

CALVARY DELIVERANCE MINISTRIES

(REGISTERED CHARITY NUMBER - 1184974)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2022.

Content	Page
Trustees Annual Report	2-3
Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Accounts	7

Calvary Deliverance Ministries (CDM)
Trustees Annual Report
For The Year Ended 31 August 2022.

Charity's Registration Number

1184974

Charity's Full Name

Calvary Deliverance Ministries (CDM)

Trustees

Pastor Rachael Oluwayemisi Macgregor

Mr Olu Abe

Dr Ogboro-Okor Loretta

Mr Emmanuel Adeniran

Mr Muyideen Amoo Lugboso

Principal Contact Address

Pastor Adekunle Macgregor

Waverley House

10 Joiner Street

Sheffield

S3 8GW

Bankers

HSBC

37 High Street

Meadowhall Shopping Centre

Sheffield

South Yorkshire

S9 1EN

Independent Examiner

Babatunde Mosaku

Lyncage Professional Services

Office 10, Syac Building

120, The Wicker

Sheffield, S3 8JD

Governing Documents

Calvary Deliverance Ministries with registered Charity Number 1184974 was registered on 20 August, 2020 and it is governed by a Trust Deed effective 1 January, 2019.

Organisation and Management

The Overall Management of the Charity is the responsibility of the trustees who are elected under the terms of the governing document. Day to day project activity of the charity is managed and carried out by volunteers.

Calvary Deliverance Ministries (CDM)
Trustees Annual Report (Contd)
For The Year Ended 31 August 2022.

Charity Aims and Objectives

The principal aims & objectives of the charity are:

- The advancement of the Christian Faith
- Employing diverse ways of teaching and educating members with the knowledge of God
- To give Christian care and welfare To all members of the community as it deems necessary.
- Organisation of various seminars and leadership training
- To provide welfare support to members
- To support other charities and christian events
- Give support to the youths in meaningful christian and secular activities
- Work in co-operation with other Christian organisations and support events with similar Christian aims and objectives.
- The relief of poverty

Summary of Activities during the Year

The activities for the year under review are beneficial to the public. The activities include but not limited to:

- Services for public worship and teaching which are open to anyone who wishes to attend. There are no qualifications or restriction on access to the benefit.
- Seminars on marriage and family values, open to the general public.
- Seminars on goal setting and self-development, open to the general public.
- Food and other support to relief hardship, open to the general public.

Trustees Responsibility for Financial Statements

The Trustees are responsible for preparing the financial statements for the financial period which should give a clear view of the state of affairs of the charity.

In preparing these financial statements the Trustees are required to

- select suitable accounting policies and apply them accordingly
- Make judgements and estimates that are reasonable and prudent

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity.

The trustees are responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention of fraud and irregularities.

The Trustees have declared that they have approved the trustees report above.

Signed On Behalf of the Charity Trustees



Signed

02/03/23

Date

Rachael Macgregor CHAIRMAN

Name

Position

BOI

Calvary Deliverance Ministries (CDM)
Independent Examiners Report on the Accounts
For The Year Ended 31 August 2022.

I report on the accounts of the Calvary Deliverance Ministries
set out on pages 5 - 7

Respective responsibilities of the Trustee and the Examiner

It is the responsibility of the trustees to maintain proper books and records and prepare accounts.

The trustees consider that an audit is not required for this year (Under Section 144 (2) of the Charities Act 2011
(The 1993 Act and that an independent examination is needed)

It is my responsibility to:

- examine the accounts under Section 14 of the 2011 Act
- to follow the procedures laid down in this General Directions given by the Charity Commissioner
(under Section 145(5)(b) of the 2011 Act;
and
- to state whether particular matters have come to my attention.

Basis of the Independent Examiners report

My examination was carried out in accordance with the general direction given by the Charity commission.

An examination includes the review of the accounting records kept by the charity and a comparison of the
accounts presented with those records.


It also includes consideration of any unusual items or disclosures in the accounts and seeking explanation
from the trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in any audit and
consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiners Statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep appropriate accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011
Act 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Signed: Babatunde Mosaku

For & On Behalf of:

Lyncage Professional Services

Office 10, Syac Building

120, The Wicker

Sheffield, S3 8JD



Date

Calvary Deliverance Ministries (CDM)
Statement of Financial Activities
For The Year Ended 31 August 2022.

	Notes	2022 £	2021 £
Incoming Resources			
Donations, Legacies and Other Similar Incoming Resources	3	64,487	32,842
HMRC Grants		600	9,900
Total Incoming Resources		<u>65,087</u>	<u>42,742</u>
Resources Expenses			
Finance		-	358
Rent and Rates		14,829	13,023
Honorarium & Gift Expenses		-	-
Other Expenses		6,409	-
Depreciation		880	430
Professional Fees		275	731
Staff Cost		21,526	14,000
Telephone and Internet		1,576	293
Training & Development		-	129
Hospitality		6,289	2,009
Welfare		-	324
Travel		1,657	2,345
Accountancy Fees		800	400
Repairs & Maintenance		307	650
Licence		229	303
Advert		924	1,246
Hotel		284	-
Insurance		72	-
Bank Charges		123	-
Total Resources Expended		<u>56,179</u>	<u>36,241</u>
Net Incoming / (Outgoing) Resources		8,908	6,501
Total Funds Brought Forward		13,900	7,399
Total Funds Carried Forward		<u>22,808</u>	<u>13,900</u>

Calvary Deliverance Ministries (CDM)
Statement of Assest and Liabilities
As At 31 August 2022.

	2022	2021
Fixed Asset		
Tangible Asset	£ 3,090	£ 3,969
Current Assets		
Debtors	5,698	-
Cash at Bank & in Hand	14,021	12,180
	19,719	12,180
Creditors Amount Falling due within One year		
	-	-
	19,719	12,180
Total Assets less Current Liabilities	22,808	16,149
Creditors: Amounts Falling due after more than one year		
	-	-
Total Net Assets	22,808	16,149
Represented by		
Accumulated Fund		
Unrestricted Income	22,808	13,900
Restricted Income	-	-
	22,808	13,900

The Trustees declare that they have approved the accounts above

Signed On Behalf of the Charity Trustees

Rachel Macgregor 02/03/23
Signed Date

Rachel Macgregor, CHAIRMAN
Name Position
BOT

Calvary Deliverance Ministries (CDM)

Notes to The Account

For The Year Ended 31 August 2022.

1 Accounting Policies

(a) General

These accounts have been prepared under the historical cost convention and in accordance with "Accounting and Reporting by Charities" Statement of Recommended Practice (SORP Revised 2005) and applicable accounting standards.

(b) Incoming Resources

All material incoming resources have been included on a receivables basis i.e. they are included if the date receivable falls within the period covered these by accounts. These have been classified using a natural classification

(d) Depreciation

Depreciation has been calculated to write down the cost or valuation less estimated residual value of all tangible fixed assets over their expected useful lives on a straight line basis. The applicable rates are:

Musical & Technical Equipment

20%

Church Equipment

20%

2 Fixed Assets -

	Church Equipment	Musical & Technical	Total
Cost or Valuation	£	£	£
As at 1 September 2021.	2,150	-	2,150
Additions	2,249	-	2,249
Disposal	-	-	-
As at 31 August 2022.	4,399	-	4,399
Depreciation	£	£	£
As at 1 September 2021.	430	-	430
Charge for this period	880	-	880
Disposal	-	-	-
As at 31 August 2022.	1,310	-	1,310
Net Book Value			
As at 31 August 2022.	3,090	-	3,090
As at 31 August 2021.	3,969	-	3,969

3 Donations, Legacies and other Similar Incoming Resources

	2022	2021
	£	£
Tithe	19,753	6,598
Offering	43,754	26,244
Pledge	1,000	-
Other income	-	-
Entry Reversal	20	-
	64,487	32,842

4 Unrestricted Funds

These are grants and donation received or receivable for the object of the charity without restriction as to the purpose of their application as are available as general fund

5 Trustees Remuneration, Benefits & Expenses

Trustees received no remuneration, benefits or expenses in this period

6 Receipts and Payments Accounts

Because the level of income and expenditure is below £100,000.00, the group has opted for accounts prepared on a receipts and payments rather than an accrual basis. This is in line with Charity Commissioners guidelines for Small Charities and is seen as more appropriate for this project.