

CALVARY CHAPEL BRISTOL

England & Wales · Charity number 1187056

Details

Other names CALVARY BRISTOL, CC BRISTOL

Status Registered

Legal form CIO

Registered 2019-12-19

Register [View on the Charity Commission register](#)

Contact

Address 2 Atkins Close
Bristol
BS14 8JS

Phone 07951882763

Email info@calvarychapelbristol.co.uk

Website calvarychapelbristol.co.uk

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE THE ADVANCEMENT OF CHRISTIANITY FOR THE BENEFIT OF THE PUBLIC IN ACCORDANCE WITH THE FOLLOWING:A. TO WORSHIP THE TRIUNE GOD (FATHER, SON AND HOLY SPIRIT);B. TO SHOW THE LOVE OF JESUS CHRIST WITH ALL WHOM WE ENCOUNTER;C. TO PROMOTE PEACE WITH GOD, OTHERS, AND IN ONESELF THROUGH THE KNOWLEDGE OF GOD AND THE FORGIVENESS OF SINS;D. TO INSTRUCT PEOPLE IN CHRISTIAN LIVING, IN PARTICULAR THROUGH THE TEACHING AND PREACHING OF THE WORD OF GOD (THE BIBLE);E. TO PROCLAIM THAT MEN AND WOMEN SHOULD REPENT AND BELIEVE IN JESUS CHRIST AS SAVIOUR AND LORD; ANDF. AS WE HAVE OPPORTUNITY, TO DO GOOD TO ALL, ESPECIALLY TO THOSE WHO ARE OF THE HOUSEHOLD OF FAITH.

Activities: Christian church operating in Bristol, UK

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Bath And North East Somerset
- Bristol City
- North Somerset
- South Gloucestershire

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-07-31 | £27,024 | £27,034 | - | - |
| 2024-07-31 | £27,945 | £27,671 | - | - |
| 2023-07-31 | £32,421 | £32,526 | - | - |
| 2022-07-31 | £28,972 | £29,661 | - | - |
| 2021-07-31 | £23,260 | £17,092 | - | - |
| 2020-07-31 | £14,472 | £10,761 | - | - |

Trustees

| Name | Role | Appointed |
|----------------------|-------|------------|
| Daniel Arnold | Chair | 2017-10-24 |
| Martin Tatton | | 2017-10-24 |
| Stephen Vickery | | 2017-10-24 |

CALVARY CHAPEL BRISTOL

England & Wales - Charity number 1187056

Accounts



Calvary Bristol

Annual Report & Accounts

Year Ended 31st July | 2025

Calvary Chapel Bristol

Annual Report and Accounts

Year Ended 31st July 2025

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Objectives and Achievements

Objects of the Charity

The Charity's Objects ("the Objects") are the advancement of Christianity for the benefit of the public in accordance with the following:

- a. To worship the Triune God (Father, Son and Holy Spirit)
- b. To show the love of Jesus Christ with all whom we encounter;
- c. To promote peace with God, others, and in oneself through the knowledge of God and the forgiveness of sins
- d. To instruct people in Christian living, in particular through the teaching and preaching of the Word of God (The Bible)
- e. To proclaim that men and women should repent and believe in Jesus Christ as Saviour and Lord; and
- f. As we have opportunity, to do good to all, especially to those who are of the household of faith

Activities of the Charity

The activities undertaken by Calvary Chapel Bristol during the year in order to meet the objects of the charity, and in accordance with Section 4 of the Charities Act 2006 having due regard for the Charity Commission's guidance on public benefit, included:

- Weekly public services;
- Midweek bible studies and prayer meetings;
- Visits to individuals and families in need;
- Baptisms.

Achievements and Performance, Year Ended 31st Jul 2025

Over the course of the year, we have seen growth as new individuals and families have joined the church, committed to following the tenets of the faith, been baptised and have become faithful members of the congregation. Over the course of the year we have had others leave for various reasons. The church continues to achieve the purposes and meet the performance expectations we have set for the goals of the charity through the following activities:

- Public services were held weekly on Sundays throughout the year to meet the spiritual, emotional and physical needs of those in our community through teaching the truths about God, Jesus, and salvation as revealed in scripture, and for people to freely express their faith through prayer, worship and fellowship. We've had consistent and continued attendance of our congregants as well as various visitors throughout the year.
- Ongoing ministry throughout the week to individuals and families was supported with prayer meetings and bible studies to maintain fellowship and encouragement of which a majority of our congregants are engaged in.
- Visits to hospitals and homes, and phone calls to individuals and families were made throughout the year to offer and provide care, sympathy, encouragement, counsel and practical help for those as needed.
- Donations and honorariums were made to persons and organisations throughout the world. The church encourages an outward looking heart, and supports members of the congregation who are involved in charitable projects that are in line with our own aims and

objectives. We've given financial support to guest speakers, missionaries and other ministers who have helped support the aims of the charity.

- In accordance with scripture, public baptismal services took place for those individuals who committed themselves to following the principles and precepts of God as they publicly declared and gave testimony to their decision to follow the tenets of Christianity including some of our older children.
- All of the above activities have been accomplished in an adult-level context as well as the provision of similar instruction and opportunities in various age appropriate contexts for children through the development of a structured children's curriculum, mostly offered simultaneous to the adult worship services held each Sunday morning and conducted by volunteers from among the church body.

Financial Review

Financial Position

The Charity's primary source of funds is from free-will offerings received from those regularly attending the Sunday as well as various other supporters sympathetic to the objectives of the Charity and the ministries it supports.

The Charity's expenditures were primarily for providing premises for its main Sunday meetings and resources to aid in worship and Bible study during the main and supplemental meetings.

Daniel Arnold and Deborah Arnold were formally appointed to part-time staff roles during the year and now receive a salary in recognition of their ongoing service to the church. Consequently, they no longer receive the previous charitable stipend.

Financial projections indicate that the church is able to accommodate these additional staffing costs within its current budget. The Trustees will continue to monitor income and expenditure closely over the coming year to ensure the ongoing financial sustainability of this arrangement.

During the year, there was a change in the charity's accounting arrangements. Oliver Bliss of Bliss Accounts ceased his accounting practice, and therefore no longer acts for the charity. The Trustees have appointed Marsela Armstrong to assume responsibility for the charity's accounting services going forward.

Reserves Policy

The Charity has a policy to hold sufficient reserves to be able to respond in a timely manner to any opportunity presented that would allow the charity to better achieve its charitable objects and for the continuation of the charity should it come into financial hardship. The charity is to hold reserves of liquid, current assets at £10,000, which is equivalent to six months average monthly expenditure.

Grant Making Policy

The Charity will make grants to external organisations and individuals by assessment of the Trustees through careful and informed consideration accompanied by advice, spiritual counsel and instruction, where appropriate, on the basis of need and fulfilment of the charitable activities. There are no upper or lower limits of support.

Spending and Reimbursement Policy

All money spent from someone's own personal account with the intention of being reimbursed by the church, must either be by a trustee, or under the direction of/agreed by a trustee. If a trustee is planning to spend over £1,000 for the charity, this must also be approved by at least one other trustee.

Principal Sources of Funding

The charity's principal source of funds is from voluntary donations received from those regularly attending the Sunday services as well as various other supporters of the objectives of the charity.

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

Daniel Arnold (Chair)



Date: 26/05/2026

Plans For Future Periods

The charity plans to continue with its current objectives in the future by continuing with providing the public with opportunities to worship as stated above in our activities.

Structure, Governance and Management

Constitution, administration and decision making

Calvary Chapel Bristol is a 'Charitable Incorporated Organisation' registered on 19th December 2019, and is managed by a board of Trustees who have oversight of the activities and expenditure of the charity in accordance with our constitution, current legislation and good practice. The Trustees conduct the administration and ensure accountability and transparency in the administration of the charity in its oversight to ensure it meets the charities stated objectives. The Trustees and Leadership meet regularly, at which a standing agenda is maintained and reports are given on every aspect of the church's work, with minutes being maintained for these meetings.

Method of appointment or election of trustees

The charity appoints new trustees on the recommendations of existing members and is followed by a selection process for trustees with the appropriate skills and expertise. Appointments are normally for a two-year period, with the option for re-appointment.

All new trustees of the charity undergo induction to familiarise themselves with the aims and work of the charity, and to ensure they understand fully their responsibilities as trustees and the organisational expectations in terms of their commitment. As part of the induction programme, trustees are provided with constitutional, governance, financial and organisational documentation. Trustees receive regular updates and are made aware of relevant events and training opportunities. Trustees are encouraged to get to know our congregation.

The management of the charity is the responsibility of the Trustees who are appointed under the terms as set out in our constitution.

Reference and Administrative Details

| | |
|---------------------------------------|--|
| Other Names: | Calvary Bristol |
| Trustees: | Daniel Arnold (Chair) Martin Tatton Stephen Vickery |
| Pastors: | Daniel Arnold |
| Governing Document: | CIO - Foundation Constitution Registered 19th December 2019 |
| Registered Charity Number: | 1187056 |
| Charity Principal Address: | 2 Atkins Close Bristol BS14 8JS |
| Accounts Prepared By: | Marsela Armstrong, FCCA |

Statement of Financial Activities

For the Year Ended 31st July 2025

| | Note | Unrestricted Funds 2025 | Restricted Funds 2025 | Total Funds 2025 | Total Funds 2024 |
|---------------------------------|-------|-------------------------------|-----------------------------|------------------------|------------------------|
| Income | | | | | |
| Donations and Legacies | 2 | 24,323 | - | 24,323 | 27,860 |
| Charitable Activities | | - | - | - | - |
| Other Trading Activities | | - | - | - | - |
| Investments | 2 | - | - | - | - |
| Gift Aid - Tax recovered | 2 | 2,701 | - | 2,701 | 85 |
| Total Income | | | 27,024 | - | 27,024 |
| Expenditure | | | | | |
| Raising Funds | | - | - | - | - |
| Charitable Activities | 4-9 | (27,034) | - | (27,034) | (27,671) |
| Total Expenditure | | | (27,034) | - | (27,034) |
| Net Income (Expenditure) | | | (11) | - | (11) |
| Transfers between Funds | | | - | - | - |
| Net Movement in Funds | | | (11) | - | (11) |
| Reconciliation of Funds | | | | | |
| Total Funds b/fwd | 12-13 | 32,139 | - | 32,139 | 31,865 |
| Total Funds c/fwd | | 32,128 | - | 32,128 | 32,139 |

Balance Sheet

At 31st July 2025

| | Note | 2025 | 2024 |
|---|-------|----------------------|----------------------|
| Fixed Assets | | | |
| Tangible Assets | 9 | 1,456 | 1,607 |
| Current Assets | | | |
| Debtors | | 2,989 | 3,166 |
| Cash in Bank and in Hand | | 28,028 | <u>31,524</u> |
| Total Current Assets | | 31,017 | 34,690 |
| Liabilities | | | |
| Creditors: Amount falling due within one year | 11 | (345) | (4,158) |
| Net Current Assets | | 30,672 | 30,532 |
| Net Assets | | <u>32,128</u> | <u>32,139</u> |
| The Funds of the Charity | 12-13 | | |
| Unrestricted Funds | | 32,128 | 32,139 |
| Restricted Funds | | - | - |
| Total Funds | | <u>32,128</u> | <u>32,139</u> |

These Financial Statements were approved by the board of trustees and signed on their behalf on 02/05/2026.



Daniel Arnold (Chair)

Summary Income and Expenditure Account

For the Year Ended 31st July 2025

| | 2025 | 2024 |
|---|-----------------|-----------------|
| Income | 27,024 | 27,945 |
| Gains/(losses) on Investments | - | - |
| Interest and Investment Income | - | - |
| Gross Income in the Reporting Period | 27,024 | 27,945 |
| Expenditure | (26,180) | (26,837) |
| Interest Payable | - | - |
| Depreciation and charges for impairment of Fixed Assets | (854) | (834) |
| Total Expenditure in Reporting Period | (27,034) | (27,671) |
| Net Income (Expenditure) before tax | (11) | 274 |
| Tax Payable | - | - |
| Net Income (Expenditure) for the financial year | (11) | 274 |

2025

Notes to the Financial Statements

For the Year Ended 31st July 2025

1. Accounting Policies

General Information

Calvary Chapel Bristol is a Charitable Incorporated Organisation registered in England and Wales. The registered charity number, company number and address of the charity is given in the charity [Reference and Administrative Details](#).

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and The Charities Act 2011.

Calvary Chapel Bristol is a Public Benefit Entity as defined by FRS 102.

Going Concern

The charity has a number of regular donors, giving the trustees reasonable confidence that sufficient funding will be secured beyond the current year. The trustees have assessed the level of funds held, in addition to the cash flow needs of the charity, concluding with confidence that it will be able to continue in its operation.

Fund Accounting Policies

The General Funds are not subject to any restrictions regarding their particular use and are available for applicable general purposes of the charity.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when; the charity is legally entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

- Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
- Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA
- Incoming resources from Gift Aid tax reclaims are included in the SoFA at the same time as the gift to which they relate.
- The value of voluntary help received is not included in the accounts but is described in the trustee's annual report.
- Investment income is included in the accounts when receivable.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. It is probable that the paying out of resources will be required in settlement and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and other institutions to further its charitable objectives.

Governance costs of the charity are accurately recorded. These costs include those associated with preparation and examination of accounts, trustee meetings, trustee legal advice and expenditure incurred on the strategic management of the charity.

Fixed Assets

Tangible fixed assets which cost £500 or more and used for more than one year are capitalised.

They are valued at cost price or a reasonable value on receipt.

Depreciation is calculated on tangible fixed assets using the Straight Line Method, at 25% of the cost per year

Inventory

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Donated goods are measured at their fair value, unless it is impractical to measure reliably the fair value of donated item(s). When there is no direct evidence of fair value for an equivalent item, a value is derived from: the cost of the item to the donor; or in the case of goods that are expected to be sold, the estimated resale value after deducting the cost to sell the goods.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Judgements in Applying Accounting Policies

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates but are unlikely to be material.

Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial Instruments

The church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method

Notes to the Financial Statements - Continued

2. Analysis of Income

| | 2025 | | | 2024 | | |
|--|--------------------|------------------|---------------|--------------------|------------------|---------------|
| | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
| Donations and Legacies | | | | | | |
| Freewill Offerings | 21,861.58 | - | 21,862 | 22,739 | - | 22,739 |
| Freewill Offerings from Outside the UK | 2,461.06 | - | 2,461 | 2,300 | - | 2,300 |
| Tax Recoverable - Gift Aid | 2,700.96 | - | 2,701 | 2,821 | - | 2,821 |
| | 27,023.60 | - | 27,024 | 27,860 | - | 27,860 |
| Charitable Activities | | | | | | |
| Conferences and Retreats | - | - | - | - | - | - |
| Other Income | | | | | | |
| HMRC Gift Aid Interest | - | - | - | 85 | - | 85 |
| Amazon Charity Support | - | - | - | - | - | - |
| | - | - | - | 85 | - | 85 |
| Total | 27,023.60 | - | 27,024 | 27,945 | - | 27,945 |

3. Donated Goods, Facilities and Services

| | 2025 | 2024 |
|--|-----------|-----------|
| | £ | £ |
| Donated Goods | - | - |
| Donated Facilities | - | - |
| | - | - |
| Number of Unpaid General Volunteers | | |
| Church Services - Hospitality and Operations | 4 | 5 |
| Church - Services - Children's Ministry | 8 | 13 |
| Mid-week group - Leaders | 1 | - |
| Leadership Team - Leaders | 4 | 2 |
| | 17 | 20 |

Notes to the Financial Statements - Continued

4. Analysis of Expenditure on Charitable Activities

| | | 2025 | | | | 2024 | | | | |
|--|------|---------------|--------------|------------|---------------|---------------|--------------|--------------|---------------|--|
| | | Activities | Grant | Support | | Activities | Grant | Support | | |
| | | Undertaken | Funding of | Costs | Total | Undertaken | Funding of | Costs | Total | |
| | | Directly | Activities | | | Directly | Activities | | | |
| | | £ | £ | £ | £ | £ | £ | £ | £ | |
| | Note | | | | | | | | | |
| Mission and Ministry | | | | | | | | | | |
| | | 1,746 | | | 1,746 | 844 | - | 1,370 | 2,214 | |
| | | 2,284 | | - | 2,284 | 2,776 | - | - | 2,776 | |
| | | 800 | | - | 800 | 1,301 | - | - | 1,301 | |
| | | 1,785 | | - | 1,785 | 2,335 | - | - | 2,335 | |
| | | 400 | | - | 400 | 300 | - | - | 300 | |
| | 8 | 2,083 | | - | 2,083 | 6,900 | - | - | 6,900 | |
| | 8 | 7,925 | | | 7,925 | | | | | |
| | 5 | 1,310 | | - | 1,310 | 1,464 | - | - | 1,464 | |
| | | 381 | | - | 381 | 319 | - | - | 319 | |
| | 7 | - | 2,400 | | 2,400 | - | 1,800 | - | 1,800 | |
| | 5 | | | - | - | 189 | - | - | 189 | |
| | | 18,714 | 2,400 | - | 21,114 | 16,428 | 1,800 | 1,370 | 19,598 | |
| Property, Management and Administration | | | | | | | | | | |
| | | 3,380 | - | - | 3,380 | 6,360 | - | - | 6,360 | |
| | 9 | 854 | - | - | 854 | 834 | - | - | 834 | |
| | | 148 | - | - | 148 | 216 | - | - | 216 | |
| | | 17 | - | - | 17 | 50 | - | - | 50 | |
| | | 122 | - | - | 122 | 118 | - | - | 118 | |
| | | 906 | - | - | 906 | - | - | - | - | |
| | | | - | 348 | 348 | | - | 350 | 350 | |
| | | | - | 145 | 145 | | - | 145 | 145 | |
| | | 5,427 | - | 493 | 5,920 | 7,578 | - | 495 | 8,073 | |
| | | 24,141 | 2,400 | 493 | 27,034 | 24,006 | 1,800 | 1,865 | 27,671 | |

Notes to the Financial Statements - Continued

5. Trustee Expenses

No trustee was paid for their service as a trustee. The nature of expenses incurred were for: ministry, administrative and subsistence causes, exclusively and necessary for fulfilling the charity objects.

1 Trustees was paid expenses in the financial year ended 31st July 2025

1 Trustees was paid expenses in the financial year ended 31st July 2024

| | 2025 | 2024 |
|-----------------------------------|--------------|--------------|
| | £ | £ |
| Trustee Expenses | | |
| Travel | 1,310 | 1,464 |
| Conferences | | 1,109 |
| Training | | 189 |
| D Arnold Trip to Israel with CCUK | - | - |
| | 1,310 | 2,762 |

6. Independent Examination

| | 2025 | 2024 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Independent Examiner Fees | 145 | 145 |

Notes to the Financial Statements - Continued

7. Grant Making Activities

| | 2025 | 2024 |
|------------------------------------|--------------------|--------------------|
| | £ | £ |
| Grants Made to Institutions | <hr/> 600 | <hr/> - |
| Grants Made to Individuals | | |
| S. Martinez Missionary Support | <hr/> 1,800 | <hr/> 1,800 |
| Total | <hr/> 2,400 | <hr/> 1,800 |

Notes to the Financial Statements - Continued

8. Staff Costs, Employee Benefits and Trustee Remuneration

| | 2025 | 2024 |
|--|---------------|--------------|
| Average number of staff employed during the reporting period | 1 | 1 |
| Staff Costs and Employee Benefits | £ | £ |
| Ministerial Staff Contractor Pay | 2,083 | |
| Charitable stipend for DA | 7,925 | 6,900 |
| Employer's Social Security Costs | - | - |
| Visa Costs | - | - |
| Employer's Contribution to Pension Schemes | - | - |
| Other Employee Benefits | - | - |
| | <u>10,008</u> | <u>6,900</u> |

No employees received employee benefits of more than £60,000

Trustee Remuneration

By provision of the charity's Governing Document, Daniel Arnold was remunerated £1203 in personal expenses (£2,762 personal expenses in 2024). Debbie Arnold was not an employee of Calvary Chapel Bristol until June 2025, and previously received a charitable stipend from the church to help with living expenses and handled her taxation through self-assessment. There were no pension contributions made.

Notes to the Financial Statements - Continued

9. Fixed Assets

| | Fixtures, Fittings and Equipment | | |
|---|---|--------------------------|----------------|
| | Ministry Equipment | Building Improvements | Total |
| | £ | £ | £ |
| Cost or Valuation | | | |
| At 1st August 2024 | 5,514 | - | 5,514 |
| Additions | 703 | - | 703 |
| Disposals | - | - | - |
| Revaluations | - | - | - |
| Transfers | - | - | - |
| At 31st July 2025 | 6,217 | - | 6,217 |
| Depreciation and Impairments | | | |
| At 1st August 2024 | (3,907) | - | (3,907) |
| Disposals | - | - | - |
| Depreciation | (854) | - | (854) |
| Impairment | - | - | - |
| Transfers | - | - | - |
| At 31st July 2025 | (4,761) | - | (4,761) |
| Net Book Value at 1st August 2024 | 1,607 | - | 1,607 |
| Net Book Value at 31st August 2025 | 1,456 | - | 1,456 |

Notes to the Financial Statements - Continued

10. Debtors

| | 2025 | 2024 |
|---------------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and Accrued Income | | |
| Insurance | 75 | 53 |
| Christian Copyright | 112 | 105 |
| Amazon Prime Subscription | 85 | 86 |
| IT, Media and Music | 17 | 101 |
| | 288 | 345 |
| Other Debtors | | |
| HMRC Gift Aid | 2,701 | 2,821 |
| Total | 2,989 | 3,166 |

11. Creditors

Amount falling due within one year

| | 2025 | 2024 |
|--|-------------|--------------|
| | £ | £ |
| Accruals and Deferred Income | | |
| Accrued Utilities | - | - |
| Other Creditors | | |
| HMRC Gift Aid Erroneous duplicate submission | - | 3,945 |
| Independent Examination | 145 | 145 |
| Accounting | 200 | 68 |
| Building Rental | - | - |
| | 345 | 4,158 |
| Total | 345 | 4,158 |

The Independent Examination fee for the accounts for the Year Ended 31st July 2025 is £145 (YE 2024; £145).

Notes to the Financial Statements - Continued

12. Summary of the Assets and Liabilities of each Category of Fund

| | 2025 | | | 2024 | | |
|--|-------------------------|-----------------------|------------------|-------------------------|-----------------------|------------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
| Tangible Fixed Assets | 1,456 | - | 1,456 | 1,607 | - | 1,607 |
| Intangible Assets | - | - | - | - | - | - |
| Current Assets | 28,028 | - | 28,028 | 31,524 | - | 31,524 |
| Debtors | 2,989 | - | 2,989 | 3,166 | - | 3,166 |
| Creditors: Amounts falling due within one year | (345) | - | (345) | (4,158) | - | (4,158) |
| Creditors: Amount falling due after more than one year | - | - | - | - | - | - |
| | 32,128 | - | 32,128 | 32,139 | - | 32,139 |

Notes to the Financial Statements - Continued

13. Movement In Funds

| | Fund Balances Brought Forward £ | Income £ | Expenditure £ | Net Transfers £ | Fund Balances Carried Forward £ |
|---------------------------|---------------------------------------|---------------|------------------|-----------------------|---|
| Unrestricted Funds | | | | | |
| General Fund | 32,139 | 27,024 | (27,034) | - | 32,128 |
| Total Funds | 32,139 | 27,024 | (27,034) | - | 32,128 |

Notes to the Financial Statements - Continued

14. Related Party Transactions

Income

Income from donations and legacies include £1,200 received from Trustees and Related Parties

Expenditure

All expenditure transactions involving related parties are detailed in note 5, 'Trustee Expenses', and note 8, 'Staff Costs, Employee Benefits, and Trustees' Remuneration'.



Section A Independent Examiner's Report

Report to the trustees/ members of

Calvary Chapel Bristol

On accounts for the year ended

31st July 2025

Charity no (if any)

1187056

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2024.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Michelle Hook

Date: 26/05/2026

Name: Michelle Hook

Relevant professional qualification(s) or body (if any):

Address: 35 Treeve Lane, Connor Downs, Hayle, Cornwall TR27 5DQ

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Nothing to report

CALVARY CHAPEL BRISTOL

England & Wales - Charity number 1187056

Accounts



Calvary Bristol

Annual Report & Accounts
Year Ended 31st July | 2024

Calvary Chapel Bristol

Annual Report and Accounts

Year Ended 31st July 2024

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Objectives and Achievements

Objects of the Charity

The Charity's Objects ("the Objects") are the advancement of Christianity for the benefit of the public in accordance with the following:

- a. To worship the Triune God (Father, Son and Holy Spirit)
- b. To show the love of Jesus Christ with all whom we encounter;
- c. To promote peace with God, others, and in oneself through the knowledge of God and the forgiveness of sins
- d. To instruct people in Christian living, in particular through the teaching and preaching of the Word of God (The Bible)
- e. To proclaim that men and women should repent and believe in Jesus Christ as Saviour and Lord; and
- f. As we have opportunity, to do good to all, especially to those who are of the household of faith

Activities of the Charity

The activities undertaken by Calvary Chapel Bristol during the year in order to meet the objects of the charity, and in accordance with Section 4 of the Charities Act 2006 having due regard for the Charity Commission's guidance on public benefit, included:

- Weekly public services;
- Midweek bible studies and prayer meetings;
- Visits to individuals and families in need;
- Baptisms.

In February 2024 the church moved locations from Cathedral Primary School, College Square, Bristol, BS1 5TS to Turnaround Centre, Lincoln Street, Bristol BS5 0BJ a location more advantageous to the community we serve.

Achievements and Performance, Year Ended 31st Jul 2024

Over the course of the year, we have seen growth as new individuals and families have joined the church, committed to following the tenets of the faith, been baptised and have become faithful members of the congregation. Over the course of the year we have had others leave for various reasons. The church continues to achieve the purposes and meet the performance expectations we have set for the goals of the charity through the following activities:

- Public services were held weekly on Sundays throughout the year to meet the spiritual, emotional and physical needs of those in our community through teaching the truths about God, Jesus, and salvation as revealed in scripture, and for people to freely express their faith through prayer, worship and fellowship. We've had consistent and continued attendance of our congregants as well as various visitors throughout the year.
- Ongoing ministry throughout the week to individuals and families was supported with prayer meetings and bible studies to maintain fellowship and encouragement of which a majority of our congregants are engaged in.

- Visits to hospitals and homes, and phone calls to individuals and families were made throughout the year to offer and provide care, sympathy, encouragement, counsel and practical help for those as needed.
- Donations and honorariums were made to persons and organisations throughout the world. The church encourages an outward looking heart, and supports members of the congregation who are involved in charitable projects that are in line with our own aims and objectives. We've given financial support to guest speakers, missionaries and other ministers who have helped support the aims of the charity.
- In accordance with scripture, public baptismal services took place for those individuals who committed themselves to following the principles and precepts of God as they publicly declared and gave testimony to their decision to follow the tenets of Christianity including some of our older children.
- All of the above activities have been accomplished in an adult-level context as well as the provision of similar instruction and opportunities in various age appropriate contexts for children through the development of a structured children's curriculum, mostly offered simultaneous to the adult worship services held each Sunday morning and conducted by volunteers from among the church body.

Financial Review

Financial Position

The Charity's primary source of funds is from free-will offerings received from those regularly attending the Sunday as well as various other supporters sympathetic to the objectives of the Charity and the ministries it supports.

The Charity's expenditures were primarily for providing premises for its main Sunday meetings and resources to aid in worship and Bible study during the main and supplemental meetings.

There were no significant events that have affected the financial performance and position of the charity during the supporting period, and continues to operate consistently in line with projected income and expenditure from previous years.

Reserves Policy

The Charity has a policy to hold sufficient reserves to be able to respond in a timely manner to any opportunity presented that would allow the charity to better achieve its charitable objects and for the continuation of the charity should it come into financial hardship. The charity is to hold reserves of liquid, current assets at £10,000, which is equivalent to six months average monthly expenditure.

Grant Making Policy

The Charity will make grants to external organisations and individuals by assessment of the Trustees through careful and informed consideration accompanied by advice, spiritual counsel and instruction, where appropriate, on the basis of need and fulfilment of the charitable activities. There are no upper or lower limits of support.

Spending and Reimbursement Policy

All money spent from someone's own personal account with the intention of being reimbursed by the church, must either be by a trustee, or under the direction of/agreed by a trustee. If a trustee is planning to spend over £1,000 for the charity, this must also be approved by at least one other trustee.

Principal Sources of Funding

The charity's principal source of funds is from voluntary donations received from those regularly attending the Sunday services as well as various other supporters of the objectives of the charity.

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

Daniel Arnold (Chair)



Date: 15/03/2025

Plans For Future Periods

The charity plans to continue with its current objectives in the future by continuing with providing the public with opportunities to worship as stated above in our activities.

Structure, Governance and Management

Constitution, administration and decision making

Calvary Chapel Bristol is a 'Charitable Incorporated Organisation' registered on 19th December 2019, and is managed by a board of Trustees who have oversight of the activities and expenditure of the charity in accordance with our constitution, current legislation and good practice. The Trustees conduct the administration and ensure accountability and transparency in the administration of the charity in its oversight to ensure it meets the charities stated objectives. The Trustees and Leadership meet regularly, at which a standing agenda is maintained and reports are given on every aspect of the church's work, with minutes being maintained for these meetings.

Method of appointment or election of trustees

The charity appoints new trustees on the recommendations of existing members and is followed by a selection process for trustees with the appropriate skills and expertise. Appointments are normally for a two-year period, with the option for re-appointment.

All new trustees of the charity undergo induction to familiarise themselves with the aims and work of the charity, and to ensure they understand fully their responsibilities as trustees and the organisational expectations in terms of their commitment. As part of the induction programme, trustees are provided with constitutional, governance, financial and organisational documentation. Trustees receive regular updates and are made aware of relevant events and training opportunities. Trustees are encouraged to get to know our congregation.

The management of the charity is the responsibility of the Trustees who are appointed under the terms as set out in our constitution.

Reference and Administrative Details

| | |
|---------------------------------------|--|
| Other Names: | Calvary Bristol |
| Trustees: | Daniel Arnold (Chair) Martin Tatton Stephen Vickery |
| Pastors: | Daniel Arnold |
| Governing Document: | CIO - Foundation Constitution Registered 19th December 2019 |
| Registered Charity Number: | 1187056 |
| Charity Principal Address: | 2 Atkins Close Bristol BS14 8JS |
| Accounts Prepared By: | Bliss Accounts |

Statement of Financial Activities

For the Year Ended 31st July 2024

| | Note | Unrestricted Funds 2024 | Restricted Funds 2024 | Total Funds 2024 | Total Funds 2023 |
|--------------------------------|-------|-------------------------------|-----------------------------|------------------------|------------------------|
| Income | | | | | |
| Donations and Legacies | 2 | 27,860 | - | 27,860 | 30,977 |
| Charitable Activities | | - | - | - | 1,426 |
| Other Trading Activities | | - | - | - | - |
| Investments | 2 | - | - | - | - |
| Other Income | 2 | 85 | - | 85 | 18 |
| Total Income | | 27,945 | - | 27,945 | 32,421 |
| Expenditure | | | | | |
| Raising Funds | | - | - | - | - |
| Charitable Activities | 4-9 | (27,671) | - | (27,671) | (32,525) |
| Total Expenditure | | (27,671) | - | (27,671) | (32,525) |
| Net Income (Expenditure) | | 274 | - | 274 | (104) |
| Transfers between Funds | | - | - | - | - |
| Net Movement in Funds | | 274 | - | 274 | (104) |
| Reconciliation of Funds | | | | | |
| | 12-13 | | | | |
| Total Funds b/fwd | | 31,865 | - | 31,865 | 31,969 |
| Total Funds c/fwd | | 32,139 | - | 32,139 | 31,865 |

Balance Sheet

At 31st July 2024

| | Note | 2024 | 2023 |
|---|-------|---------------|---------------|
| Fixed Assets | | | |
| Tangible Assets | 9 | 1,607 | 678 |
| Current Assets | | | |
| Debtors | | 3,166 | 4,148 |
| Cash in Bank and in Hand | | 31,524 | 28,190 |
| Total Current Assets | | 34,690 | 32,338 |
| Liabilities | | | |
| Creditors: Amount falling due within one year | 11 | (4,158) | (1,151) |
| Net Current Assets | | 30,532 | 31,187 |
| Net Assets | | 32,139 | 31,865 |
| The Funds of the Charity | 12-13 | | |
| Unrestricted Funds | | 32,139 | 31,865 |
| Restricted Funds | | - | - |
| Total Funds | | 32,139 | 31,865 |

These Financial Statements were approved by the board of trustees and signed on their behalf on 15/03/2025.



Daniel Arnold (Chair)

Summary Income and Expenditure Account

For the Year Ended 31st July 2024

| | 2024 | 2023 |
|---|-----------------|-----------------|
| Income | 27,945 | 32,421 |
| Gains/(losses) on Investments | - | - |
| Interest and Investment Income | - | - |
| Gross Income in the Reporting Period | 27,945 | 32,421 |
| Expenditure | (26,837) | (31,982) |
| Interest Payable | - | - |
| Depreciation and charges for impairment of Fixed Assets | (834) | (544) |
| Total Expenditure in Reporting Period | (27,671) | (32,526) |
| Net Income (Expenditure) before tax | 274 | (105) |
| Tax Payable | - | - |
| Net Income (Expenditure) for the financial year | 274 | (105) |

Notes to the Financial Statements

For the Year Ended 31st Dec 2023

1. Accounting Policies

General Information

Calvary Chapel Bristol is a Charitable Incorporated Organisation registered in England and Wales. The registered charity number, company number and address of the charity is given in the charity [Reference and Administrative Details](#).

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and The Charities Act 2011.

Calvary Chapel Bristol is a Public Benefit Entity as defined by FRS 102.

Going Concern

The charity has a number of regular donors, giving the trustees reasonable confidence that sufficient funding will be secured beyond the current year. The trustees have assessed the level of funds held, in addition to the cash flow needs of the charity, concluding with confidence that it will be able to continue in its operation.

Fund Accounting Policies

The General Funds are not subject to any restrictions regarding their particular use and are available for applicable general purposes of the charity.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when; the charity is legally entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

- Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
- Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA
- Incoming resources from Gift Aid tax reclaims are included in the SoFA at the same time as the gift to which they relate.
- The value of voluntary help received is not included in the accounts but is described in the trustee's annual report.
- Investment income is included in the accounts when receivable.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. It is probable that the paying out of resources will be required in settlement and the amount of the obligation can be measured reliability.

The charity makes grants to individuals and other institutions to further its charitable objectives.

Governance costs of the charity are accurately recorded. These costs include those associated with preparation and examination of accounts, trustee meetings, trustee legal advice and expenditure incurred on the strategic management of the charity.

Fixed Assets

Tangible fixed assets which cost £500 or more and used for more than one year are capitalised.

They are valued at cost price or a reasonable value on receipt. Depreciation is calculated on tangible fixed assets using the Straight Line Method, at 25% of the cost per year

Inventory

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Donated goods are measured at their fair value, unless it is impractical to measure reliably the fair value of donated item(s). When there is no direct evidence of fair value for an equivalent item, a value is derived from: the cost of the item to the donor; or in the case of goods that are expected to be sold, the estimated resale value after deducting the cost to sell the goods.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Judgements in Applying Accounting Policies

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates but are unlikely to be material.

Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial Instruments

The church only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method

Notes to the Financial Statements - Continued

2. Analysis of Income

| | 2024 | | | 2023 | | |
|--|--------------------|------------------|---------------|--------------------|------------------|---------------|
| | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
| Donations and Legacies | | | | | | |
| Freewill Offerings | 22,739 | - | 22,739 | 24,937 | - | 24,937 |
| Freewill Offerings from Outside the UK | 2,300 | - | 2,300 | 2,147 | - | 2,147 |
| Tax Recoverable - Gift Aid | 2,821 | - | 2,821 | 3,893 | - | 3,893 |
| | 27,860 | - | 27,860 | 30,977 | - | 30,977 |
| Charitable Activities | | | | | | |
| Conferences and Retreats | - | - | - | 1,426 | - | 1,426 |
| Other Income | | | | | | |
| HMRC Gift Aid Interest | 85 | - | 85 | 6 | - | 6 |
| Amazon Charity Support | - | - | - | 12 | - | 12 |
| | 85 | - | 85 | 18 | - | 18 |
| Total | 27,945 | - | 27,945 | 32,421 | - | 32,421 |

3. Donated Goods, Facilities and Services

| | 2024 | 2023 |
|--|-----------|-----------|
| | £ | £ |
| Donated Goods | - | - |
| Donated Facilities | - | - |
| | - | - |
| Number of Unpaid General Volunteers | | |
| Church Services - Hospitality and Operations | 5 | 5 |
| Church - Services - Children's Ministry | 13 | 10 |
| Mid-week group - Leaders | - | 1 |
| Leadership Team - Leaders | 2 | 3 |
| | 20 | 19 |

Notes to the Financial Statements - Continued

5. Trustee Expenses

No trustee was paid for their service as a trustee. The nature of expenses incurred were for: ministry, administrative and subsistence causes, exclusively and necessary for fulfilling the charity objects.

1 Trustees was paid expenses in the financial year ended 31st July 2024

1 Trustees was paid expenses in the financial year ended 31st July 2023

| | 2024 | 2023 |
|-----------------------------------|--------------|--------------|
| | £ | £ |
| Trustee Expenses | | |
| Travel | 1,464 | 842 |
| Conferences | 1,109 | 203 |
| Training | 189 | - |
| D Arnold Trip to Israel with CCUK | - | 1,879 |
| | 2,762 | 2,924 |

6. Independent Examination

| | 2024 | 2023 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Independent Examiner Fees | 145 | 140 |

Notes to the Financial Statements - Continued

7. Grant Making Activities

| | 2024 | 2023 |
|------------------------------------|--------------------|--------------------|
| | £ | £ |
| Grants Made to Institutions | <hr/> - | <hr/> - |
| Grants Made to Individuals | | |
| S. Martinez Missionary Support | <hr/> 1,800 | <hr/> 1,800 |
| Total | <hr/> 1,800 | <hr/> 1,800 |

Notes to the Financial Statements - Continued

8. Staff Costs, Employee Benefits and Trustee Remuneration

| | 2024 | 2023 |
|--|--------------|--------------|
| Average number of staff employed during the reporting period | 1 | 1 |
| Staff Costs and Employee Benefits | £ | £ |
| Ministerial Staff Contractor Pay | 6,900 | 6,900 |
| Employer's Social Security Costs | - | - |
| Visa Costs | - | - |
| Employer's Contribution to Pension Schemes | - | - |
| Other Employee Benefits | - | - |
| | <u>6,900</u> | <u>6,900</u> |

No employees received employee benefits of more than £60,000

Trustee Remuneration

By provision of the charity's Governing Document, Daniel Arnold was remunerated £2,762 in personal expenses (£2,924 personal expenses in 2023). Debbie Arnold is not an employee of Calvary Chapel Bristol and handles her taxation through self-assessment. There were no pension contributions made

Notes to the Financial Statements - Continued

9. Fixed Assets

| | Fixtures, Fittings and Equipment | | |
|---|---|--------------------------|----------------|
| | Ministry Equipment | Building Improvements | Total |
| | £ | £ | £ |
| Cost or Valuation | | | |
| At 1st August 2023 | 3,751 | - | 3,751 |
| Additions | 1,763 | - | 1,763 |
| Disposals | - | - | - |
| Revaluations | - | - | - |
| Transfers | - | - | - |
| At 31st July 2024 | 5,514 | - | 5,514 |
| Depreciation and Impairments | | | |
| At 1st August 2023 | (3,073) | - | (3,073) |
| Disposals | - | - | - |
| Depreciation | (834) | - | (834) |
| Impairment | - | - | - |
| Transfers | - | - | - |
| At 31st July 2024 | (3,907) | - | (3,907) |
| Net Book Value at 1st August 2023 | 678 | - | 678 |
| Net Book Value at 31st August 2024 | 1,607 | - | 1,607 |

Notes to the Financial Statements - Continued

10. Debtors

| | 2024 | 2023 |
|---------------------------------------|--------------|--------------|
| | £ | £ |
| Prepayments and Accrued Income | | |
| Insurance | 53 | 56 |
| Christian Copyright | 105 | 119 |
| Amazon Prime Subscription | 86 | 80 |
| IT, Media and Music | 101 | - |
| | 345 | 255 |
| Other Debtors | | |
| HMRC Gift Aid | 2,821 | 3,893 |
| Total | 3,166 | 4,148 |

11. Creditors

Amount falling due within one year

| | 2024 | 2023 |
|--|--------------|------------------|
| | £ | £ |
| Accruals and Deferred Income | | |
| Accrued Utilities | - | - |
| Other Creditors | | |
| HMRC Gift Aid Erroneous duplicate submission | 3,945 | - |
| Independent Examination | 145 | 270 [†] |
| Accounting | 68 | 81 |
| Building Rental | - | 800 |
| | 4,158 | 1,151 |
| Total | 4,158 | 1,151 |

[†] The Independent Examination fee for the accounts for the Year Ended 31st July 2022 (YE2022) were not paid in the Year. Ended 31st July 2023 (YE2023) so the 2023 figure includes both YE2022 and YE2023 fees

Notes to the Financial Statements - Continued

12. Summary of the Assets and Liabilities of each Category of Fund

| | 2024 | | | 2023 | | |
|--|----------------------------|--------------------------|---------------------|----------------------------|--------------------------|---------------------|
| | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ | Unrestricted Funds £ | Restricted Funds £ | Total Funds £ |
| Tangible Fixed Assets | 1,607 | - | 1,607 | 678 | - | 678 |
| Intangible Assets | - | - | - | - | - | - |
| Current Assets | 31,524 | - | 31,524 | 28,190 | - | 28,190 |
| Debtors | 3,166 | - | 3,166 | 4,148 | - | 4,148 |
| Creditors: Amounts falling due within one year | (4,158) | - | (4,158) | (1,151) | - | (1,151) |
| Creditors: Amount falling due after more than one year | - | - | - | - | - | - |
| | 32,139 | - | 32,139 | 31,865 | - | 31,865 |

Notes to the Financial Statements - Continued

13. Movement In Funds

| | Fund Balances Brought Forward £ | Income £ | Expenditure £ | Net Transfers £ | Fund Balances Carried Forward £ |
|---------------------------|---------------------------------------|---------------|------------------|-----------------------|---------------------------------------|
| Unrestricted Funds | | | | | |
| General Fund | 31,865 | 27,945 | (27,671) | - | 32,139 |
| Total Funds | 31,865 | 27,945 | (27,671) | - | 32,139 |

Notes to the Financial Statements - Continued

14. Related Party Transactions

Income

Income from donations and legacies include £1,200 received from Trustees and Related Parties

Expenditure

All expenditure transactions involving related parties are detailed in note 5, 'Trustee Expenses', and note 8, 'Staff Costs, Employee Benefits, and Trustees' Remuneration'.



Section A

Independent Examiner's Report

Report to the trustees/ members of

Calvary Chapel Bristol

On accounts for the year ended

31st July 2024

Charity no (if any)

1187056

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2024.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Michelle Hook

Date:

24/04/2025

Name:

Michelle Hook

Relevant professional qualification(s) or body (if any):

N/A

Address:

35 Treeve Lane, Connor Downs, Hayle, Cornwall TR27 5DQ

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Nothing to report

CALVARY CHAPEL BRISTOL

England & Wales - Charity number 1187056

Accounts



Calvary Bristol

Annual Report & Accounts
Year Ended 31st July | 2023

Calvary Chapel Bristol

Annual Report and Accounts

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Objectives and Achievements

Objects of the Charity

The Charity's Objects ("the Objects") are the advancement of Christianity for the benefit of the public in accordance with the following:

- a. To worship the Triune God (Father, Son and Holy Spirit)
- b. To show the love of Jesus Christ with all whom we encounter;
- c. To promote peace with God, others, and in oneself through the knowledge of God and the forgiveness of sins
- d. To instruct people in Christian living, in particular through the teaching and preaching of the Word of God (The Bible)
- e. To proclaim that men and women should repent and believe in Jesus Christ as Saviour and Lord; and
- f. As we have opportunity, to do good to all, especially to those who are of the household of faith

Activities of the Charity

The activities undertaken by Calvary Chapel Bristol during the year in order to meet the objects of the charity, and in accordance with Section 4 of the Charities Act 2006 having due regard for the Charity Commission's guidance on public benefit, included:

- Weekly public services;
- Midweek bible studies and prayer meetings;
- Visits to individuals and families in need;
- Baptisms.

Achievements and Performance, Year Ended 31st Jul 2023

- Public services were held weekly on Sundays throughout the year to meet the spiritual, emotional and physical needs of those in our community through teaching the truths about God, Jesus, and salvation as revealed in scripture, and for people to freely express their faith through prayer, worship and fellowship. We've had consistent and continued attendance of our congregants as well as various visitors throughout the year.
- Ongoing ministry throughout the week to individuals and families was supported with prayer meetings and bible studies to maintain fellowship and encouragement of which a majority of our congregants are engaged in.
- Visits to hospitals and homes, and phone calls to individuals and families were made throughout the year to offer and provide care, sympathy, encouragement, counsel and practical help for those as needed.
- Donations and honorariums were made to persons and organisations throughout the world. The church encourages an outward looking heart, and supports members of the congregation who are

involved in charitable projects that are in line with our own aims and objectives. We've given financial support to guest speakers, missionaries and other ministers who have helped support the aims of the charity.

- In accordance with scripture, public baptismal services took place for those individuals who committed themselves to following the principles and precepts of God as they publicly declared and gave testimony to their decision to follow the tenets of Christianity.
- All of the above activities have been accomplished in an adult-level context as well as the provision of similar instruction and opportunities in various age appropriate contexts for children through the development of a structured children's curriculum, mostly offered simultaneous to the adult worship services held each Sunday morning and conducted by volunteers from among the church body.

Over the course of the year, we have seen growth as new individuals and families have joined the church, committed to following the tenets of the faith, been baptised and have become faithful members of the congregation. Over the course of the year we have had others leave for various reasons.

Financial Review

Financial Position

The Charity's primary source of funds is from free-will offerings received from those regularly attending the Sunday as well as various other supporters sympathetic to the objectives of the Charity and the ministries it supports.

The Charity's expenditures were primarily for providing premises for its main Sunday meetings and resources to aid in worship and Bible study during the main and supplemental meetings.

There were no significant events that have affected the financial performance and position of the charity during the supporting period.

Reserves Policy

The Charity has a policy to hold sufficient reserves to be able to respond in a timely manner to any opportunity presented that would allow the charity to better achieve its charitable objects and for the continuation of the charity should it come into financial hardship. The charity is to hold reserves of liquid, current assets at £10,000, which is equivalent to six months average monthly expenditure.

Grant Making Policy

The Charity will make grants to external organisations and individuals by assessment of the Trustees through careful and informed consideration accompanied by advice, spiritual counsel and instruction, where appropriate, on the basis of need and fulfilment of the charitable activities. There are no upper or lower limits of support.

Spending and Reimbursement Policy

All money spent from someone's own personal account with the intention of being reimbursed by the church, must either be by a trustee, or under the direction of/agreed by a trustee.

If a trustee is planning to spend over £500 for the charity, this must also be approved by at least one other trustee.

Principal Sources of Funding

The charity's principal source of funds is from voluntary donations received from those regularly attending the Sunday services as well as various other supporters of the objectives of the charity.

Plans For Future Periods

The charity plans to continue with its current objectives in the future by continuing with providing the public with opportunities to worship as stated above in our activities.

Structure, Governance and Management

Constitution, administration and decision making

Calvary Chapel Bristol is a 'Charitable Incorporated Organisation' registered on 19th December 2019, and is managed by a board of Trustees who have oversight of the activities and expenditure of the charity in accordance with our constitution, current legislation and good practice. The Trustees conduct the administration and ensure accountability and transparency in the administration of the charity in its oversight to ensure it meets the charities stated objectives. The Trustees and Leadership meet regularly, at which a standing agenda is maintained and reports are given on every aspect of the church's work, with minutes being maintained for these meetings.

Method of appointment or election of trustees

The charity appoints new trustees on the recommendations of existing members and is followed by a selection process for trustees with the appropriate skills and expertise. Appointments are normally for a two-year period, with the option for re-appointment.

All new trustees of the charity undergo induction to familiarise themselves with the aims and work of the charity, and to ensure they understand fully their responsibilities as trustees and the organisational expectations in terms of their commitment. As part of the induction programme, trustees are provided with constitutional, governance, financial and organisational documentation. Trustees receive regular updates and are made aware of relevant events and training opportunities. Trustees are encouraged to get to know our congregation.

The management of the charity is the responsibility of the Trustees who are appointed under the terms as set out in our constitution.

Reference and Administrative Details

| | |
|----------------------------------|---|
| Trustees | Daniel Arnold (Chair) Martin Tatton Stephen Vickery |
| Pastors | Daniel Arnold |
| Governing Document | CIO - Foundation Constitution Registered 19th December 2019 |
| Registered Charity Number | 1187056 |
| Charity Principle Address | 157 Birchwood Road Bristol BS4 4RB |
| Accounts Prepared By | Bliss Accounts |

Declaration

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees:

A handwritten signature in black ink, appearing to read 'D Arnold', written in a cursive style.

Daniel Arnold (Chair)
13/05/2024

Statement of Financial Activities

For the Year Ended 31st Jul 2023

| | Note | Unrestricted Funds 2023 | Restricted Funds 2023 | Total Funds 2023 | Total Funds 2022 |
|--------------------------------|-------|-------------------------------|-----------------------------|------------------------|------------------------|
| Income | | | | | |
| Donations and Legacies | 2 | 30,977 | | 30,977 | 28,969 |
| Charitable Activities | | 1,426 | - | 1,426 | - |
| Other Trading Activities | | - | - | - | - |
| Investments | 2 | - | - | - | - |
| Other Income | 2 | 18 | - | 18 | 3 |
| Total Income | | 32,421 | | 32,421 | 28,972 |
| Expenditure | | | | | |
| Raising Funds | | - | - | - | - |
| Charitable Activities | 4-9 | (32,526) | - | (32,526) | (29,661) |
| Total Expenditure | | (32,526) | | (32,526) | (29,661) |
| Net Income (Expenditure) | | (105) | - | (105) | (689) |
| Net Movement in Funds | | (105) | | (105) | (689) |
| Reconciliation of Funds | | | | | |
| | 12-13 | | | | |
| Total Funds b/fwd | | 31,969 | | 31,969 | 32,658 |
| Total Funds c/fwd | | 31,865 | | 31,865 | 31,969 |

Balance Sheet

At 31st Jul 2023

| | Note | £ | 2023 £ | £ | 2022 £ |
|---|-------|---------|---------------|--------|---------------|
| Fixed Assets | | | | | |
| Tangible Assets | 9 | | 678 | | 1,223 |
| Current Assets | | | | | |
| Debtors | 10 | 4,148 | | 3,798 | |
| Cash in Bank and in Hand | | 28,189 | | 27,212 | |
| Total Current Assets | | | <u>32,337</u> | | <u>31,010</u> |
| Liabilities | | | | | |
| Creditors: Amount falling due within one year | 11 | (1,151) | | (264) | |
| Net Current Assets | | | 31,186 | | 30,746 |
| Net Assets | | | <u>31,865</u> | | <u>31,969</u> |
| The Funds of the Charity | | | | | |
| | 12-13 | | | | |
| Unrestricted Funds | | | 31,865 | | 31,969 |
| Restricted Funds | | | - | | - |
| Total Funds | | | <u>31,865</u> | | <u>31,969</u> |

These financial statements were approved by the board of trustees and signed on their behalf on 13/05/2024



Signed on behalf of the Charity Trustees: Daniel Arnold (Chair)

Summary Income and Expenditure Account

For the Year Ended 31st Jul 2023

| | 2023 | 2022 |
|---|---------------|---------------|
| | £ | £ |
| Income | 32,421 | 28,972 |
| Gains/(losses) on Investments | - | - |
| Interest and Investment Income | - | - |
| Gross Income in the Reporting Period | 32,421 | 28,972 |
| Expenditure | 31,982 | 28,787 |
| Interest Payable | - | - |
| Depreciation and charges for the impairment of Fixed Assets | 544 | 874 |
| Total Expenditure in the Reporting Period | 32,527 | 29,661 |
| Net Income (Expenditure) before tax | (105) | (689) |
| Tax Payable | - | - |
| Net Income (Expenditure) for the financial year | (105) | (689) |

Notes to the Financial Statements

For the Year Ended 31st Jul 2023

1. Accounting Policies

General Information

Calvary Chapel Bristol is a Charitable Incorporated Organisation registered in England and Wales. The registered charity number, company number and address of the charity is given in the charity information on page 6.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and Charities Act 2011.

Calvary Chapel Bristol is a Public Benefit Entity as defined by FRS 102.

Going Concern

The charity has a number of regular donors, giving the trustees reasonable confidence that sufficient funding will be secured beyond the current year. The trustees have assessed the level of funds held, in addition to the cash flow needs of the charity, concluding with confidence that it will be able to continue in its operation.

Fund Accounting Policies

The General Funds are not subject to any restrictions regarding their particular use and are available for applicable general purposes of the charity.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when; the charity is legally entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

Incoming resources from Gift Aid tax reclaims are included in the SoFA at the same time as the gift to which they relate.

The value of voluntary help received is not included in the accounts but is described in the trustee's annual report.

Investment income is included in the accounts when receivable

Notes to the Financial Statements - Continued

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. It is probable that the paying out of resources will be required in settlement and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and other institutions to further its charitable objectives.

Fixed Assets

Tangible fixed assets which cost £500 or more and used for more than one year are capitalised. They are valued at cost price or a reasonable value on receipt.

Depreciation is calculated on tangible fixed assets using the Straight Line Method, at 25% of the cost per year

Inventory

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Donated goods are measured at their fair value, unless it is impractical to measure reliably the fair value of donated item(s). When there is no direct evidence of fair value for an equivalent item, a value is derived from: the cost of the item to the donor; or in the case of goods that are expected to be sold, the estimated resale value after deducting the cost to sell the goods.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Judgements in Applying Accounting Policies

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates but are unlikely to be material.

Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial Instruments

The church only has financial assets and financial liabilities of a kind that qualify as basic financial Instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method

Notes to the Financial Statements - Continued

2. Analysis of Income

| | 2023 | | | 2022 | | |
|--|--------------------|------------------|---------------|--------------------|------------------|---------------|
| | Unrestricted Funds | Restricted Funds | Total Funds | Unrestricted Funds | Restricted Funds | Total Funds |
| Donations and Legacies | | | | | | |
| Freewill Offerings | 24,937 | - | 24,937 | 23,812 | - | 23,812 |
| Freewill Offerings from Outside the UK | 2,147 | - | 2,147 | 930 | - | 930 |
| Tax Recoverable - Gift Aid | 3,893 | - | 3,893 | 3,627 | - | 3,627 |
| Hall Hire Grant | - | - | - | - | 600 | 600 |
| | 30,977 | - | 30,977 | 28,369 | 600 | 28,969 |
| Charitable Activities | | | | | | |
| Conferences and Retreats | 1,426 | - | 1,426 | - | - | - |
| Other Income | | | | | | |
| HMRC Gift Aid Interest | 6 | - | 6 | 3 | - | 3 |
| Amazon Charity Support | 12 | - | 12 | - | - | - |
| | 18 | - | 18 | 3 | - | 3 |
| Total | 32,421 | - | 32,421 | 28,372 | 600 | 28,972 |

3. Donated Goods, Facilities and Services

| | 2023 | 2022 |
|--|-----------|-----------|
| | £ | £ |
| Donated Goods | - | - |
| Donated Facilities | - | - |
| | - | - |
| Number of Unpaid General Volunteers | | |
| Church Services - Hospitality and Operations | 5 | 5 |
| Church Services - Childrens Ministry | 10 | 8 |
| Mid-week group - Leaders | 1 | 1 |
| Leadership Team - Leaders | 3 | 2 |
| | 19 | 16 |

Notes to the Financial Statements - Continued

4. Analysis of Expenditure

Expenditure on Charitable Activities - Activities Undertaken Directly

| | Note | 2023 £ | 2022 £ |
|---|------|---------------|---------------|
| Mission and Ministry | | | |
| Discipleship and Outreach | | 611 | 1,407 |
| Hospitality - Supplies - Gifts | | 1,724 | 2,099 |
| IT - Media - Music | | 643 | 569 |
| Retreats and Conferences | 5 | 7,279 | 1,727 |
| Honorarium | | 350 | 1,400 |
| Pastoral Services Ministry Support | | 6,900 | 9,883 |
| Travel | | 2,722 | 943 |
| Other Ministry Expenditure | | 58 | 2 |
| Training and Resources | | - | 9 |
| Property, Mangement and Administration | | | |
| Rent and Utilities | | 8,320 | 8,255 |
| Fixed Asset Depreciation | 9 | 544 | 874 |
| Insurance | | 206 | 203 |
| Office Costs and Postage | | 188 | 72 |
| Bank Charges and Paypal Fees | | 120 | 30 |
| Other Admin Expenditure | | - | 68 |
| | | 29,665 | 27,541 |

Expenditure on Charitable Activities - Grant Funding of Activities

| | Note | 2023 £ | 2022 £ |
|----------------|------|--------------|--------------|
| Grants Payable | 7 | 1,800 | 1,050 |

Expenditure on Charitable Activities - Support Costs

| | Note | 2023 £ | 2022 £ |
|---|------|---------------|---------------|
| Discipleship and Outreach - Support Costs | | 712 | 545 |
| Hospitality, Supplies and Gifts - Support Costs | | - | 24 |
| Accountancy | | 208 | 372 |
| Independent Examination | 6,11 | 140 | 130 |
| | | 1,060 | 1,071 |
| TOTAL Expenditure | | 32,525 | 29,661 |

Notes to the Financial Statements - Continued

5. Trustee Expenses

No trustee was paid for their service as a trustee. The nature of expenses incurred were for: **ministry, administrative and subsistence** causes, exclusively and necessary for fulfilling the charity objects

1 Trustees was paid expenses in the financial year ended 31st Jul 2023

1 Trustees was paid expenses in the financial year ended 31st Jul 2022

| | 2023 | 2022 |
|-----------------------------------|--------------|--------------|
| | £ | £ |
| Trustee Expenses | | |
| D Arnold Trip to Israel with CCUK | 1,879 | |
| Travel | 842 | 943 |
| Conferences | 203 | 719 |
| | 2,925 | 1,670 |

6. Independent Examiner's Remuneration

| | 2023 | 2022 |
|---------------------------|-------------|-------------|
| | £ | £ |
| Independent Examiner Fees | 140 | 130 |

Notes to the Financial Statements - Continued

7. Grant-making Activities

Resourcing Mission and Ministry in accordance with the Charity Objects:

| | 2023 | 2022 |
|------------------------------------|--------------------|--------------------|
| | £ | £ |
| Grants Made to Institutions | <hr/> - | <hr/> - |
| Grants Made to Individuals | | |
| S. Martinez Missionary Support | <hr/> 1,800 | <hr/> 1,050 |
| Total | <hr/> 1,800 | <hr/> 1,050 |

Notes to the Financial Statements - Continued

8. Staff Costs, Employee Benefits and Trustee Remuneration

| | 2023 | 2022 |
|--|--------------|--------------|
| Average number of staff employed during the reporting period | - | - |
| | £ | £ |
| Staff Costs and Employee Benefits | | |
| Pastoral Services - Ministry Support Pay | 6,900 | 9,883 |
| Employer's Social Security Costs | - | - |
| Employer's Contribution to Pension Schemes | - | - |
| Other Employee Benefits | - | - |
| | 6,900 | 9,883 |

No employees received employee benefits more than £60,000

By provision of the charity's Governing Document, Daniel Arnold was remunerated £2,924 in personal expenses (£1,670 personal expenses in 2022). Debbie Arnold is not an employee of Calvary Chapel Bristol and handles her taxation through self-assessment. There were no pension contributions made

Notes to the Financial Statements - Continued

9. Fixed Assets

| | Fixtures, Fittings and Equipment | | Total |
|--|---|--------------------------|--------------|
| | Ministry Equipment | Building Improvements | |
| | £ | £ | £ |
| Cost or Valuation | | | |
| At 1st Aug 2022 | 3,751 | - | 3,751 |
| Additions | - | - | - |
| Disposals | - | - | - |
| Revaluations | - | - | - |
| Transfers | - | - | - |
| At 31st Jul 2023 | 3,751 | - | 3,751 |
| Depreciation and Impairments | | | |
| At 1st Aug 2022 | 2,529 | - | 2,529 |
| Disposals | - | - | - |
| Depreciation | 544 | - | 544 |
| Impairment | - | - | - |
| Transfers | - | - | - |
| At 31st Jul 2023 | 3,073 | - | 3,073 |
| Net Book Value at 1st Aug 2022 | 1,223 | - | 1,223 |
| Net Book Value at 31st Jul 2023 | 678 | - | 678 |

Notes to the Financial Statements - Continued

10. Debtors

| | 2023 | 2022 |
|---------------------------------------|---------------------|---------------------|
| | £ | £ |
| Prepayments and Accrued Income | | |
| Insurance | 56 | 57 |
| Christian Copyright | 119 | - |
| Amazon Prime Subscription | 80 | 98 |
| IT, Media and Music | - | 16 |
| | <u>255</u> | <u>171</u> |
| Other Debtors | | |
| Tax Recoverable - Gift Aid | <u>3,893</u> | <u>3,627</u> |
| Total | <u>4,148</u> | <u>3,798</u> |

11. Creditors

| | 2023 | 2022 |
|---------------------------------|---------------------|-------------------|
| | £ | £ |
| Other Creditors | | |
| Building Rental | 800 | - |
| Independent Examination | 270† | 130 |
| Accounting | 81 | 89 |
| Hospitality, Supplies and Gifts | - | 45 |
| | <u>1,151</u> | <u>264</u> |
| Total | <u>1,151</u> | <u>264</u> |

†The Independent Examination fee for the accounts for the Year Ended 31st July 2022 (YE2022) were not paid in the Year Ended 31st July 2023 (YE2023) so the 2023 figure includes both YE2022 and YE2023 fees

Notes to the Financial Statements - Continued

12. Summary of the Assets and Liabilities of each Category of Fund

| | 2023 | | |
|--|-----------------------|---------------------|----------------|
| | Unrestricted Funds | Restricted Funds | Total Funds |
| | £ | £ | £ |
| Tangible Fixed Assets | 678 | - | 678 |
| Intangible Assets | - | - | - |
| Current Assets | 28,190 | - | 28,190 |
| Debtors | 4,148 | - | 4,148 |
| Creditors: Amounts falling due within one year | (1,151) | - | (1,151) |
| | 31,865 | - | 31,865 |

| | 2022 | | |
|--|-----------------------|---------------------|----------------|
| | Unrestricted Funds | Restricted Funds | Total Funds |
| | £ | £ | £ |
| Tangible Fixed Assets | 1,223 | - | 1,223 |
| Intangible Assets | - | - | - |
| Current Assets | 27,212 | - | 27,212 |
| Debtors | 3,789 | - | 3,789 |
| Creditors: Amounts falling due within one year | (264) | - | (264) |
| | 31,969 | - | 31,969 |

Notes to the Financial Statements - Continued

13. Movement in Funds

| | Fund Balances Brought Forward | Income | Expenditure | Net Transfers | Fund Balances Carried Forward |
|---------------------------|--|---------------|-----------------|------------------|--|
| | £ | £ | £ | £ | £ |
| Unrestricted Funds | | | | | |
| General Fund | 31,969 | 32,421 | (32,525) | - | 31,865 |
| Total Funds | 31,969 | 32,421 | (32,525) | - | 31,865 |

Notes to the Financial Statements - Continued

14. Related Party Transactions

Income

Income from donations and legacies include £1,475 received from Trustees

Expenditure

Related party transactions are disclosed in note 5. 'Trustee Expenses' and note 8. 'Staff Costs, Employee Benefits and Trustees Remuneration'



Section A Independent Examiner's Report

Report to the trustees/ members of

Calvary Chapel Bristol

On accounts for the year ended

31st July 2023

Charity no (if any)

1187056

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2023.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Independent examiner's statement

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
• the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

[Handwritten signature]

Date:

27/03/2024

Name:

Michelle Hook

Relevant professional qualification(s) or body (if any):

N/A

Address:

35 Treeve Lane, Connor Downs, Hayle, Cornwall TR27 5DQ

Section B Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Nothing to report

CALVARY CHAPEL BRISTOL

England & Wales - Charity number 1187056

Accounts



Calvary Bristol

Annual Report & Accounts
Year Ended 31st July | 2022

Calvary Chapel Bristol

Also known as "Calvary Bristol" and "CC Bristol"

| | |
|---------------------------|--|
| Trustees | Daniel Arnold (Chairman) Martin Tatton Stephen Vickery |
| Pastors | Daniel Arnold |
| Governing Document | CIO - Foundation Constitution Registered 19th December 2019 |
| Registered Charity Number | 1187056 |
| Charity Principle Address | 157 Birchwood Road Bristol BS4 4RB |
| Accounts Prepared By | Bliss Accounts |

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Objectives and Achievements

Objects of the Charity

The Charity's Objects ("the Objects") are the advancement of Christianity for the benefit of the public in accordance with the following:

- a. to worship the Triune God (Father, Son and Holy Spirit);
- b. to show the love of Jesus Christ with all whom we encounter;
- c. to promote peace with God, others, and in oneself through the knowledge of God and the forgiveness of sins
- d. to instruct people in Christian living, in particular through the teaching and preaching of the Word of God (The Bible)
- e. to proclaim that men and women should repent and believe in Jesus Christ as Saviour and Lord; and
- f. as we have opportunity, to do good to all, especially to those who are of the household of faith

Activities of the Charity

The activities undertaken by Calvary Chapel Bristol during the year in order to meet the objects of the charity, and in accordance with Section 4 of the Charities Act 2006 having due regard for the Charity Commission's guidance on public benefit, included:

- Weekly public services;
- Midweek bible studies and prayer meetings;
- Visits to individuals and families in need;
- Baptisms.

Achievements and Performance, Year Ended 31st July 2022

- Public services were held weekly on Sundays throughout the year to meet the spiritual, emotional and physical needs of those in our community through teaching the truths about God, Jesus, and salvation as revealed in scripture, and for people to freely express their faith through prayer, worship and fellowship.
- Ongoing ministry throughout the week to individuals and families was supported with prayer meetings and bible studies to maintain fellowship and encouragement.

- Visits to hospitals and homes, and phone calls to individuals and families were made throughout the year to offer and provide care, sympathy, encouragement, counsel and practical help for those as needed.
- Donations and honorariums were made to persons and organisations throughout the world. The church encourages an outward looking heart, and supports members of the congregation who are involved in charitable projects that are in line with our own aims and objectives. We've given financial support to guest speakers, missionaries and other ministers who have helped support the aims of the charity.
- In accordance with scripture, public baptismal services took place for those individuals who committed themselves to following the principles and precepts of God as they publicly declared and gave testimony to their decision to follow the tenets of Christianity.
- All of the above activities have been accomplished in an adult-level context as well as the provision of similar instruction and opportunities in various age appropriate contexts for children through the development of a structured children's curriculum, mostly offered simultaneous to the adult worship services held each Sunday morning and conducted by volunteers from among the church body.

Over the course of the year, we have seen growth as new individuals and families have joined the church, committed to following the tenets of the faith, been baptised and have become faithful members of the congregation.

Financial Review

Financial Position

The financial position of the church continues to remain strong and healthy. There has been an increase both in our income and our expenditure. The income has increased due to the growth of the church over the course of the year, while the expenditure has increased substantially due to services being held in-person compared to last year where online services took place due to the lockdowns of the coronavirus pandemic. The increased costs were mostly attributed to the hire of the venue, and the hospitality costs in providing meaningful and welcoming fellowship for those attending our services. Despite the significant increase in expenditure our carry forward balance has remained on par with the previous financial year. Our carried forward balance this year is £31,969 compared with £32,658 in 2021.

The Charity's primary source of funds is from free-will offerings received from those regularly attending the Sunday services as well as various other supporters to the objectives of the Charity.

Reserves Policy

The Charity has a policy to hold sufficient reserves to be able to respond in a timely manner to any opportunity presented that would allow the charity to better achieve its charitable objects and for the continuation of the charity should it come into financial hardship. The charity is to hold reserves of liquid, current assets at £10,000, which is equivalent to six months average monthly expenditure.

Grant Making Policy

The Charity will make grants to external organisations and individuals by assessment of the Trustees through careful and informed consideration accompanied by advice, spiritual counsel and instruction, where appropriate, on the basis of need and fulfilment of the charitable activities. There are no upper or lower limits of support

Principal Sources of Funding

The charity's principal source of funds is from voluntary donations received from those regularly attending the Sunday services as well as various other supporters of the objectives of the charity.

Declaration

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees:



Daniel Arnold (Chairman)

Date: 17/04/2023

Statement of Financial Activities

For the Year End Ended 31st July 2022

| | Note | Unrestricted Funds 2022 | Restricted Funds 2022 | Total Funds 2022 | Total Funds 2021 |
|--------------------------|-------|-------------------------------|-----------------------------|------------------------|------------------------|
| Income | | | | | |
| Donations and Legacies | 2 | 28,369 | 600 | 28,969 | 23,260 |
| Charitable Activities | | - | - | - | - |
| Other Trading Activities | | - | - | - | - |
| Investments | | - | - | - | - |
| Other Income | 2 | 3 | - | 3 | - |
| Total Income | | 28,372 | 600 | 28,972 | 23,260 |
| Expenditure | | | | | |
| Raising Funds | | - | - | - | - |
| Charitable Activities | 4 | 29,061 | 600 | 29,661 | 17,092 |
| Total Expenditure | | 29,061 | 600 | 29,661 | 17,092 |
| Net Income (Expenditure) | | (689) | - | (689) | 6,168 |
| Net Movement in Funds | | (689) | - | (689) | 6,168 |
| Reconciliation of Funds | | | | | |
| Total Funds b/fwd | 12-13 | 32,658 | - | 32,658 | 26,490 |
| Total Funds c/fwd | | 31,969 | - | 31,969 | 32,658 |

Balance Sheet

At 31st July 2022

| | Note | £ | 2022 £ | 2021 £ |
|---|-------|---------------|----------------------|----------------------|
| Fixed Assets | | | | |
| Tangible Assets | 9 | | 1,223 | 1,772 |
| Current Assets | | | | |
| Debtors | 10 | 3,798 | | 1,308 |
| Cash in Bank and in Hand | | <u>27,212</u> | | <u>30,918</u> |
| Total Current Assets | | | 31,010 | 32,226 |
| Liabilities | | | | |
| Creditors: Amount falling due within one year | 11 | <u>(264)</u> | | <u>(1,340)</u> |
| Net Current Assets | | | 30,746 | 30,886 |
| Net Assets | | | <u>31,969</u> | <u>32,658</u> |
| The Funds of the Charity | | | | |
| Unrestricted Funds | 12-13 | | 31,969 | 32,658 |
| Restricted Funds | | | - | - |
| Total Funds | | | <u>31,969</u> | <u>32,658</u> |

These financial statements were approved by the board of trustees and signed on their behalf, on 17/04/2023



Signed on behalf of the charity's trustees: Daniel Arnold (Chair)

Statement of Cash Flows

For the Year Ended 31st July 2022

| | 2022 | 2021 |
|---|----------------|----------------|
| | £ | £ |
| Cash flows from Operating Activities | | |
| Net cash provided by (used in) Operating Activities (see Note 1) | <u>(3,381)</u> | <u>6,901</u> |
| Cash flows from Investment Activities | | |
| Interest on cash deposits | <u>-</u> | <u>-</u> |
| Capital Expenditure | | |
| Fixed Asset Additions | <u>(325)</u> | <u>(1,249)</u> |
| Net cash inflow/(outflow) for the year | (3,706) | 5,652 |
| Cash and Cash Equivalents at 1 August 2021 | 30,918 | 25,266 |
| Cash and Cash Equivalents at 31 July 2022 | <u>27,212</u> | <u>30,918</u> |

| | 2022 | 2021 |
|--|----------------|--------------|
| | £ | £ |
| Note 1. Reconciliation of net Income/(Expenditure) (as per Statement of financial Activities) | | |
| Net Income/(Expenditure) | (689) | 6,168 |
| Adjustments For: | | |
| Depreciation Charges | 874 | 701 |
| Interest on investments | - | - |
| (Increase)/decrease in debtors | (2,490) | (1,308) |
| Increase/(decrease) in liabilities | (1,076) | 1,340 |
| | <u>(3,381)</u> | <u>6,901</u> |

Notes to the Financial Statements

For the Year End Ended 31st July 2022

1. Accounting Policies

General Information

Calvary Chapel Bristol is a Charitable Incorporated Organisation registered in England and Wales. The registered charity number and address of the charity is given in the charity information on page 1.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Companies Act 2006 and Charities Act 2011.

Calvary Chapel Bristol is a Public Benefit Entity as defined by FRS 102.

Going Concern

The charity has a number of regular donors, giving the trustees reasonable confidence that sufficient funding will be secured beyond the current year. The trustees have assessed the level of funds held, in addition to the cash flow needs of the charity, concluding with confidence that it will be able to continue in its operation.

Fund Accounting Policies

The General Funds are not subject to any restrictions regarding their particular use and are available for applicable general purposes of the charity.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when; the charity is legally entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.

Incoming resources from Gift Aid tax reclaims are included in the SoFA at the same time as the gift to which they relate.

The value of voluntary help received is not included in the accounts but is described in the trustee's annual report.

Investment income is included in the accounts when receivable

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. It is probable that the paying out of resources will be required in settlement and the amount of the obligation can be measured reliably.

The charity makes grants to individuals and other institutions to further its charitable objectives.

Fixed Assets

Tangible fixed assets which cost £250 or more and used for more than one year are capitalised. They are valued at cost price or a reasonable value on receipt.

Depreciation is calculated on tangible fixed assets using the Straight Line Method, at 25% of the cost per year

Inventory

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

Donated goods are measured at their fair value, unless it is impractical to measure reliably the fair value of donated item(s). When there is no direct evidence of fair value for an equivalent item, a value is derived from: the cost of the item to the donor; or in the case of goods that are expected to be sold, the estimated resale value after deducting the cost to sell the goods.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered.

Judgements in Applying Accounting Policies

In the application of the church's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates but are unlikely to be material.

Cash at Bank and In Hand

Cash at bank and in hand includes cash and short-term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar amount.

Financial Instruments

The church only has financial assets and financial liabilities of a kind that qualify as basic financial Instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method

2. Analysis of Income

| | 2022 | | | 2021 | | |
|--|---------------|------------|---------------|---------------|--------------|---------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | Funds | Funds | Funds | Funds | Funds | Funds |
| | £ | £ | £ | £ | £ | £ |
| Donations and Legacies | | | | | | |
| Freewill Offerings | 23,812 | - | 23,812 | 16,542 | - | 16,542 |
| Freewill Offerings from Outside the UK | 930 | | 930 | 777 | - | 777 |
| Tax Recoverable - Gift Aid | 3,627 | - | 3,627 | 4,141 | - | 4,141 |
| Hall Hire Grant | | 600 | 600 | - | 1,800 | 1,800 |
| | <u>28,369</u> | <u>600</u> | <u>28,969</u> | <u>21,460</u> | <u>1,800</u> | <u>23,260</u> |
| Investment Income | | | | | | |
| Bank Interest | - | - | - | - | - | - |
| Other Income | | | | | | |
| HMRC Gift Aid Interest | 3 | - | 3 | - | - | - |
| Total | <u>28,372</u> | <u>600</u> | <u>28,972</u> | <u>21,460</u> | <u>1,800</u> | <u>23,260</u> |

3. Donated Goods, Facilities and Services

| | 2022 | 2021 |
|--------------------|----------|----------|
| | £ | £ |
| Donated Goods | - | - |
| Donated Facilities | - | - |
| | <u>-</u> | <u>-</u> |

| | 2022 | 2021 |
|--|-----------|-----------|
| Number of Unpaid General Volunteers | | |
| Church Services - Hospitality and Operations | 5 | 5 |
| Church Services - Children's Ministry | 8 | 9 |
| Mid-week Group - Leaders | 1 | 1 |
| Leadership Team - Leaders | 2 | - |
| | <u>16</u> | <u>15</u> |

4. Analysis of Expenditure on Charitable Activities

| | Note | 2022 | | | | 2021 | | | |
|--|------|---------------|--------------|------------|---------------|--------------|------------|----------|--------------|
| | | Activities | Grant | | | Activities | Grant | | |
| | | Undertaken | Funding of | Support | Total | Undertaken | Funding of | Support | Total |
| | | Directly | Activities | Costs | £ | Directly | Activities | Costs | £ |
| | | £ | £ | £ | £ | £ | £ | £ | |
| Mission and Ministry | | | | | | | | | |
| Discipleship and Outreach | | 1,407 | - | 545 | 1,951 | 1033 | - | - | 1,033 |
| Hospitality, Supplies and Gifts | | 2,099 | - | 24 | 2,123 | 684 | - | - | 684 |
| Grants payable - Individuals | 7 | - | 1,050 | - | 1,050 | - | - | - | - |
| Grants payable - Organisations | 7 | - | - | - | - | - | - | - | - |
| Training and Resources | 5 | 8 | - | - | 8 | 31 | - | - | 31 |
| Conferences and Retreats | 5 | 1,727 | - | - | 1,727 | 270 | - | - | 270 |
| Honorarium | | 1,400 | - | - | 1,400 | 150 | - | - | 150 |
| Pastoral Services Ministry Support | 8 | 9,883 | - | - | 9,883 | 6,900 | - | - | 6,900 |
| Travel | 5 | 943 | - | - | 943 | - | - | - | - |
| Other Ministry Expenditure | | 2 | - | - | 2 | 2 | - | - | 2 |
| | | 17,469 | 1,050 | 569 | 19,087 | 9,070 | - | - | 9,070 |
| Property, Management and Administration | | | | | | | | | |
| Fixed Asset Depreciation | 9 | 875 | - | - | 875 | 700 | - | - | 700 |
| Insurance | | 203 | - | - | 203 | 142 | - | - | 142 |

Notes to the Financial Statements - Continued

| | | | | | | | | |
|-----------------------------|---------------|--------------|--------------|---------------|---------------|----------|-----------|---------------|
| IT, Media and Music | 569 | - | - | 569 | 1,192 | - | - | 1,192 |
| Bank and Paypal Charges | 30 | - | - | 30 | - | - | - | - |
| Building Hire | 8,255 | - | - | 8,255 | 5,808 | - | - | 5,808 |
| Other Admin Expenditure | 68 | - | - | 68 | 100 | - | - | 100 |
| Office Supplies and Postage | 72 | - | - | 72 | - | - | - | - |
| Accounting | - | - | 372 | 372 | - | - | 80 | 80 |
| Independent Examination | 6 | - | 130 | 130 | - | - | - | - |
| | <u>10,072</u> | <u>-</u> | <u>502</u> | <u>10,574</u> | <u>7,942</u> | <u>-</u> | <u>80</u> | <u>8,022</u> |
| | <u>27,541</u> | <u>1,050</u> | <u>1,071</u> | <u>29,661</u> | <u>17,012</u> | <u>-</u> | <u>80</u> | <u>17,092</u> |

5. Trustee Expenses

No trustee was paid for their service as a trustee. The nature of expenses incurred were for: *ministry, administrative and subsistence* causes, exclusively and necessary for fulfilling the charity objects

1 Trustee was paid expenses in the financial year ended 31st July 2022

1 Trustee was paid expenses in the financial year ended 31st July 2021

| | 2022 | 2021 |
|------------------------|--------------|------------|
| | £ | £ |
| Trustee Expenses | | |
| Travel | 943 | - |
| Conferences | 719 | 271 |
| Training and Resources | 8 | 30 |
| Food and Supplies | - | 261 |
| | <u>1,670</u> | <u>562</u> |

6. Independent Examiner's Remuneration

| | 2022 | 2021 |
|-----------------------------|------------|----------|
| | £ | £ |
| Independent Examiner's Fees | <u>130</u> | <u>-</u> |

7. Grant-making Activities

| | 2022 | 2021 |
|---|---------------------|-----------------|
| | £ | £ |
| Grants made to Institutions | | |
| Resourcing mission and ministry in accordance with the Charity Objects: | <u>-</u> | <u>-</u> |
| Grants made to Individuals | | |
| Resourcing mission and ministry in accordance with the Charity Objects: | | |
| Missionary Support | <u>1,050</u> | <u>-</u> |
| Total | <u><u>1,050</u></u> | <u><u>-</u></u> |

8. Staff Costs, Employee Benefits and Trustees Remuneration

| | 2022 | 2021 |
|--|--------------|--------------|
| | £ | £ |
| Staff Costs and Employee Benefits | | |
| Pastoral Services - Ministry Support Pay | 9,883 | 6,900 |
| Employer's Social Security Costs | - | - |
| Employer's Contribution to Pension Schemes | - | - |
| Other Employee Benefits | - | - |
| | <u>9,883</u> | <u>6,900</u> |

No employees received employee benefits of more than £60,000

By provision of the charity's Governing Document, in his capacity as pastor, D. Arnold was remunerated £9,883 with £1,670 in personal expenses (£6,900 and £562 personal expenses in 2021). This ministry support payment was in relation to their ministerial role, and not their trustee role. D. Arnold is not an employee of Calvary Chapel Bristol and handles his taxation through self-assessment. There were no pension contributions made.

9. Fixed Assets

| | Fixtures, Fittings and Equipment | |
|-------------------------------|--|--------------|
| | Ministry Equipment | Total |
| | £ | £ |
| Cost or Valuation | | |
| At 1 Aug 2021 | 3,426 | 3,426 |
| Additions | 325 | 325 |
| Disposals | - | - |
| Revaluations | - | - |
| Transfers | - | - |
| At 31 Jul 2022 | <u>3,751</u> | <u>3,751</u> |
| Depreciation and Impairments | | |
| At 1 Aug 2021 | 1,654 | 1,654 |
| Disposals | - | - |
| Depreciation | 874 | 874 |
| Impairment | - | - |
| Transfers | - | - |
| At 31 Jul 2022 | <u>2,528</u> | <u>2,528</u> |
| Net Book Value at 1 Aug 2021 | <u>1,772</u> | <u>1,772</u> |
| Net Book Value at 31 Jul 2022 | <u>1,223</u> | <u>1,223</u> |

10. Debtors

| | 2022 | 2021 |
|---------------------------------|---------------------|---------------------|
| | £ | £ |
| Prepayments and Accrued Income | | |
| Insurance | 57 | 55 |
| IT, Media and Music | 16 | - |
| Hospitality, Supplies and Gifts | 98 | - |
| | <u>171</u> | <u>55</u> |
| Other Debtors | | |
| Tax Recoverable - Gift Aid | <u>3,627</u> | <u>1,253</u> |
| Total | <u><u>3,798</u></u> | <u><u>1,308</u></u> |

11. Creditors

| | 2022 | 2021 |
|---------------------------------|-------------------|---------------------|
| | £ | £ |
| Other Creditors | | |
| Accounting | 89 | 60 |
| Independent Examiner | 130 | - |
| Hospitality, Supplies and Gifts | 45 | - |
| Building rental | - | 1,280 |
| | <u>264</u> | <u>1,340</u> |
| Total | <u><u>264</u></u> | <u><u>1,340</u></u> |

12. Summary of the Assets and Liabilities of each Category of Fund

| | 2022 | | | 2021 | | |
|--|---------------|------------|---------------|---------------|------------|---------------|
| | Unrestricted | Restricted | Total | Unrestricted | Restricted | Total |
| | Funds | Funds | Funds | Funds | Funds | Funds |
| | £ | £ | £ | £ | £ | £ |
| Tangible Fixed Assets | 1,223 | - | 1,223 | 1,772 | - | 1,772 |
| Intangible Assets | - | - | - | - | - | - |
| Current Assets | 27,212 | - | 27,212 | 30,918 | - | 30,918 |
| Debtors | 3,798 | - | 3,798 | 1,308 | - | 1,308 |
| Creditors: Amounts falling due within one year | (264) | - | (264) | (1,340) | - | (1,340) |
| | <u>31,969</u> | <u>-</u> | <u>31,969</u> | <u>32,658</u> | <u>-</u> | <u>32,658</u> |

Notes to the Financial Statements - Continued

13. Movement in Funds

| | Fund Balances Brought Forward £ | Income £ | Expenditure £ | Net Transfers £ | Fund Balances Carried Forward £ |
|--------------------|---|-------------|------------------|-----------------------|---|
| Unrestricted Funds | | | | | |
| General Fund | 32,658 | 28,372 | (29,061) | - | 31,969 |
| Restricted Funds | | | | | |
| Venue Hire Fund | - | 600 | (600) | - | - |
| Total Funds | 32,658 | 28,972 | (29,661) | - | 31,969 |

14. Related Party Transactions

Except as disclosed in note 5. 'Trustee Expenses' and note 8. 'Staff Costs, Employee Benefits and Trustees Remuneration', there have been no other transactions with related parties during the year.

Income from donations and legacies includes £1,312 (2021 - £1,200) received from related parties (which includes trustees, any other members of key management and anyone closely connected to them).



Section A

Independent Examiner's Report

Report to the trustees/ members of

Calvary Chapel Bristol

On accounts for the year ended

31st July 2022

Charity no (if any)

1187056

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/07/2022.

Responsibilities and basis of report

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

* Please delete the words in the brackets if they do not apply.

Signed:

Michelle Hook

Date:

10th May 2023

Name:

Michelle Hook

Relevant professional qualification(s) or body (if any):

N/A

Address:

35 Treeve Lane, Connor Downs, Hayle, Cornwall TR27 5DQ

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Nothing to report

[Empty rectangular box for reporting details]

CALVARY CHAPEL BRISTOL

England & Wales - Charity number 1187056

Accounts



Calvary Bristol

Annual Report & Accounts
Year Ended 31st July | 2021

Calvary Chapel Bristol

| | |
|----------------------------|---|
| Trustees: | Daniel Arnold Martin Tatton Stephen Vickery |
| Pastors: | Daniel Arnold |
| Governing Document: | CIO - Foundation Constitution Registered 19 Dec 2019 |
| Registered Charity Number: | 1187056 |
| Charity Principal Address: | 157 Birchwood Road, Bristol, BS4 4RB |
| Accounts Prepared By: | Oliver Bliss |

Contents

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|--|----|
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Objectives and Achievements

Objects of the Charity

The Charity's Objects ("the Objects") are the advancement of Christianity for the benefit of the public in accordance with the following:

- a. to worship the Triune God (Father, Son and Holy Spirit);
- b. to show the love of Jesus Christ with all whom we encounter;
- c. to promote peace with God, others, and in oneself through the knowledge of God and the forgiveness of sins;
- d. to instruct people in Christian living, in particular through the teaching and preaching of the Word of God (The Bible);
- e. to proclaim that men and women should repent and believe in Jesus Christ as Saviour and Lord; and
- f. as we have opportunity, to do good to all, especially to those who are of the household of faith

Fiscal 2021: Objectives and Achievements

Objectives and activities for Calvary Chapel Bristol and the achievements are as follows:

- To meet regularly for the purpose of worshipping God together, praying together, reading and studying the Word of God together and fellowshiping with one another to build each other up in the Christian faith.
 - This was accomplished on a weekly basis through Sunday services; and midweek home studies; where all the above activities were able to take place.
- To present the facts and truths of man's need for salvation and God's plan and provision for that salvation through the death and resurrection of His Son, Jesus Christ, to all who would hear and receive through regularly held church services and in various means of public outreach.
 - This was achieved through teaching the bible during our public services on Sunday mornings as the truth about God, Jesus, and salvation was presented and as an opportunity for people to express their faith.
- To give financial assistance, by careful and informed consideration accompanied by advice, spiritual counsel and instruction, where appropriate, to individuals in unforeseen need or hardship with the view to their own eventual sustained self-sufficiency in the climate of their surrounding economic and cultural environment.
 - Honorariums given to guest speakers, and other ministers who helped support the aims of the charity.

- To intercede in prayer, according to Scripture, for those with physical, emotional and spiritual ailments and to offer Scriptural advice and instruction in the cure and prevention of such illnesses where practical.
 - This was accomplished by having a weekly prayer meeting on Sunday evenings for this specific purpose.
- To offer and provide care, sympathy and Scriptural counsel to this in need.
 - This was accomplished through various visits to hospital or homes, and/or phone calls to help provide the care and counsel needed.
- All of the above activities have been accomplished in an adult-level context as well as the provision of similar instruction and opportunities in various age appropriate contexts for children through the development of a structured children's curriculum, mostly offered simultaneous to the adult worship services held each Sunday morning and conducted by volunteers from among the church body.

Financial Review

Financial Position

The financial position of the Calvary Chapel Bristol is stable and healthy at the end of the period with total funds currently standing at £32,658. A balance of £26,190 was brought forward from the previous year.

Reserves Policy

The Charity has a policy to hold sufficient reserves to be able to respond in a timely manner to any opportunity presented that would allow the charity to better achieve its charitable objects and for the continuation of the charity should it come into financial hardship. The charity is to hold reserves of liquid, current assets at £10,000, which is equivalent to six months average monthly expenditure.

Grant Making Policy

The Charity will make grants to external organisations and individuals by assessment of the Trustees through careful and informed consideration accompanied by advice, spiritual counsel and instruction, where appropriate, on the basis of need and fulfilment of the charitable activities.

There are no upper or lower limits of support.

Principal Sources of Funding

The charity's principal source of funds is from voluntary donations received from those regularly attending the Sunday services as well as various other supporters of the objectives of the charity.

Declaration

The trustees declare that they have approved the trustees' report above.
Signed on behalf of the charity's trustees:

A handwritten signature in black ink, appearing to read 'D Arnold', written in a cursive style.

Daniel Arnold (Chair)

Date: 28 February 2022

Statement of Financial Activities

For the Year Ended 31st July 2021

Income and Expenditure Account

| | Note | Unrestricted Fund 2021 £ | Restricted Funds 2021 £ | Total Funds 2021 £ | Total Funds 2020 £ |
|---------------------------------|---------|--------------------------------|-------------------------------|--------------------------|--------------------------|
| Income | | | | | |
| Voluntary Income | 2 | 21,460 | 1,800 | 23,260 | 14,472 |
| Total Income | | 21,460 | 1,800 | 23,260 | 14,472 |
| Expenditure | | | | | |
| Charitable Activities | 3,4,5,6 | 14,912 | 2,100 | 17,012 | 10,761 |
| Governance Costs | 4 | 80 | - | 80 | - |
| Total Expenditure | | 14,992 | 2,100 | 17,092 | 10,761 |
| Net Income (Expenditure) | | 6,468 | (300) | 6,168 | 3,710 |
| Net Movement in Funds | | 6,468 | (300) | 6,168 | 3,710 |
| Reconciliation of Funds | | | | | |
| Total Funds Brought Forward | | 26,190 | 300 | 26,490 | 22,780 |
| Total Funds Carried Forward | | 32,658 | - | 32,658 | 26,490 |

Balance Sheet

At 31st July 2021

| | Note | £ | 2021 £ | £ | 2020 £ |
|-----------------------------|------|--------|---------------|---------------|---------------|
| Fixed Assets | | | | | |
| Tangible Assets | 7 | | 1,772 | | 1,224 |
| Current Assets | | | | | |
| Debtors | 8 | 1,308 | | - | |
| Cash in Bank and in hand | | 30,918 | | 25,266 | |
| | | | <u>32,226</u> | <u>25,266</u> | |
| Total Current Assets | | | 32,226 | | 25,266 |
| Current Liabilities | | | | | |
| Creditors | 9 | | (1,340) | | - |
| Net Current Assets | | | 30,886 | | 25,266 |
| Net Assets | | | <u>32,658</u> | | <u>26,490</u> |
| Funds of the Charity | | | | | |
| General Fund | | | 32,658 | | 26,190 |
| Restricted Venue Hire Fund | | | - | | 300 |
| Total Funds | | | <u>32,658</u> | | <u>26,490</u> |

These financial statements were approved by the board of trustees and signed on their behalf, on 28/02/2022

Signed on behalf of the charity's trustees:



Daniel Arnold (Chair)

Notes to the Financial Statements

For the Year Ended 31st July 2021

1. Accounting Policies

General Information

Calvary Chapel Bristol is a Charitable Incorporated Organisation registered in England and Wales. The registered charity number and address of the charity is given in the charity information on page 1.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), Companies Act 2006 and Charities Act 2011.

Calvary Chapel Bristol is a Public Benefit Entity as defined by FRS 102

Going Concern

The charity has a number of regular donors, giving the trustees reasonable confidence that sufficient funding will be secured beyond the current year. The trustees have assessed the level of funds held, in addition to the cash flow needs of the charity, concluding with confidence that it will be able to continue in its operation.

Fund Accounting Policies

The General Fund is not subject to any restrictions regarding its particular use and is available for applicable general purposes of the charity.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when; the charity is legally entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

- Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Notes to the Financial Statements - Continued

- Where incoming resources have related expenditure, the incoming resources and related expenditure are reported gross in the SoFA.
- Incoming resources from Gift Aid tax reclaims are included in the SoFA at the same time as the gift to which they relate.
- The value of voluntary help received is not included in the accounts but is described in the trustee's annual report.
- Investment income is included in the accounts when receivable.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. It is probable that the paying out of resources will be required in settlement and the amount of the obligation can be measured reliability.

The charity makes grants to individuals and other institutions to further its charitable objectives.

Governance costs of the charity are accurately recorded. These costs include those associated with preparation and examination of accounts, trustee meetings, trustee legal advice and expenditure incurred on the strategic management of the charity.

Fixed Assets

Tangible fixed assets which cost £250 or more and used for more than one year are capitalised. They are valued at cost price or a reasonable value on receipt.

Depreciation is calculated on tangible fixed assets using the Straight Line Method, at 25% of the cost per year.

Basis of Accounting

The basis of Accounting for previous financial years to the Year Ended 31st July 2020 was on a Cash-Based Receipts and Payments method. For the Year Ended 31st July 2021 the basis of accounting will be accruals-based. Due to the change in method, there may be disparity when comparing income and expenditure accounts totals between the two financial years.

Notes to the Financial Statements - Continued

2. Analysis of Incoming Resources

| | Note | 2021 £ | 2020 £ |
|--------------------|------|--------------------|--------------------|
| Voluntary Income | | | |
| Freewill Offerings | | 17,319 | 7,209 |
| Grants | | 1,800 | 1,555 |
| Gift Aid | | 4,141 [†] | 5,707 |
| | | <hr/> | <hr/> |
| | | 23,260 | 14,472 |
| | | <hr/> | <hr/> |
| TOTAL | | <hr/> 23,260 <hr/> | <hr/> 14,472 <hr/> |

[†] Financial year ending 2020 was prepared on a Receipts and Payments basis. This Gift Aid figure includes reclaimed amounts valid for the period 6th April 2020 - 31st July 2021 - including donations outside of the financial year ending 31st July 2021.

Notes to the Financial Statements - Continued

3. Analysis of Resources Expended

| | Note | 2021 £ | 2020 £ |
|--|------|---------------|---------------|
| Charitable Activities | | | |
| Mission and Ministry | | | |
| Church Hospitality and Supplies | | 684 | 178 |
| Discipleship and Outreach | | 1,033 | 406 |
| Conferences and Retreats | | 270 | 627 |
| Grants Payable | | - | 5,025 |
| IT, Media and Music | | 1,192 | - |
| Ministerial Staff Salary | 5 | 6,900 | - |
| Honoraria | | 150 | - |
| Training and Resources | | 31 | |
| Other Ministry Expenditure | | 2 | - |
| | | <u>10,262</u> | <u>6,235</u> |
| Property, Management and Administration | | | |
| Buildings - Venue Hire | | 5,808 | 2,560 |
| Administration Expenses | | 100 | 568 |
| Travel | | | 818 |
| Insurance | | 142 | - |
| Equipment Depreciation | 7 | 700 | 318 |
| Other Administrative Expenditure | | - | 262 |
| | | <u>6,750</u> | <u>4,526</u> |
| Governance Costs | | | |
| Bookkeeping and Accounting | | 80 | - |
| | | <u>80</u> | <u>-</u> |
| TOTAL | | <u>17,092</u> | <u>10,761</u> |

Notes to the Financial Statements - Continued

4. Details of Certain Items of Expenditure

Trustee Expenses

No trustee was paid for their service as a trustee. The nature of expenses incurred were for: ministry and administrative causes, exclusively and necessary for fulfilling the charity objects

1 Trustees were paid expenses in the financial year ended 31st July 2021

1 Trustees were paid expenses in the financial year ended 31st July 2020

| | 2021 | 2020 |
|--|------------|------------|
| | £ | £ |
| | <u>562</u> | <u>818</u> |

5. Staff Costs

| | 2021 | 2020 |
|--------------------------------------|--------------|--------------|
| | £ | £ |
| Pastoral Services - Ministry Support | 6,900 | 3,725 |
| Employer's National Insurance Costs | - | - |
| | <u>6,900</u> | <u>3,725</u> |

Notes to the Financial Statements - Continued

6. Fixed Assets

| | Ministry Equipment | Administration Equipment |
|---------------------------------|--------------------|-----------------------------|
| | £ | £ |
| Cost at 1st August 2020 | 2,177 | - |
| Additions | 1,249 | - |
| Disposals | - | - |
| Cost at 31st July 2021 | <u>3,426</u> | <u>-</u> |
| Depreciation at 1st August 2020 | 953 | - |
| Eliminated on Disposal | - | - |
| Depreciation for the Year | 701 | - |
| Depreciation at 31st July 2021 | <u>1,654</u> | <u>-</u> |
| Net Book Value | | |
| Brought Forward | <u>1,224</u> | <u>-</u> |
| Carried Forward | <u>1,772</u> | <u>-</u> |

Notes to the Financial Statements - Continued

7. Debtors and Prepayments

| | 2021 | 2020 |
|-------------------------|-------|-------|
| | £ | £ |
| Gift Aid Recoverable | 1,253 | - |
| Prepayments - Insurance | 55 | - |
| | <hr/> | <hr/> |
| | 1,308 | - |

8. Creditors and Accruals

| | 2021 | 2020 |
|---------------------------------|-------|-------|
| | £ | £ |
| Creditor: Building - Venue Hire | 1,280 | - |
| Creditor: Accounting | 60 | - |
| | <hr/> | <hr/> |
| | 1,340 | - |

Notes to the Financial Statements - Continued

9. Movement in Funds

| | Fund Balances Brought Forward £ | Income £ | Expenditure £ | Net Transfers £ | Fund Balances Carried Forward £ |
|---------------------------|---|-------------|------------------|--------------------|---|
| Unrestricted Funds | | | | | |
| General Fund | 26,190 | 21,460 | (14,992) | - | 32,658 |
| Restricted Funds | | | | | |
| Venue Hire Fund | 300 | 2,100 | (300) | - | - |

CALVARY CHAPEL BRISTOL

England & Wales - Charity number 1187056

Accounts



Trustees' Annual Report & Accounts

For the period of 19th December 2019 to 31st July 2020

Details and Governance

| | |
|----------------------------|---|
| Charity Name: | Calvary Chapel Bristol |
| Registered Charity Number: | 1187056 |
| Charity Principal Address: | 157 Birchwood Road, Bristol, BS4 4RB |
| Governing Document: | CIO – Foundation Constitution |
| Trustee Selection: | Election to post |
| Trustees: | Daniel Arnold (Chair & Senior Pastor) Martin Tatton Stephen Vickery |
| Accounts Prepared By: | Daniel Arnold |

Contents

| | |
|--|----------|
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| Financial Review <i>(including Statement of Financial Activities and Balance Sheet)</i> | 4 |
| Declaration | 7 |
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Objectives and Activities

Objects of the Charity

The Charity's Objects ("the Objects") are the advancement of Christianity for the benefit of the public in accordance with the following:

- a. to worship the Triune God (Father, Son and Holy Spirit);
- b. to show the love of Jesus Christ with all whom we encounter;
- c. to promote peace with God, others, and in oneself through the knowledge of God and the forgiveness of sins;
- d. to instruct people in Christian living, in particular through the teaching and preaching of the Word of God (The Bible);
- e. to proclaim that men and women should repent and believe in Jesus Christ as Saviour and Lord; and
- f. as we have opportunity, to do good to all, especially to those who are of the household of faith.

Objectives and Achievements for 2019-20

Objectives and activities for Calvary Chapel Bristol and the achievements are as follows:

- To meet regularly for the purpose of worshipping God together, praying together, reading and studying the Word of God together and fellowshiping with one another to build each other up in the Christian faith.
 - This was accomplished on a weekly basis through Sunday services; and midweek home studies; where all the above activities were able to take place.
 - During the COVID-19 pandemic as churches were asked to close for the health and safety of the community – we transitioned to online services and meetings. Individuals and families suffering with their mental well-being were visited or called to help alleviate the loneliness, worry, and/or anxiety experienced due to the social and economic repercussions of government lockdowns.

- To present the facts and truths of man's need for salvation and God's plan and provision for that salvation through the death and resurrection of His Son, Jesus Christ, to all who would hear and receive through regularly held church services and in various means of public outreach.
 - This was achieved through teaching the bible during our public services on Sunday mornings as the truth about God, Jesus, and salvation was presented and opportunity for people to express their faith.
 - We also had various opportunities for outreach in the community as we passed out tracts or flyers sharing the good news of the gospel and inviting people to services; particularly during the Christmas season.
- To give financial assistance, by careful and informed consideration accompanied by advice, spiritual counsel and instruction, where appropriate, to individuals in unforeseen need or hardship with the view to their own eventual sustained self-sufficiency in the climate of their surrounding economic and cultural environment.
 - Donations were given as needed to individuals facing hardship or need, especially with increased economic burden due to the COVID-19 pandemic and resulting loss of income due to lockdowns.
 - Honorariums given to guest speakers, and other ministers who helped support the aims of the charity.
- To intercede in prayer, according to Scripture, for those with physical, emotional and spiritual ailments and to offer Scriptural advice and instruction in the cure and prevention of such illnesses where practical.
 - This was accomplished by having a weekly prayer meeting on Sunday evenings for this specific purpose.
 - During the COVID-19 pandemic and the resulting lockdowns, prayer meeting was moved online, and an additional prayer meeting was added to facilitate the continued objective of corporate prayer and intercession.
- To offer and provide care, sympathy and Scriptural counsel to this in need.
 - This was accomplished through various visits to hospital or homes, and/or phone calls to help provide the care and counsel needed.

- All of the above activities have been accomplished in an adult-level context as well as the provision of similar instruction and opportunities in various age appropriate contexts for children through the development of a structured children's curriculum, mostly offered simultaneous to the adult worship serviced held each Sunday morning and conducted by volunteers from among the church body.

Financial Review

Financial Position

The financial position of the Calvary Chapel Bristol is stable and healthy at the end of the period with total funds currently standing at £26,190. A balance of £22,780 was brought forward from previous years before we were registered as a charity.

Reserves Policy

The Charity has a policy to hold sufficient reserves to be able to respond in a timely manner to any opportunity presented that would allow the charity to better achieve its charitable purpose and for the continuation of the charity should it come into financial hardship. The Charity has a 'Reserves Fund', unrestricted in nature, of which its value must be available as a liquid asset at all times. This Reserves Fund is currently set at £10,000 which is equivalent to about six months of the charity's average monthly expenditure.

Grant-Making Policy

The Charity will make grants to external organisations and individuals by assessment of the Trustees through careful and informed consideration accompanied by advice, spiritual counsel and instruction, where appropriate, on the basis of need and fulfilment of the charitable activities.

Principal Source of Funding

The charity's principal source of funds is from voluntary donations received from those regularly attending the Sunday services as well as various other supporters of the objectives of the charity.

Statement of Financial Activities

For the period ending 31st July 2020

Income and Expenditure Account

| | Note | Unrestricted Funds 2019-20 £ | Restricted Funds 2019-20 £ | Total Funds 2019-20 £ | Prior Years Funds £ |
|---------------------------------------|---------|------------------------------------|-------------------------------------|-----------------------------|---------------------------|
| <u>Income</u> | | | | | |
| Voluntary Income | 2 | 13,422 | 1,050 | 14,472 | - |
| Total Income | | 13,422 | 1,050 | 14,472 | - |
| <u>Expenditure</u> | | | | | |
| Charitable Activities | 3,4,5,6 | 10,011 | 750 | 10,761 | - |
| Total Expenditure | | 10,011 | 750 | 10,761 | - |
| Net Income (Expenditure) | | 3,410 | 300 | 3,710 | - |
| <i>Net Movement In Funds</i> | | <i>3,410</i> | <i>300</i> | <i>3,710</i> | <i>-</i> |
| <u>Reconciliation of Funds</u> | | | | | |
| Brought Forward | | 22,780 | 0 | 22,780 | 0 |
| Carried Forward | | 26,190 | 300 | 26,490 | 22,780 |

Balance Sheet

At 31st July 2020

| | Note | Unrestricted Funds 2019-20 £ | Restricted Funds 2019-20 £ | Total Funds 2019-20 £ |
|------------------------------------|------|------------------------------------|----------------------------------|-----------------------------|
| <u>Fixed Assets</u> | | | | |
| Tangible Assets | 6 | 1,224 | - | 1,224 |
| Total Fixed Assets | | 1,224 | - | 1,224 |
| <u>Current Assets</u> | | | | |
| Cash at bank and in hand | | 24,966 | 300 | 25,266 |
| Total Current Assets | | 24,966 | 300 | 25,266 |
| <u>Current Liabilities</u> | | | | |
| Creditors | | - | - | - |
| Total Current Liabilities | | - | - | - |
| Net Current Assets | | 24,966 | 300 | 25,266 |
| <i>Net Assets</i> | | <i>26,190</i> | <i>300</i> | <i>26,490</i> |
| <u>Funds of the Charity</u> | | | | |
| Restricted Funds | | | 300 | |
| Unrestricted Funds | | 26,190 | | |
| <i>Total Funds</i> | | <i>26,190</i> | <i>300</i> | <i>26,490</i> |

Declaration

The trustees declare that they have approved the trustees' report and accounts above.

Signed on behalf of the charity's trustees:



Daniel Arnold
Chair of Trustees
10 May 2021

Notes to the Financial Statements

For the period ending 31st July 2020

1. Accounting Policies

General Information

Calvary Chapel Bristol is a Charitable Incorporated Organization registered in England and Wales. The registered charity number and address of the charity is given in the charity information on page 1.

Statement of Compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), Companies Act 2006 and Charities Act 2011.

Calvary Chapel Bristol is a Public Benefit Entity as defined by FRS 102.

Going Concern

The charity has a number of regular donors, giving the trustees reasonable confidence that sufficient funding will be secured beyond the current year. The trustees have assessed the level of funds held, in addition to the cash flow needs of the charity, concluding with confidence that it will be able to continue in its operation.

Fund Accounting Policies

The General Fund is not subject to any restrictions regarding its particular use and is available for general purpose of the charity.

Incoming Resources

All incoming resources are included in the Statement of Financial Activities (SoFA) when; the charity is legally entitled to the resources; the trustees are virtually certain they will receive the resources; and the monetary value can be measured with sufficient reliability.

- Donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
- Where incoming resources have been related to expenditure, the incoming resources and related expenditure are reported gross in the SoFA
- Incoming resources from Give Aid tax reclaims are included as a lump sum when received from HMRC.
- The value of voluntary help received is not included in the accounts but is described in the trustee's annual report.
- Investment income is included in the accounts when receivable.

Expenditure and Liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. It is probable that the paying out of resources will be required in settlement and the amount of the obligation can be measured reliability

The charity makes grants to individuals and other institutions to further its charitable objectives.

Governance costs of the charity are accurately recorded. These costs include those associated with preparation and examination of accounts, trustee meetings, trusted legal advice and expenditure incurred on the strategic management of the charity.

Fixed Assets

Tangible fixed assets which cost £250 or more and used for more than one year are capitalized. They are valued at purchase price or a reasonable value on receipt.

Depreciation is calculated on tangible fixed assets using the 'Straight Line Method' at 25% of the cost per year.

2. Analysis of Incoming Resources

| | Unrestricted Funds 2019-20 £ | Restricted Funds 2019-20 £ | Total Funds 2019-20 £ |
|--------------------------------|------------------------------------|----------------------------------|-----------------------------|
| <u>Voluntary Income</u> | | | |
| Charitable Donations | 7,209 | - | 7,209 |
| Donations from Institutions | 505 | 1,050 | 1,555 |
| Gift Aid | 5,707 | - | 5,707 |
| Total Voluntary Income | 13,422 | 1,050 | 14,472 |
| <i>Total</i> | <i>13,422</i> | <i>1,050</i> | <i>14,472</i> |

3. Analysis of Resources Expended

| | Note | Unrestricted Expenses 2019-20 £ | Restricted Expenses 2019-20 £ | Total Expenses 2019-20 £ |
|---|------|---------------------------------------|-------------------------------------|--------------------------------|
| Charitable Activities | | | | |
| <u>Mission & Ministry</u> | | | | |
| Hospitality | | 178 | - | 178 |
| Conferences & Retreats | | 627 | - | 627 |
| Children's Ministry Resources | | 272 | - | 272 |
| Women's Ministry Resources | | 134 | - | 134 |
| Financial Gifts-Giving | 5 | 5,025 | - | 5,025 |
| | | 6,235 | - | 6,235 |
| <u>Management & Administration</u> | | | | |
| Venue Hire | | 1,810 | 750 | 2,560 |
| Administration Expenses | | 568 | - | 568 |
| Travel Expenses | 4 | 818 | - | 818 |
| Equipment | | 263 | - | 263 |
| Equipment Depreciation | 6 | 318 | - | 318 |
| | | 3,777 | 750 | 4,526 |
| <i>Total Resources Expended</i> | | <i>10,011</i> | <i>750</i> | <i>10,761</i> |

4. Details of Certain Items of Expenditure

Trustee Expenses

No Trustee was paid for their service as a trustee. The nature of expenses incurred were for: ministry and administrative causes, exclusively and necessary for fulfilling the charity objects.

1 Trustee was paid expenses in the financial year ended 31st July 2020

| | 2019-20 £ |
|-------------------------------|--------------|
| Daniel Arnold | 818 |
| <hr/> | |
| <i>Total Trustee Expenses</i> | <i>818</i> |

5. Financial Grant-Making

| | 2019-20 £ |
|--------------------------|--------------|
| <u>To Individuals</u> | |
| Honorariums | 300 |
| Benevolence and hardship | 1,000 |
| Stipend | 3,725 |
| <hr/> | |
| <i>Total</i> | <i>5,025</i> |

For her capacity as Deaconess, D Arnold was remunerated £3,725 as a stipend for her ministerial role as an office-holder.

6. Fixed Assets

| | 2019-20 £ |
|--|---------------------|
| <u>Administrative & Ministry Equipment</u> | |
| Valuations at 19 th December 2019 | 1,542 |
| Additions | - |
| Disposals | - |
| <i>Total Valuations at 31st July 2020</i> | <i>1,542</i> |
| Value Eliminated on Disposal | - |
| Depreciation for the year | 318 |
| <i>Total Depreciated at 31st July 2020</i> | <i>318</i> |
| <i>Net Book Value</i> | <i>1,224</i> |

7. Movement in Funds

| | Fund Balances Brought Forward £ | Income £ | Expenditure £ | Net Transfers | Fund Balances Carried Forward |
|----------------------------------|---------------------------------------|----------------------|----------------------|-----------------|----------------------------------|
| <u>Restricted Funds</u> | | | | | |
| Rent Fund | - | 1,050 | 750 | - | 300 |
| <u>Unrestricted Funds</u> | | | | | |
| General Fund | 22,780 | 13,422 | 10,011 | - | 26,190 |
| <i>Total Funds</i> | <i>22,780</i> | <i>14,472</i> | <i>10,751</i> | <i>-</i> | <i>26,490</i> |