

Calvary Baptist Church Peterborough

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st December 2022

Courts Accountancy Services Ltd
Investment House
24 Vicarage Road
Winslow
Buckinghamshire
MK18 3BE

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for the Year Ended 31st December 2022

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Calvary Baptist Church Peterborough

Report of the Trustees
for the Year Ended 31st December 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The advancement of the Christian faith in accordance with the basis of faith primarily but not exclusively within Cambridgeshire and the surrounding neighbourhood; and Peterborough city.

Such other charitable purposes as shall, in the opinion of the members of the church in general meeting, further the work of the church.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01189820 (England and Wales)

Registered Charity number

1189820

Registered office

Calvary Baptist Church

200 Welland Road

Dogsthorpe

Peterborough

PE1 3SZ

Trustees

Pastor J Vandenhurk Chairman

B P Hernaman Trustee

R Lankey Trustee

Mr T Prentice Treasurer (resigned 31.3.23)

S Tucker Treasurer

Independent Examiner

Courts Accountancy Services Ltd

Investment House

24 Vicarage Road

Winslow

Buckinghamshire

MK18 3BE

Approved by order of the board of trustees on 31st October 2023 and signed on its behalf by:

Calvary Baptist Church Peterborough

Report of the Trustees
for the Year Ended 31st December 2022

A handwritten signature in black ink, reading "Jonathan D. Vandenhurk". The signature is written in a cursive style with a large initial 'J' and a long, sweeping underline.

Pastor J Vandenhurk - Trustee

Independent Examiner's Report to the Trustees of
Calvary Baptist Church Peterborough

Independent examiner's report to the trustees of Calvary Baptist Church Peterborough ('the Company')
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st December 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Courts Accountancy Services Limited

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31st October 2023

Calvary Baptist Church Peterborough

Statement of Financial Activities
for the Year Ended 31st December 2022

		Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		62,126	-	62,126	41,503
Investment income	2	16	-	16	3
Total		<u>62,142</u>	<u>-</u>	<u>62,142</u>	<u>41,506</u>
EXPENDITURE ON					
Raising funds	3	-	-	-	13,974
Charitable activities					
Direct charity expenditure		41,062	-	41,062	119
Total		<u>41,062</u>	<u>-</u>	<u>41,062</u>	<u>14,093</u>
NET INCOME		21,080	-	21,080	27,413
RECONCILIATION OF FUNDS					
Total funds brought forward		89,575	-	89,575	62,162
TOTAL FUNDS CARRIED FORWARD		<u>110,655</u>	<u>-</u>	<u>110,655</u>	<u>89,575</u>

The notes form part of these financial statements

Calvary Baptist Church Peterborough

Balance Sheet

31st December 2022

	Notes	Unrestricted fund £	Restricted funds £	31.12.22 Total funds £	31.12.21 Total funds £
FIXED ASSETS					
Tangible assets	7	5,538	-	5,538	11,957
CURRENT ASSETS					
Cash at bank		105,987	-	105,987	79,015
CREDITORS					
Amounts falling due within one year	8	(870)	-	(870)	(1,397)
NET CURRENT ASSETS		<u>105,117</u>	<u>-</u>	<u>105,117</u>	<u>77,618</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		110,655	-	110,655	89,575
NET ASSETS		<u>110,655</u>	<u>-</u>	<u>110,655</u>	<u>89,575</u>
FUNDS	9				
Unrestricted funds				110,655	89,575
TOTAL FUNDS				<u>110,655</u>	<u>89,575</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st December 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st December 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 31st October 2023 and were signed on its behalf by:

A handwritten signature in black ink, reading "Jonathan D. Vandenhurk". The signature is written in a cursive style with a large initial 'J' and a stylized 'V'.

J Vandenhurk - Trustee

Notes to the Financial Statements
for the Year Ended 31st December 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Motor vehicles	- 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

2. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Deposit account interest	<u>16</u>	<u>3</u>

3. RAISING FUNDS

	31.12.22	31.12.21
	£	£
Raising donations and legacies		
Support costs	<u>-</u>	<u>11,403</u>

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.12.22	31.12.21
	£	£
Depreciation - owned assets	<u>4,929</u>	<u>3,201</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 nor for the year ended 31st December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st December 2022 nor for the year ended 31st December 2021.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	41,503	-	41,503
Investment income	<u>3</u>	<u>-</u>	<u>3</u>
Total	<u>41,506</u>	<u>-</u>	<u>41,506</u>
EXPENDITURE ON			
Raising funds	13,974	-	13,974
Charitable activities			
Direct charity expenditure	119	-	119

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	<u>14,093</u>	<u>-</u>	<u>14,093</u>
NET INCOME	27,413	-	27,413
RECONCILIATION OF FUNDS			
Total funds brought forward	62,162	-	62,162
TOTAL FUNDS CARRIED FORWARD	<u>89,575</u>	<u>-</u>	<u>89,575</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 1st January 2022	7,641	1,974	7,820	17,435
Disposals	-	(1,974)	-	(1,974)
At 31st December 2022	<u>7,641</u>	<u>-</u>	<u>7,820</u>	<u>15,461</u>
DEPRECIATION				
At 1st January 2022	2,087	484	2,907	5,478
Charge for year	1,971	-	2,958	4,929
Eliminated on disposal	-	(484)	-	(484)
At 31st December 2022	<u>4,058</u>	<u>-</u>	<u>5,865</u>	<u>9,923</u>
NET BOOK VALUE				
At 31st December 2022	<u>3,583</u>	<u>-</u>	<u>1,955</u>	<u>5,538</u>
At 31st December 2021	<u>5,554</u>	<u>1,490</u>	<u>4,913</u>	<u>11,957</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Trade creditors	870	786
Other creditors	-	(1)
Accrued expenses	-	612
	<u>870</u>	<u>1,397</u>

9. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	89,575	21,080	110,655
TOTAL FUNDS	<u>89,575</u>	<u>21,080</u>	<u>110,655</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	62,142	(41,062)	21,080
TOTAL FUNDS	<u>62,142</u>	<u>(41,062)</u>	<u>21,080</u>

Comparatives for movement in funds

	At 1.1.21	Net movement in funds	At 31.12.21
	£	£	£
Unrestricted funds			
General fund	62,162	27,413	89,575
TOTAL FUNDS	<u>62,162</u>	<u>27,413</u>	<u>89,575</u>

Notes to the Financial Statements - continued
for the Year Ended 31st December 2022

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,506	(14,093)	27,413
TOTAL FUNDS	<u>41,506</u>	<u>(14,093)</u>	<u>27,413</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	62,162	48,493	110,655
TOTAL FUNDS	<u>62,162</u>	<u>48,493</u>	<u>110,655</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	103,648	(55,155)	48,493
TOTAL FUNDS	<u>103,648</u>	<u>(55,155)</u>	<u>48,493</u>

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2022.

Calvary Baptist Church Peterborough

Detailed Statement of Financial Activities
for the Year Ended 31st December 2022

	31.12.22 £	31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and offerings	36,778	28,822
Donations	23,907	12,681
Gift aid	1,441	-
	<u>62,126</u>	<u>41,503</u>
Investment income		
Deposit account interest	16	3
Total incoming resources	<u>62,142</u>	<u>41,506</u>
EXPENDITURE		
Support costs		
Management		
Administration	2,690	1,088
Ministries	10,534	2,819
Support	6,100	3,680
Depreciation of tangible and heritage assets	4,928	3,201
	<u>24,252</u>	<u>10,788</u>
Other		
Premises costs	15,648	2,693
Governance costs		
Accountancy and legal fees	610	612
Software subscription	552	-
	<u>1,162</u>	<u>612</u>
Total resources expended	<u>41,062</u>	<u>14,093</u>
Net income	<u>21,080</u>	<u>27,413</u>

This page does not form part of the statutory financial statements

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Signature 1

Signed by Jason Sykes using authentication code dmtlcDg5dXE/cU5V at IP address 213.129.74.45, on 2023/10/31 16:43:10 Z.

Jason Sykes's e-mail address is: jason.sykes@courtsaccountants.co.uk.

Signature 2

Signed by Jonathan VandenHurk using authentication code TyQ0P0ZrSk53WTRG at IP address 104.28.40.166, on 2023/10/31 16:56:54 Z.

Jonathan VandenHurk's e-mail address is: jonathan.vandenhurk@calvarybaptistchurch.org.uk.