

CALVARY EVANGELICAL CHURCH BRIGHTON

England & Wales · Charity number 1190059

Details

Other names CALVARY CHURCH

Status Registered

Legal form CIO

Registered 2020-06-23

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

Contact

Address Calvary Evangelical Church
72 Viaduct Road
Brighton
BN1 4ND

Phone 01273682112

Email mail@calvary-brighton.org.uk

Activities

Objects: 3.1.1 THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN BRIGHTON AND HOVE AND THE SURROUNDING NEIGHBOURHOOD; AND 3.1.2 SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME IN ACCORDANCE WITH THE PROVISIONS OF THE CHURCH HANDBOOK

Activities: Calvary Evangelical Church Brighton operates the ministry of a local church, is evangelical and reformed and seeks to advance Biblical Christianity amongst its members and congregation, and by seeking to engage with the local and wider national and international community. It is affiliated to and participates in

the Fellowship of Evangelical Independent Churches and the Sussex Gospel Partnership.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** The General Public/mankind

Geography

- Brighton And Hove

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,494	£64,222	-	-
2023-12-31	£71,476	£81,220	-	-
2022-12-31	£80,659	£80,348	-	-
2021-12-31	£81,853	£76,894	-	-
2020-12-31	£0	£0	-	-

Trustees

Name	Role	Appointed
Rev PHILIP JOHN WELLS BSC	Chair	2020-06-23
Daniel Timothy Chapallaz		2023-06-11
David Harold Wriglesworth		2020-06-23
Dr STEPHEN WILLIAM ELLACOTT PHD		2020-06-23
Jerome Peirson		2023-12-10
Mark Rayfield		2021-11-14
Rosemary Warburton		2021-11-14
Ruth Ndanu Muinde		2020-06-23

CALVARY EVANGELICAL CHURCH BRIGHTON

England & Wales - Charity number 1190059

Accounts

Calvary Evangelical Church Brighton

**Trustees Annual Report and Financial Statements
For the year ended 31 December 2024**

Registered Charity Number: 1190059

Calvary Evangelical Church Brighton
Registered Charity Number: 1190059
Trustees Annual Report for the Year ended 31 December 2024

Administrative information

The Charity, Calvary Evangelical Church Brighton (Church), is situated at 72 Viaduct Road, Preston Circus, Brighton BN1 4ND.

It is an independent evangelical reformed baptist church affiliated to the Fellowship of Independent Evangelical Churches (FIEC) and was founded as the Brighton Railway Mission in 1876.

It was constituted as a Registered Charity under the Constitution made 11 May 2001, as amended on 28 September 2001. The Charity was entered in the Central Register of Charities as Registered Charity Number 1089327 on 14 November 2001.

As of 23rd June 2020, the Church became a Charitable Incorporated Organisation (CIO). The CIO has been set up as a successor charity to the previous Charitable Unincorporated Association (CUA) of the same name, and the assets of that CUA - charity number, 1089327 - were transferred to the CIO on 31st December 2021. The Charity Commission registered the merger of the former CUA with the new CIO and removed the old charity from the Register of Charities on 25th January 2022. Thus, the Church is now operating as a CIO under charity number, 1190059.

The Correspondence address is: The Church Secretary, Calvary Evangelical Church, 72 Viaduct Road, Brighton BN1 4ND

The church trustees are the elders and deacons:

Elders: Philip John Wells (Chair, part-time paid Elder until November 2023), Daniel Chapallaz (Trainee Elder since September 2022, full-time paid Elder since June 2023), Jerome Peirson (Elder since January 2024)

Deacons (in post during the period of this report (year ending 31 December 2023):

- Stephen William Ellacott - re-appointed as a trustee of the CIO in March 2023 (up to three-year term)
- Ruth Ndanu Muinde - re-appointed as a trustee of the CIO in March 2023 (up to three-year term)
- David Wriglesworth - re-appointed as a trustee of the CIO in March 2023 (up to a three-year term)
- Rosemary Warburton - re-appointed as a trustee in November 2024 (up to three-year term)
- Mark Rayfield - re-appointed as a trustee in November 2024 (up to three-year term)

Structure, governance and management

The Trustees who are listed in the previous paragraph administer the church.

New Trustees are appointed by resolution of the members of the church in accordance with Constitution and the Manual of Church practice and Belief and remain in office until resignation or disqualification (Elders), or their (typically) three-year term of office expires (Deacons) in accordance with the Church Manual of Practice

and Belief (paragraph 6.9), at which point they are to be up for re-election by the membership by paper ballot.

The church employs:

- Daniel Chapallaz as full-time Elder (Pastor/Minister of Religion) since June 2023
- David Wriglesworth as Church Administrator since September 2024

All investments held are in accordance with the powers available to the Trustees and in accordance with the statutory requirements.

The Trustees have complied with the duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Bankers

- Barclays Bank plc, South Coast Group of Branches, PO Box 358, Brighton BN1 1SF
- Virgin Money plc, Jubilee House, Gosforth, Newcastle upon Tyne, NE3 4PL

Independent Examiner

- Data Developments (UK) Ltd., First Floor, The Chubb Buildings, Fryer Street, Wolverhampton, WV1 1HT

Objectives and Activities

The Charity's object is: 'The advancement of the Christian religion as taught in the books of the Old and New Testaments.'

In order to achieve its object, the Charity operates the ministry of a local church, is evangelical and reformed and seeks to advance Biblical Christianity amongst its members, congregation and by seeking to serve and engage with the local and wider - national and international - community.

The church continues its main activities (listed below) with a strong emphasis on clear Bible preaching and teaching. By this we aim to see lives transformed by God: giving lives purpose, love and hope through Christ, and strengthening our relationship with God. As the Bible says (Galatians 5:22–23, NIV) *...the fruit of the Spirit is love, joy, peace, forbearance, kindness, goodness, faithfulness, gentleness and self-control.* The church hopes that the outcome will be that its members are salt and light in the community in which we live, work and meet, as we seek to do good to all people.

- Regular morning and evening Sunday Services, Sunday Club on Sunday mornings (Sunday School), mid-week prayer (and bible study) meetings
- The main preaching sermons and talks are made available to the public through our church website (live-streamed, with video link on a Sunday morning via YouTube, for those unable to attend the service in person) and at calvary-brighton.sermon.net
- One-to-ones and Bible studies for enquirers and young believers; informal discipleship Bible studies within the church family; occasional outreach series like *Christianity Explored*, *Hope Explored*, *The 321 Course*
- Men's and Women's events such as monthly breakfasts, group bible studies, bible book readthroughs and devotionals. A group of women from the church attend the Southern Women's Convention in Crowborough annually. This takes place in early June.
- Calvary Café, a new initiative, sought to reach out to the local community and create a welcoming environment for those in the locality, as well as some of those already in attendance at the church, to come into the church to enjoy fellowship and discuss questions about the Christian faith. By the end of the year, there felt to be insufficient uptake for this venture to continue, but it was a positive and bonding experience for those involved.
- The women's craft group also continues to run on a fortnightly basis, welcoming women from the church and the local area.
- A Church Day Away took place, for the third year in a row, at Cuckfield Baptist Church. This Day Away was free for all to attend, though 30 minutes outside Brighton so required car-pooling for those without a vehicle or means to get there.
- The church's annual 'Musical Evening' took place in November 2024 and was well attended by Calvary members, friends and family. A good range of creative contributions were made, with money raised (over £380 on the night) given to befriending charity, *Time to Talk Befriending*. 2 representatives of the charity were present to field questions about the charity's work.
- Another *Meal with a Meaning* was held in March 2024, when John Benton came to share a talk based on his recent book, *God for Sceptics*. This event was run in conjunction with Grace Church Brighton.

The main church meetings are typically open to the general public; invitations are extended to our meetings by means of word of mouth, social media (e.g. the church's Facebook page), posters and distributions of Christian literature to homes and businesses in the surrounding communities. In order to engage with the public, we also have a book table which has been running periodically through 2024 in The Level park and/or in the London Road shopping area. There have also been some more opportunities for people from the church to engage in door-to-door outreach using surveys and flyering (generally alongside visiting missionaries, e.g. from the USA).

The church has supported and hosted local community events and meetings in order to contribute to a better society and promote social cohesion and capital.

There are few available non-commercial 'community' spaces in the immediate area of the church building, so the premises have been used (in some cases free of charge) by groups such as:

- The London Road Area Action Team (of which our Elder Philip Wells is Chair), for community meetings
- Brighton and Hove City Council, for use as the local polling station
- Brighton & Hove City Mission/Brighton Food Bank, e.g. for meetings and for temporary storage of food containers

The church gives prayer, financial and practical support to other organisations and Christian workers in the UK and overseas to advance Biblical Christianity, in keeping with our charitable object.

The church:

- Is affiliated to the Sussex Gospel Partnership, Evangelical Alliance, and the Fellowship of Independent Evangelical Churches
- Encourages other smaller like-minded churches with invitations to come to our Men's and Women's events and to serve in outreach in the locality.

Buildings

The buildings and freehold were purchased from the Railway Mission in September 2014 (with an overage agreement). The Church's managing trustees had appointed *FIEC Limited* as holding trustees for the property. During 2021, the process of transferring full ownership to the CIO was completed at the end of 2021.

The Brighton & Hove City Mission (BHCM) previously used the Upper Hall area for their Head Office Base and the Brighton Food Bank under a 10-year arrangement by which the refurbishment of that area had been undertaken in lieu of rent for a ten-year period. During 2016 that came to an end and a lower than fully commercial rent is paid under a 'tenancy at will' agreement. This figure includes an allowance for BHCM use of Utilities. The figure is reviewed annually by the Trustees and any revision agreed with BHCM with application of change effective from 6 May of a given year. BHCM has actively been looking for new premises due to expansion of their food bank service. They located some possible premises to move to, however steps forward slowed following the poor health of the Director of BHCM, Mike Jordaine, who died of oesophageal cancer in February 2023. Lloyd Cummins has since taken over as Head of Mission at BHCM. The church is in regular contact with BHCM regarding their needs and plans, as well as regarding day-to-day building repairs.

Achievements and performance

Church membership and attendance.

There are 40 members of the church as of 31 December 2024.

- A steady flow of visitors attended our services throughout the year - some while on holiday or while studying, others from the local area or other parts of Brighton and Hove. The church has seen a steady increase in attendance on Sunday mornings - averaging 65-70 on a Sunday morning of all ages. In spite of some departures from membership due to death or moving away from the locality mainly, a number of people have been moving towards becoming members - the Elders run (group) membership classes periodically for interested parties who are known to the church and keen to commit to the church family.
- To ensure the housebound or those with care responsibilities can still engage in church fellowship and worship, online options have been made available: e.g. live streaming, hymn lyrics on overhead slides (rather than use of hymn books), Zoom link for prayer meetings for those who can't attend in person.

- Efforts have been made by those who are able to include and reach out to older members, the infirm (housebound, those in care homes, the hospitalised), the less digitally adept, and those whose care responsibilities make regular attendance of main meetings challenging or impossible. This improved accessibility has been endeavoured via online options where possible (e.g. Zoom links as above), home visits, and the offering of lifts to/from church meetings where needed.

Review of the year

The church has continued to be encouraged and strengthened by the appointment of full-time Elder, Daniel Chapallaz, who was voted into the full-time paid role in June 2023 after working as a Trainee Elder under the generous mentorship of Philip Wells since September 2022. In November 2023, Philip stepped back from the paid eldership role he has held since 1989. The church endeavoured to show their appreciation to him for his faithful service over many decades and has been very thankful that he was willing to remain on the eldership team in a voluntary (part-time) capacity.

Aware of the need to continue to grow the eldership, the church prayed for and discussed other possible elder candidates throughout 2023, with Jerome Peirson being voted into the eldership team in January 2024. With the growing church, a strong eldership team remains an ongoing prayer.

“Share and Prayer” groups have continued through 2024; with 3 groups operating in local homes on a monthly basis, plus one online midweek for those who are housebound: 2 of these were held in Brighton homes, 1 held in a Hove home. These groups are held on a weekly basis during the 6 weeks of summer holidays to create further opportunities for deepening bonds. This is also practical due to numbers away in and around August.

Prayer and financial support for missionary work at home and overseas continues. We have supported Christian work and workers from the General Fund. We maintain contact with some churches in Sri Lanka - our Elder Philip maintains some contact with pastors there to deepen long-standing relationships with church leaders and ensure that our financial support continues to be used wisely and in accordance with our Charitable object. The Trustees review mission giving annually.

The Church website was maintained and revamped by the Church Assistant in 2022. Her departure from post in May 2022 left a sizable gap in administrative workforce in the church, so her tasks, where possible, were distributed between other church members, with the steady realisation for the need to employ a new Church Administrator. The church’s YouTube channel and Zoom Charity Account have remained a part of church life since 2020 for a few practical purposes: that of livestreaming on Sunday morning, hosting online or hybrid meetings like Sunday morning prayer time, Wednesday evening meetings, midweek online prayer (daytime), and Admin meetings. Otherwise, every effort is made (and encouraged) for the church to gather in person. A number of visitors have made contact with the church over recent years as a result of seeing information on our website or YouTube page. Some of those individuals and families are still in attendance. People from around the world have listened to the church’s teaching available in recorded sermons and talks hosted by sermon.net.

Our prayers for a new Administrator were answered in 2024, after some months of advertising the post. David Wriglesworth was the successful candidate and started in post from September 2024, which has already proven a great help to the church.

Elder, Philip Wells, continues to be actively involved in the London Road Area Local Action Team (LAT) and local residents and trade associations - which met monthly either online or in person throughout 2024.

The church has continued to pray for and keep close links with three other small East Brighton churches, resuming some joint meetings and outreach ventures. Links between these churches have remained vital for mutual encouragement and practical support. Furthermore, Elders of these churches spend time talking and praying together and sharing resources when there is need.

Financial Review

On finance Ray W has completed 2023 accounts in time for external examination & submission to the charity commission by 31 October. He also has been responsible for counting & banking cash received. David Wriglesworth has managed the bank account, paid bills, and organised the paperwork. We have used Stewardship Service Payroll Bureau for PAYE administration. After many long years of service it is time for Ray to withdraw from helping with finance as soon as this is practical.

Mission giving up to end Dec 2024 was £6186: (Railway Mission £200, Pilgrim Friends £200, Sussex Gospel Partnership £500, FIEC £1536, Victor & Judith (Turkey) £2500, Tear Fund £500, Good News for everyone £100, Matt Brinkley (LCM) £500, One Truth Project (explaining gospel to Islamists) £150. In addition John Woods £400 & UCCF relay worker Ashley £500 was reported in 2023 but in fact cleared at the bank in early 2024

We ended 2024 approx £272 better off than we started. We are behind on claiming gift aid back from HMRC & will catch up on this during 2025.

Reserves policy

It is the trustees' policy to seek to maintain a balance of unrestricted funds as a contingency reserve to cover emergency situations and address fluctuations in the flow of income that may arise from time to time. It is policy to invest some funds in a deposit account, although interest rates have fallen.

Risks

We continue to review and minimise possible risks to the charity. Insurance cover is kept under review and increased where necessary; it includes trustees indemnity cover. Careful financial management of general income and expenditure keeps normal general (designated) funds in a position to maintain a reserve. Overseas support is only given where the recipients are known and give reports to us of their Christian work, or to well established organisations. Amounts are acknowledged/receipted and used in accordance with our charitable object.

Employment – pensions and payroll

As the options for micro-employers were limited, we registered with NEST as pension provider under the pensions legislation; the new scheme was operated from 1 November 2016. We have complied with the NMW/NLW legislation. In August 2017 we outsourced the payroll to Stewardship Services Payroll Bureau.

Constitution

The church membership voted to make a change to the Constitution in October 2023, which allowed for members present online (by video link), rather than in person, for any given form of church Members' Meeting, to be permitted to vote on matters pertaining to the church and have those votes counted as equal to those of members present in the church building. It was, however, agreed that all members would make every effort to gather in person, if at all possible. It was a unanimous vote, with one abstention.

However, the actioning of that constitutional change didn't in the end take place in 2023 due to a technical oversight and delay (Secretary didn't manage to upload the relevant information and paperwork onto the Charity Commission profile within the 14-day deadline). Thus, this was voted on again in March 2024, with the same quorate votes in favour of the change; the paperwork was uploaded within the 14-day deadline, so this constitutional amendment was passed.

Policies

Our Safeguarding Policy has been reviewed and approved by the Trustees and shared with the members, but this is a live document in that, while it is operational and a great deal of work has gone into reviewing it, it was thought wise by the Safeguarding Officer and Trustees to add a "vulnerable adults" section, the contents of which is still being reviewed.

All disclosures are handled by Christian charity, thirtyone:eight, previously known as the Churches' Child Protection Advisory Service (CCPAS). A Safeguarding training event took place in April 2024, for all those working with children in the church. The church has both a Safeguarding Officer, Julia Daniels, and Deputy Safeguarding Office, Jerome Peirson.

6 church members completed an in-person First Aid training course in March 2023, achieving certification in Emergency (child and adult) First Aid. A few of those with Food Hygiene certificates also offered another in-house food hygiene course, in March 2024, to all church members and attendees involved in hospitality.

Our Health and Safety policy and documentation has been completed, until the next review. In early 2022 the following were updated: training of church fire marshals, Gas Safety Certificate, PAT testing of church appliances by an external agency, and completion of an Electrical Installation Condition Report (EICR).

Approved by the trustees of Calvary Evangelical Church Brighton and signed by

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Ruth Muinde (Trustee—Church Secretary)

Date

Independent Examiner's report to the trustees/members of Calvary Evangelical Church Brighton

Registered charity number: 1190059

I report on the accounts for the year ended 31st December 2024 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility

- to examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement


My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in any material respect:

- accounting records were not kept in accordance with section 130 of the Charities Act or
- the accounts do not accord with the accounting records
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I 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: 
Mrs Sue Schulz

Date: 28 October 2025

Data Developments (UK) Ltd
First Floor, The Chubb Buildings, Fryer Street, Wolverhampton, WV1 1HT

Calvary Evangelical Church Brighton
Financial Statement for the year ended 31 December 2024

Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	6,071	-	-	-	6,071	5,764
Gift Aid Donations	31,624	-	-	-	31,624	29,077
Hall lettings and Hire	10,250	-	-	-	10,250	9,950
Income Tax Recovered	1,856	-	-	-	1,856	14,520
Gifts through Stewardship Services and CAF	12,176	-	-	-	12,176	10,579
Legacies	-	-	-	-	-	-
Sundry Income	143	-	-	-	143	-
Hall lettings and hire	-	-	-	-	-	-
GASDS Donations	347	-	-	-	347	769
Income from charitable activities	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Investments	2,027	-	-	-	2,027	816
Other income	-	-	-	-	-	-
Total income	64,494	-	-	-	64,494	71,476
Expenditure on:						
Raising funds	-	-	-	-	-	-
Expenditure on charitable activities	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-
Accounts Examination	426	-	-	-	426	948
Professional/legal fees	330	-	-	-	330	-
Pastoral Expenses	-	-	-	-	-	-
Pastor/elder's remuneration and NIC	16,765	-	-	-	16,765	36,157
Associate and Support Workers and NIC/ Inc Tax	3,624	-	-	-	3,624	-
Visiting Preachers and Speakers	404	-	-	-	404	316
Church worker Accommodation	14,400	-	-	-	14,400	8,400
Payroll fees	596	-	-	-	596	643
Outreach Expenses	-	-	-	-	-	-
Children's and Youth Work	1,005	-	-	-	1,005	516
Parent and Toddler Group	-	-	-	-	-	-
Other Outreach and Evangelism Expenses	1,877	-	-	-	1,877	1,261
Establishment Expenses	-	-	-	-	-	-
Refurbishment /building	1,804	-	-	-	1,804	8,008
Gas, electricity and water	7,266	-	-	-	7,266	7,371
Repairs, maintenance, cleaning, household	1,133	-	-	-	1,133	1,302
Office Equipment	898	-	-	-	898	30
Insurances	3,266	-	-	-	3,266	2,963
Secretarial and General expenses	-	-	-	-	-	-
Printing, Stationery, and copying	87	-	-	-	87	61
Postage	-	-	-	-	-	8
Bank Charges	-	-	-	-	-	21
Music and other licences	988	-	-	-	988	786
Training costs and expenses	567	-	-	-	567	998
Other expenses	2,353	-	-	-	2,353	1,940
Church Phone and Broadband	792	-	-	-	792	792
Support Payments	-	-	-	-	-	-
Baldaeus Theological College	-	-	-	-	-	-
Mission and Missionary Support	2,500	-	-	-	2,500	4,000
Other charities	3,142	-	-	-	3,142	4,700
Total expenditure	64,222	-	-	-	64,222	81,221
Net income / (expenditure) resources before transfer	272	-	-	-	272	(9,744)

Transfers				
Gross transfers between funds - in	-	- -	- -	-
Gross transfers between funds - out	-	- -	- -	-
Other recognised gains / losses				
Gains/losses on investment assets	-	- -	- -	-
Gains on revaluation, fixed assets, charity's own use	-	- -	- -	-
Net movement in funds	272	- -	- 272	(9,744)
Reconciliation of funds				
Total funds brought forward	381,236	- 206	- 381,442	391,187
Total funds carried forward	381,509	- 206	- 381,715	381,442
Represented by				
Unrestricted				
General fund	381,509	- -	- 381,509	381,236
Restricted				
Agency collection	-	- -	- -	-
Emily Kinross Memorial Fund	-	- 206	- 206	206

Calvary Evangelical Church Brighton
Financial Statement for the year ended 31 December 2024

Balance Sheet

	As at 31/12/2024	As at 31/12/2023
Fixed assets		
Tangible Assets	163,313	163,313
	163,313	163,313
Current assets		
Cash At Bank And In Hand	218,402	218,130
	218,402	218,130
Liabilities	-	-
Net current assets less current liabilities	218,402	218,130
Total assets less current liabilities	381,715	381,442
Liabilities	-	-
Total net assets less liabilities	381,715	381,442
Represented by		
Unrestricted		
Unrestricted - General Funds	381,509	381,236
Designated		
Restricted		
Restricted - Emily Kinross Memorial Fund	206	206
Fund Totals	381,715	381,442

Approved by the trustees of Calvary Evangelical Church Brighton and signed by

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Ruth Muinde (Trustee—Church Secretary)

Date

Calvary Evangelical Church Brighton
Financial Statement for the year ended 31 December 2024

Statement of Assets and Liabilities – 2024

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed Asset - Tangible Assets						
FA01: Freehold land & Church Buildings 72 Viad	163,313	-	-	-	163,313	163,313
Total	163,313	-	-	-	163,313	163,313
Current Asset - Cash At Bank And In Hand						
1501: Current account	70,854	-	206	-	71,060	72,761
1505: Virgin Money Charity Deposit Account	147,342	-	-	-	147,342	145,368
Total	218,196	-	206	-	218,402	218,130
Net total assets	381,509	-	206	-	381,715	381,442

Statement of Assets and Liabilities – 2023

Class and nominal code	General	Designated	Restricted	Endowment	Total	Last year
Fixed Asset - Tangible Assets						
FA01: Freehold land & Church Buildings 72 Viad	163,313	-	-	-	163,313	163,313
Total	163,313	-	-	-	163,313	163,313
Current Asset - Cash At Bank And In Hand						
1501: Current account	72,555	-	206	-	72,761	83,322
1505: Virgin Money Charity Deposit Account	145,368	-	-	-	145,368	144,552
Total	217,924	-	206	-	218,130	227,874
Net total assets	381,236	-	206	-	381,442	391,187

Calvary Evangelical Church Brighton
Financial Statement for the year ended 31 December 2024

Fund movement summary – 2024

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
General							
Unrestricted	381,236	64,494	64,222	-	-	-	381,509
Sub-totals	381,236	64,494	64,222	-	-	-	381,509
Emily							
Restricted	206	-	-	-	-	-	206
Sub-totals	206	-	-	-	-	-	206
Totals	381,442	64,494	64,222	-	-	-	381,715

Fund movement summary – 2023

Fund	Opening	Incoming	Outgoing	Transfers	Gains/Losses	Journals	Closing
General							
Unrestricted	390,881	71,476	81,121	-	-	-	381,236
Sub-totals	390,881	71,476	81,121	-	-	-	381,236
Emily							
Restricted	306	-	100	-	-	-	206
Sub-totals	306	-	100	-	-	-	206
Totals	391,187	71,476	81,221	-	-	-	381,442

Calvary Evangelical Church Brighton Financial Statement for the year ended 31 December 2024

Analysis of income and expenditure

					Total	
	Unrestricted	Designated	Restricted	Endowment	This year	Last year
INCOME AND ENDOWMENTS FROM:						
Donations and legacies						
1101 - Gift aid giving	31,624	-	-	-	31,624	29,077
1108 - Hall letting and hire	10,250	-	-	-	10,250	9,950
1104 - Income tax recovered	1,856	-	-	-	1,856	14,520
1102 - Stewardship Services and CAF giving	12,176	-	-	-	12,176	10,579
1107 - Sundry income	143	-	-	-	143	-
1110 - GASDS Donations	347	-	-	-	347	769
1103 - Other Gifts and Donations	5,401	-	-	-	5,401	5,054
1106 - Sunday Offerings	670	-	-	-	670	710
Donations and legacies Totals	62,467	-	-	-	62,467	70,660
Investments						
1109 - Bank interest	2,027	-	-	-	2,027	816
Investments Totals	2,027	-	-	-	2,027	816
Income and endowments Grand totals	64,494	-	-	-	64,494	71,476
EXPENDITURE ON:						
Other expenditure						
1316 - Independent Examination fees	426	-	-	-	426	948
1330 - Professional/legal fees	330	-	-	-	330	-
Other expenditure Totals	756	-	-	-	756	948
Pastoral Expenses						
1301 - Pastor/Elder Salary/NEST member contribu	16,463	-	-	-	16,463	35,409
1328 - NEST (Pastor/Elder) Church Contributions	303	-	-	-	303	748
1305 - Support Workers Salary/NEST contbns	3,624	-	-	-	3,624	-
1306 - Visiting Preachers and Speakers	404	-	-	-	404	316
1329 - Church worker accommodation	14,400	-	-	-	14,400	8,400
1338 - Payroll fees	596	-	-	-	596	643
Pastoral Expenses Totals	35,790	-	-	-	35,790	45,516
Outreach Expenses						
1307 - Childens/Youth Work	1,005	-	-	-	1,005	516
1309 - Outreach and Evangelism	1,877	-	-	-	1,877	1,261
Outreach Expenses Totals	2,882	-	-	-	2,882	1,776
Establishment Expenses						
1310 - Refurbishment/Building	1,804	-	-	-	1,804	8,008
1312 - Gas, Electricity and water	7,266	-	-	-	7,266	7,371
1313 - General maintenance, cleaning, household	1,133	-	-	-	1,133	1,302
1314 - Office and other equipment	898	-	-	-	898	30
1315 - Insurances	3,266	-	-	-	3,266	2,963
Establishment Expenses Totals	14,366	-	-	-	14,366	19,674

Secretarial and General expenses

1317 - Printing stationery copying	87	-	-	-	87	61
1318 - Postage	-	-	-	-	-	8
1319 - Bank charges	-	-	-	-	-	21
1320 - Music and other licences etc	988	-	-	-	988	786
1321 - Training costs and expenses	567	-	-	-	567	998
1322 - Other expenses	2,353	-	-	-	2,353	1,940
1327 - Church Phone & Broadband	792	-	-	-	792	792
Secretarial and General expenses Totals	4,787	-	-	-	4,787	4,606
Support Payments						
1324 - Missionary Support	2,500	-	-	-	2,500	4,000
1325 - Other charities	3,142	-	-	-	3,142	4,700
Support Payments Totals	5,642	-	-	-	5,642	8,700
Expenditure Grand totals	64,222	-	-	-	64,222	81,221

Prior Year Comparative**Statement of Financial Activities for the year ended 31 December 2023**

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total funds	Prior year total funds
Income and endowments from:						
Donations and legacies	5,764	-	-	-	5,764	23,830
Gift Aid Donations	29,077	-	-	-	29,077	28,653
Hall lettings and Hire	9,950	-	-	-	9,950	9,600
Income Tax Recovered	14,520	-	-	-	14,520	(248)
Gifts through Stewardship Services and CAF	10,579	-	-	-	10,579	12,436
Legacies	-	-	-	-	-	5,000
Sundry Income	-	-	-	-	-	-
Hall lettings and hire	-	-	-	-	-	-
GASDS Donations	769	-	-	-	769	1,009
Income from charitable activities	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-
Investments	-	-	-	-	-	-
Investments	816	-	-	-	816	379
Other income	-	-	-	-	-	-
Total income	71,476	-	-	-	71,476	80,659
Expenditure on:						
Raising funds	-	-	-	-	-	-
Expenditure on charitable activities	-	-	-	-	-	-
Other expenditure	-	-	-	-	-	-
Accounts Examination	948	-	-	-	948	-
Professional/legal fees	-	-	-	-	-	1,390
Pastoral Expenses	-	-	-	-	-	-
Pastor/elder's remuneration and NIC	36,157	-	-	-	36,157	24,824
Associate and Support Workers and NIC/ Inc Tax	-	-	-	-	-	21,788
Visiting Preachers and Speakers	316	-	-	-	316	55
Church worker Accommodation	8,400	-	-	-	8,400	-
Payroll fees	643	-	-	-	643	696
Outreach Expenses	-	-	-	-	-	-
Children's and Youth Work	516	-	-	-	516	545
Parent and Toddler Group	-	-	-	-	-	-
Other Outreach and Evangelism Expenses	1,261	-	-	-	1,261	1,737
Establishment Expenses	-	-	-	-	-	-
Refurbishment /building	8,008	-	-	-	8,008	2,119
Gas, electricity and water	7,371	-	-	-	7,371	8,026
Repairs, maintenance, cleaning, household	1,302	-	-	-	1,302	826
Office Equipment	30	-	-	-	30	1,796
Insurances	2,963	-	-	-	2,963	2,634
Secretarial and General expenses	-	-	-	-	-	-
Printing, Stationery, and copying	61	-	-	-	61	45
Postage	8	-	-	-	8	6
Bank Charges	21	-	-	-	21	85
Music and other licences	786	-	-	-	786	751
Training costs and expenses	998	-	-	-	998	1,018
Other expenses	1,940	-	-	-	1,940	1,976

Church Phone and Broadband	792	-	-	-	792	803
Support Payments	-	-	-	-	-	-
Baldaeus Theological College	-	-	-	-	-	-
Mission and Missionary Support	4,000	-	-	-	4,000	5,228
Other charities	4,600	-	100	-	4,700	4,000
Total expenditure	81,121	-	100	-	81,221	80,348
Net income / (expenditure) resources before transfer	(9,644)	-	(100)	-	(9,744)	310
Transfers						
Gross transfers between funds - in	-	-	-	-	-	-
Gross transfers between funds - out	-	-	-	-	-	-
Other recognised gains / losses						
Gains/losses on investment assets	-	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	-
Net movement in funds	(9,644)	-	(100)	-	(9,744)	310
Reconciliation of funds						
Total funds brought forward	390,881	-	306	-	391,187	390,877
Total funds carried forward	381,236	-	206	-	381,442	391,187

CALVARY EVANGELICAL CHURCH BRIGHTON

England & Wales - Charity number 1190059

Accounts

Calvary Evangelical Church Brighton
Registered Charity Number: 1190059

Trustees Annual Report for the Year ended 31 December 2023

Administrative information

The Charity, Calvary Evangelical Church Brighton (Church), is situated at 72 Viaduct Road, Preston Circus, Brighton BN1 4ND.

It is an independent evangelical reformed baptist church affiliated to the Fellowship of Independent Evangelical Churches (FIEC) and was founded as the Brighton Railway Mission in 1876.

It was constituted as a Registered Charity under the Constitution made 11 May 2001, as amended on 28 September 2001. The Charity was entered in the Central Register of Charities as Registered Charity Number 1089327 on 14 November 2001.

As of 23rd June 2020, the Church became a Charitable Incorporated Organisation (CIO). The CIO has been set up as a successor charity to the previous Charitable Unincorporated Association (CUA) of the same name, and the assets of that CUA - charity number, 1089327 - were transferred to the CIO on 31st December 2021. The Charity Commission registered the merger of the former CUA with the new CIO and removed the old charity from the Register of Charities on 25th January 2022. Thus, the Church is now operating as a CIO under charity number, 1190059.

The Correspondence address is: The Church Secretary, Calvary Evangelical Church, 72 Viaduct Road, Brighton BN1 4ND

The church trustees are the elders and deacons:

Elders: Philip John Wells (Chair, part-time paid Elder until November 2023), Daniel Chapallaz (Trainee Elder since September 2022, full-time paid Elder since June 2023), Jerome Peirson (Elder since January 2024)

Deacons in post during the period of this report (year ending 31 December 2023):

- Stephen William Ellacott - re-appointed as a trustee of the CIO in March 2023 (up to three-year term)
- Ruth Ndanu Muinde - re-appointed as a trustee of the CIO in March 2023 (up to three-year term)
- David Wriglesworth - re-appointed as a trustee of the CIO in March 2023 (up to a three-year term)
- Rosemary Warburton - appointed as a trustee in November 2021 (up to three-year term)
- Mark Rayfield - appointed as a trustee in November 2021 (up to three-year term)

Structure, governance and management

The Trustees who are listed in the previous paragraph administer the church.

New Trustees are appointed by resolution of the members of the church in accordance with Constitution and the Manual of Church practice and Belief and remain in office until resignation or disqualification (Elders), or their (typically) three-year term of office expires (Deacons) in accordance with the Church Manual of Practice and Belief (paragraph 6.9), at which point they are to be up for re-election by the membership by paper ballot.

The church employs:

- Philip John Wells as part-time Elder (Pastor/Minister of Religion) until November 2023, when he became an unpaid Elder
- Daniel Chapallaz as full-time Elder (Pastor/Minister of Religion) since June 2023

All investments held are in accordance with the powers available to the Trustees and in accordance with the statutory requirements.

The Trustees have complied with the duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Bankers

- Barclays Bank plc, South Coast Group of Branches, PO Box 358, Brighton BN1 1SF
- Virgin Money plc, Jubilee House, Gosforth, Newcastle upon Tyne, NE3 4PL

Independent Examiner

Stephen Hendy
Data Developments (UK) Ltd
First Floor, The Chubb Buildings, Fryer Street, Wolverhampton, WV1 1HT

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Objectives and Activities

The Charity's object is:

'The advancement of the Christian religion as taught in the books of the Old and New Testaments.'

In order to achieve its object, the Charity operates the ministry of a local church, is evangelical and reformed and seeks to advance Biblical Christianity amongst its members, congregation and by seeking to serve and engage with the local and wider - national and international - community.

The church continues its main activities (listed below) with a strong emphasis on clear Bible preaching and teaching. By this we aim to see lives transformed by God: giving lives purpose, love and hope through Christ, and strengthening our relationship with God. As the Bible says (Galatians 5:22-23, NIV) ...*the fruit of the Spirit is love, joy, peace, forbearance, kindness, goodness, faithfulness, gentleness and self-control*. The church hopes that the outcome will be that its members are salt and light in the community in which we live, work and meet, as we seek to do good to all people.

- Regular morning and evening Sunday Services, Sunday Club on Sunday mornings (Sunday School), mid-week prayer (and bible study) meetings
- The main preaching sermons and talks are made available to the public through our church website (live-streamed with video link on a Sunday morning via YouTube) and at calvary-brighton.sermon.net
- One-to-ones and Bible studies for enquirers and young believers; informal discipleship Bible studies within the church family; occasional outreach series like *Christianity Explored* or *Hope Explored*
- Men's and Women's events such as monthly breakfasts, group bible studies, bible book readthroughs and devotionals (e.g. over email/WhatsApp). A group of women from the church attended the Southern Women's Conference in Crowborough in June 2023 again
- Calvary Café, a new initiative, has sought to reach out to the local community and create a welcoming environment for people to come into the church to enjoy fellowship and ask questions about faith. The women's craft group also continues to run on a fortnightly basis.
- A Church Day Away took place, for the second year in a row, at Cuckfield Baptist Church. This Day Away was free for all to attend, though 30 minutes outside Brighton.
- The 'Musical Evening' resumed in November 2023 and was well attended by Calvary members, friends and family. A good range of creative contributions with money raised given to food poverty charity FareShare (2 representatives of the charity were presented at the event raising money and sharing about their work)
- Another *Meal with a Meaning* was held on June 2023, when Jeremy Marshall came to share about his cancer journey and how his faith in Christ had helped him to persevere over the years; free literature donated by Jeremy was available to all who wanted to take a copy of "Hope in the face of suffering" or "Beyond the Big C".

The main church meetings are typically open to the general public; invitations are extended to our meetings by means of word of mouth, social media (e.g. the church's Facebook page), posters and distributions of Christian literature to homes and businesses in the surrounding communities. In order to engage with the public, we also have a book table which ran sporadically through 2023 in the London Road shopping area, and at times on The Level, plus opportunities for people from the church to engage in door-to-door outreach using surveys and flyering (alongside visiting missionaries, e.g. from the USA).

The church has supported and hosted local community events and meetings in order to contribute to a better society and promote social cohesion and capital.

There are few available non-commercial 'community' spaces in the immediate area of the church building and so the premises have been used (in some cases free of charge) by groups such as:

- The London Road Area Action Team (of which our Elder Philip Wells is Chair), for community meetings
- The City Council, for use as the local polling station
- Brighton & Hove City Mission/Brighton Food Bank, e.g. for meetings and for temporary storage of food containers

The church gives prayer, financial and practical support to other organisations and Christian workers in the UK and overseas to advance Biblical Christianity, in keeping with our charitable object.

The church:

- Is affiliated to the Sussex Gospel Partnership and the Fellowship of Independent Evangelical Churches
- Encourages other smaller like-minded churches with invitations to come to our Men's and Women's events and to serve in outreach in the locality.

Buildings

The buildings and freehold were purchased from the Railway Mission in September 2014 (with an overage agreement). The Church's managing trustees had appointed *FIEC Limited* as holding trustees for the property. During 2021, the process of transferring full ownership to the CIO was completed at the end of 2021.

The Brighton & Hove City Mission previously used the Upper Hall area for their Head Office Base and the Brighton Food Bank under a 10-year arrangement by which the refurbishment of that area had been undertaken in lieu of rent for a ten-year period. During 2016 that came to an end and a lower than fully commercial rent is paid under a 'tenancy at will' agreement. This figure includes an allowance for BHCM use of Utilities. The figure is reviewed annually by the Trustees and any revision agreed with BHCM with application of change effective from 6 May of a given year. BHCM has actively been looking for new premises due to expansion of their food bank service. They located some possible premises to move to, however steps forward slowed following the poor health of the Director of BHCM, Mike Jordaine, who died of oesophageal cancer in February 2023. The church is in regular contact with BHCM regarding their needs and plans, as well as regarding day-to-day building repairs.

Achievements and performance

Church membership and attendance.

There are 38 members of the church as of 31 December 2023.

- There was a small but steady flow of visitors attending our services throughout the year - some from the local area or other parts of Brighton and Hove. The church has seen a steady increase in attendance since government lifted COVID measures, averaging 60 (including children) on a Sunday Morning. There are also a number of people moving towards becoming members (the Elders run membership classes for interested parties who are known to the church and keen to commit to the church family).
- Some of the creative solutions to maintaining fellowship during lockdowns have continued into 2023, for practical ease and to ensure the housebound can still engage in fellowship and worship: e.g. live streaming, hymn lyrics on overhead slides (rather than use of hymn books), Zoom link for prayer meetings for those who can't attend in person.
- Efforts have been made to include and reach out older members, the infirm (housebound, those in care homes, hospitalised), the less digitally adept, and those whose care responsibilities make regular attendance of main meeting challenging or impossible. This has been endeavoured via calls, online options where possible (e.g. Zoom links as above), visits and the offering of lifts to/from church meetings

Review of the year

The church has been encouraged and strengthened by the appointment of full-time Elder, Daniel Chapallaz, who was voted into the full-time paid role in June 2023 after working as a Trainee Elder under the generous mentorship of Philip Wells since September 2022. In November 2023, Philip stepped back from the paid eldership role he has held since 1989! The church endeavoured to show their appreciation to him for his faithful service over many decades and were appreciative that he was willing to remain on the eldership team in a voluntary (part-time) capacity at least until Easter 2024.

Aware of the need to continue to grow the eldership, the church prayed for and discussed other possible elder candidates throughout 2023, with Jerome Peirson being voted into the eldership team in January 2024.

Following on from some online "Share and Prayer" groups during lockdown, 2021, 4 groups continued to operate on the first Wednesday of each month in 2023; 2 held in Brighton homes, 1 held in a Hove home and 1 group meeting online/hybrid. This was reviewed to consider the pros and cons of the format, with the "hybrid" format - trying to combine online and in person - not working well, while the home groups were fairly well attended.

Prayer and financial support for missionary work at home and overseas continues. We have supported Christian work and workers from General Fund normal income. We maintain contact with some churches in Sri Lanka, with our Elder Philip maintaining contact with pastors there to deepen long-standing relationships with church leaders there to ensure that our financial support continues to be used wisely and in accordance with our Charitable object. The Trustees review mission giving annually.

The Church website was maintained and revamped by the Church Assistant in 2022. Her departure from the

post in May 2022 left a sizable gap in administrative workforce in the church, so her tasks, where possible, were distributed between other church members. A YouTube channel and Zoom Charity Account were created in March/April 2020 in response to the shift to online worship during lockdown, which have, to some extent, remained a part of church life in 2023: for livestreaming on Sunday morning, hosting online or hybrid meetings like Sunday morning prayer, Wednesday evening meetings and Admin meetings. A number of visitors made contact with the church as a result of seeing information on our website or YouTube page. Some of those individuals and family are still in attendance. People from around the world have listened to the teaching available in recorded sermons and talks hosted by sermon.net.

Our Elder, Philip, continues to be actively involved in the London Road Area Local Action Team and local residents and trade associations - which met monthly either online or in person through 2023.

The church has continued to pray for and keep close links with three other small East Brighton churches, resuming some joint meetings and outreach ventures. Links between these churches have remained vital for mutual encouragement and practical support. Furthermore, Elders of these churches spend time talking and praying together and sharing resources when there is need.

Financial Review

David Wriglesworth – Treasurer

Ray Wingate has again been doing 2023 data inputs (complete to end October) and continues to manage cash and banking. I continue to manage the bank account, pay bills, and organise the paperwork. We continue to source out PAYE administration to Stewardship Service Payroll Bureau.

Mission giving up to end December 2023: Railway Mission - £1250, Pilgrim Friends - £1250, Sussex Gospel Partnership - £500, FIEC - £1500, Victor & Judith (Turkey) - £3500, Tear Fund - £500, Good News for everyone - £100, Grace & Truth Church Mannar (Sri Lanka) - £500, Joelle Kenny (OMF) £500, Matt Brinkley (LCM) - £200, John Woods - £412, Ashley (UCCF) - £500.

We ended 2023 approximately £10K worse off as the attached accounts show

Reserves policy

It is the trustees' policy to seek to maintain a balance of unrestricted funds as a contingency reserve to cover emergency situations and address fluctuations in the flow of income that may arise from time to time.

It is policy to invest some funds in a deposit account, although interest rates have fallen.

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Risks

We continue to review and minimise possible risks to the charity. Insurance cover is kept under review and increased where necessary; it includes trustees indemnity cover. Careful financial management of general income and expenditure keeps normal general (designated) funds in a position to maintain a reserve. Overseas support is only given where the recipients are known and give reports to us of their Christian work, or to well established organisations. Amounts are acknowledged/receipted and used in accordance with our charitable object.

Employment – pensions and payroll

As the options for micro-employers were limited, we registered with NEST as pension provider under the pensions legislation; the new scheme was operated from 1 November 2016. We have complied with the NMW/NLW legislation. In August 2017 we outsourced the payroll to Stewardship Services Payroll Bureau.

Constitution

The church membership voted to make a change to the Constitution in October 2023, which allowed for members present online (by video link), rather than in person, for any given form of church Members' Meeting, to be permitted to vote on matters pertaining to the church and have those votes count as equal to those members who are present. It was agreed that all members would make every effort to gather in person, if at all possible. It was unanimous vote, with one abstention. However, the actioning of that constitutional change didn't in the end take place in 2023 due to a technical oversight and delay (Secretary didn't manage to upload the relevant information and paperwork onto the Charity Commission profile within the 14-day deadline). Thus, this was voted on again in March 2024, with the same quorate votes in favour of the change; the paperwork was uploaded within the 14-day deadline so this constitutional amendment has been passed.

Policies

Our Safeguarding Policy has been reviewed and approved by the Trustees and shared with the members, but this is a live document in that, while it is operational and a great deal of work has gone into reviewing it, it was though wise by the Safeguarding Officer and Trustees to add a "vulnerable adults" section, the contents of which is being considered. All disclosures are handled by Christian charity, *thirtyone:eight*, previously known as the Churches' Child Protection Advisory Service (CCPAS). A Safeguarding training event took place in April 2024, for the all those working with children in the church. The church has both a Safeguarding Officer, Julia Daniels, and Deputy Safeguarding Office, Jerome Peirson.

6 church members completed an in-person First Aid training course in March 2023, achieving certification in Emergency (child and adult) First Aid. The church also ran an in-house food hygiene course in February 2023, open to all church members and attendees involved in hospitality.

Our Health and Safety/Admin team worked hard on reviewing the Health and Safety policy and documentation, which has been completed, until the next review. In early 2022 the following were updated: training of church fire marshals, Gas Safety Certificate, PAT testing of church appliances by an external agency, and completion of an Electrical Installation Condition Report (EICR).

Approved by the trustees of Calvary Evangelical Church Brighton on 12th September 2024 and signed by Ruth Muinde (Trustee—Church Secretary)

**Ruth Muinde Church
Secretary**

2024

**Financial statements for the year ended 31st December 2023 for
Calvary Evangelical Church Brighton
Registered Charity Number: 1190059**

Independent Examiner's report

Accounts for the year ended 31st December 2023

Respective responsibilities of the Trustees and the examiner

The charity's trustees are responsible for the preparation of the accounts and they consider that an audit is not required for the year under section 144(2) of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to:

Examine the accounts under section 145 of the Charities Act to follow the procedures laid down in the general directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and to state whether particular matters have come to my attention.

Basis of the Independent Examiner's statement

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required for an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no material matter has come to my attention which gives me cause to believe that in, any material respect:

Accounting records were not kept in accordance with section 130 of the Charities Act, or the accounts do not accord with the accounting records
I 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.

Date: 24th October 2024

Signed:



Stephen Hendy

Statement of Financial Activities

	Unrestricted funds	Designated funds	Restricted funds	Endowment funds	Total fund	Prior year total funds
Income and endowments from:						
Donations and legacies	6,533	—	—	—	6,533	24,838
Gift Aid Donations	29,077	—	—	—	29,077	28,652
Hall lettings and Hire	9,950	—	—	—	9,950	9,600
Income Tax Recovered	14,520	—	—	—	14,520	(247)
Gifts through Stewardship	10,579	—	—	—	10,579	12,436
Services and CAF						
Legacies	—	—	—	—	—	5,000
Sundry Income	—	—	—	—	—	—
Investments	816	—	—	—	816	378
Total income	71,476	—	—	—	71,476	80,658
Expenditure on:						
Other expenditure						
Accounts Examination	948	—	—	—	948	—
Professional/legal fees	—	—	—	—	—	1,390
Pastoral Expenses						
Pastor/elder's remuneration and NIC	36,157	—	—	—	36,157	24,823
Associate and Support Workers and NIC/ Inc Tax	—	—	—	—	—	21,787
Visiting Preachers and Speakers	316	—	—	—	316	55
Church worker Accommodation	8,400	—	—	—	8,400	—
Payroll fees	643	—	—	—	643	696
Outreach Expenses						
Children's and Youth Work	515	—	—	—	515	545
Parent and Toddler Group	—	—	—	—	—	—
Other Outreach and Evangelism	1,260	—	—	—	1,260	1,737
Expenses						
Establishment Expenses						
Refurbishment /building	8,007	—	—	—	8,007	2,118
Gas, electricity and water	7,370	—	—	—	7,370	8,025
Repairs, maintenance, cleaning, household	1,302	—	—	—	1,302	826
Office Equipment	30	—	—	—	30	1,796
Insurances	2,963	—	—	—	2,963	2,634
Secretarial and General expenses						
Printing, Stationery, and copying	61	—	—	—	61	44
Postage	7	—	—	—	7	6
Bank Charges	21	—	—	—	21	84
Music and other licences	785	—	—	—	785	750
Training costs and expenses	998	—	—	—	998	1,017
Other expenses	1,940	—	—	—	1,940	1,976

Church Phone and Broadband Support Payments	792	—	—	—	792	803
Baldaeus Theological College Mission and Missionary Support	4,000	—	—	—	4,000	5,228
Other charities	4,600	—	100	—	4,700	4,000
Total expenditure	81,120	—	100	—	81,220	80,348
Gains / losses on investment assets	—	—	—	—	—	—
Net income / (expenditure) resources before transfer	(9,644)	—	(100)	—	(9,744)	310
Transfers						
Gross transfers between funds - in	—	—	—	—	—	—
Gross transfers between funds - out	—	—	—	—	—	—
Other recognised gains / losses						
Gains on revaluation, fixed assets, charity's own use	—	—	—	—	—	—
Net movement in funds	(9,644)	—	(100)	—	(9,744)	310
Total funds brought forward	390,880	—	306	—	391,186	390,876
Total funds carried forward	381,236	—	206	—	381,442	391,186
Represented by						
Unrestricted						
General fund	381,236	—	—	—	381,236	390,880
Restricted						
Emily Kinross Memorial Fund	—	—	206	—	206	306

Balance sheet

	Total funds	Prior year funds
Fixed assets		
Tangible assets	163,312	163,312
	163,312	163,312
Current assets		
Cash at bank and in hand	218,129	227,874
	218,129	227,874
Net current assets less current liabilities	218,129	227,874
Total assets less current liabilities	381,442	391,186
Total net assets less liabilities	381,442	391,186
Represented by		
Unrestricted		
General fund	381,236	390,880
Restricted		
Emily Kinross Memorial Fund	206	306
Funds of the church	381,442	391,186

Statement of assets and liabilities

	This year	Last year
Tangible assets		
Freehold land & Church Buildings 72 Viad		
General fund (Unrestricted) -	163,312	163,312
	163,312	163,312
Total for Tangible assets	163,312	163,312
Cash at bank and in hand		
Current account		
General fund (Unrestricted) -	72,555	83,322
Emily Kinross Memorial Fund (Restricted) -	206	—
	72,761	83,322
Virgin Money Charity Deposit Account		
General fund (Unrestricted) -	145,368	144,245
Emily Kinross Memorial Fund (Restricted) -	—	306
Total for Cash at bank and in hand	218,129	227,874
Grand total	381,442	391,186

Fund movement by type

	Opening	Incoming	Outgoing	Transfers	Gains/losses	Closing
General - General fund						
Unrestricted	390,880	71,476	81,120	—	—	381,236
Sub-total for General	390,880	71,476	81,120	—	—	381,236
Emily - Emily Kinross Memori						
Restricted	306	—	100	—	—	206
Sub-total for Emily	306	—	100	—	—	206
Grand total	391,186	71,476	81,220	—	—	381,442

Analysis of income and expenditure

year	Unrestricted Last year	Designated	Restricted	Endowment	Total This
INCOME AND ENDOWMENTS					
Donations and legacies					
1103 - Other Gifts/Donations	5,054	—	—	—	5,054
1106 - Sunday Offerings	710	—	—	—	710
1110 - GASDS Donations	769	—	—	—	769
Total	6,533	—	—	—	6,533
Donations and legacies - Gift Aid Donations					
1101 - Gift aid giving	29,077	—	—	—	29,077
Total	29,077	—	—	—	29,077
Donations and legacies - Hall lettings and Hire					
1108 - Hall letting and hire	9,950	—	—	—	9,950
Total	9,950	—	—	—	9,950
Donations and legacies - Income Tax Recovered					
1104 - Income tax recovered	14,520	—	—	—	14,520
Total	14,520	—	—	—	(247)
Donations and legacies - Gifts through Stewardship Services and CAF					
1102 - Stewardship Services and CAF giving	10,579	—	—	—	10,579
Total	10,579	—	—	—	12,436
Donations and legacies - Legacies					
1105 - Legacies	—	—	—	—	5,000
Total	—	—	—	—	5,000
Donations and legacies - Sundry Income					
1107 - Sundry income	—	—	—	—	—
Total	—	—	—	—	—

Investments

1109 - Bank interest	816	—	—	—	816	378
Total	816	—	—	—	816	378
INCOME TOTAL	71,476	—	—	—	71,476	80,658

EXPENDITURE**Other expenditure - Accounts Examination**

1316 - Independent Examination fees	948	—	—	—	948	—
Total	948	—	—	—	948	—

Other expenditure - Professional/legal fees

1330 - Professional/legal fees	—	—	—	—	—	1,390
Total	—	—	—	—	—	1,390

Pastoral Expenses - Pastor/elder's remuneration and NIC

1301 - Pastor/Elder Salary/NEST member contribu	35,409	—	—	—	35,409	24,222
1302 - Pastor/Elder NIC	—	—	—	—	—	—
1303 - Church/Employer Pastor/Elder NIC	—	—	—	—	—	220
1328 - NEST (Pastor/Elder) Church Contributions	748	—	—	—	748	380
Total	36,157	—	—	—	36,157	24,823

Pastoral Expenses - Associate and Support Workers and NIC/ Inc Tax

1305 - Support Workers Salary/NEST contbns	—	—	—	—	—	20,591
1331 - Support Workers NIC(Employee)	—	—	—	—	—	—
1332 - Support Workers NIC Church)	—	—	—	—	—	692
1333 - Inc Tax (Associate/support workers)	—	—	—	—	—	—
1335 - NEST Support Wrkr Church Contributions	—	—	—	—	—	504
Total	—	—	—	—	—	21,787

Pastoral Expenses - Visiting Preachers and Speakers

1306 - Visiting Preachers and Speakers	316	—	—	—	316	55
Total	316	—	—	—	316	55

Pastoral Expenses - Church worker Accommodation

1329 - Church worker accommodation	8,400	—	—	—	8,400	—
Total	8,400	—	—	—	8,400	—

Pastoral Expenses - Payroll fees

1338 - Payroll fees	643	—	—	—	643	696
Total	643	—	—	—	643	696

Outreach Expenses - Children's and Youth Work

1307 - Childens/Youth Work	515	—	—	—	515	545
Total	515	—	—	—	515	545

Outreach Expenses - Parent and Toddler Group

1308 - P and T Group	—	—	—	—	—	—
Total	—	—	—	—	—	—

Outreach Expenses - Other Outreach and Evangelism Expenses

1309 - Outreach and Evangelism	1,260	—	—	—	1,260	1,737
Total	1,260	—	—	—	1,260	1,737

Establishment Expenses - Refurbishment /building

1310 - Refurbishment/Building	8,007	—	—	—	8,007	2,118
Total	8,007	—	—	—	8,007	2,118

Establishment Expenses - Gas, electricity and water

1312 - Gas, Electricity and water	7,370	—	—	—	7,370	8,025
Total	7,370	—	—	—	7,370	8,025

Establishment Expenses - Repairs, maintenance, cleaning, household

1313 - General maintenance, cleaning, household	1,302	—	—	—	1,302	826
Total	1,302	—	—	—	1,302	826

Establishment Expenses - Office Equipment

1314 - Office and other equipment	30	—	—	—	30	1,796
Total	30	—	—	—	30	1,796

Establishment Expenses - Insurances

1315 - Insurances	2,963	—	—	—	2,963	2,634
Total	2,963	—	—	—	2,963	2,634

Secretarial and General expenses - Printing, Stationery, and copying

1317 - Printing stationery copying	61	—	—	—	61	44
Total	61	—	—	—	61	44

Secretarial and General expenses - Postage

1318 - Postage	7	—	—	—	7	6
Total	7	—	—	—	7	6

Secretarial and General expenses - Bank Charges

1319 - Bank charges	21	—	—	—	21	84
Total	21	—	—	—	21	84

Secretarial and General expenses - Music and other licences

1320 - Music and other licences etc	785	—	—	—	785	750
Total	785	—	—	—	785	750

Secretarial and General expenses - Training costs and expenses

1321 - Training costs and expenses	998	—	—	—	998	1,017
Total	998	—	—	—	998	1,017

Secretarial and General expenses - Other expenses

1322 - Other expenses	1,940	—	—	—	1,940	1,976
Total	1,940	—	—	—	1,940	1,976

Secretarial and General expenses - Church Phone and Broadband

1327 - Church Phone & Broadband	792	—	—	—	792	803
Total	792	—	—	—	792	803

Support Payments - Baldaeus Theological College

1323 - Baldaeus TC Support	—	—	—	—	—	—
Total	—	—	—	—	—	—

Support Payments - Mission and Missionary Support

1324 - Missionary Support	4,000	—	—	—	4,000	5,228
Total	4,000	—	—	—	4,000	5,228

Support Payments - Other charities

1325 - Other charities	4,600	—	100	—	4,700	4,000
Total	4,600	—	100	—	4,700	4,000

EXPENDITURE TOTAL	81,120	—	100	—	81,220	80,348
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GRAND TOTAL	(9,644)	—	(100)	—	(9,744)	310
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CALVARY EVANGELICAL CHURCH BRIGHTON

England & Wales - Charity number 1190059

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2022

**CALVARY EVANGELICAL
CHURCH BRIGHTON**

CHARITY REGISTRATION NUMBER 1190059

OLD CHARITY REGISTRATION NUMBER 1089327

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF
Bosham
PO18 8NF

CALVARY EVANGELICAL
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Page
Legal and Administrative Information	3
Trustees' Report	4 to 9
Independent Examiner's Report on the Accounts	10
Statement of Receipts and Payments	11
Statement of Assets and Liabilities	12
Notes to the Accounts	13 to 21

CALVARY EVANGELICAL CHURCH BRIGHTON

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1190059 (Old charity number 1089327)
WORKING NAMES	CALVARY CHURCH
START OF FINANCIAL YEAR	01 January 2022
END OF FINANCIAL YEAR	31 December 2022
TRUSTEES AT 31 DECEMBER 2022	The Church Trustees are the Elders and Deacons: Elders: Rev. P J Wells (Chair) Deacons: Dr S W Ellacott Mr D Wriglesworth Miss R Muinde R Warburton Mr M Rayfield

GOVERNING INSTRUMENT CIO - ASSOCIATION Registered 23rd June 2020

REGISTRATION DATE 23rd June 2020:CIO registration
25th January 2022:Funds received from 1089327 CALVARY EVANGELICAL CHURCH BRIGHTON

The charity was constituted as a Registered Charity under the Constitution made 11 May 2001, as amended on 28 September 2001. The Charity was entered in the Central Register of Charities as Registered Charity Number 1089327 on 14 November 2001. The charity has registered a Charitable incorporated organisation Charity number, 1190059, registration date 23rd June 2020 and transferred the assets from the old charity number, 1089327 to the new CIO, charity number 1190059.

The charity commission removed the CUA, charity number 1089327 from the Register of Charities shortly after the charity filed the merger notification form in January.

The date of the 25th January 2022 recorded on the Register of Charities for the transfer of funds is essentially the date they made changes to their system. However the date of the transfer of assets to charity number 1190059 Calvary Evangelical Church Brighton was actually 31st December 2021.

It is therefore correct that the final accounts for the Calvary Evangelical Church Brighton cover the period up to the 31st December 2021. The charity does not need to produce CUA accounts for the 1st January 2022 to 25th January 2022.

AFFILIATIONS Calvary Evangelical Church Brighton is an independent evangelical reformed baptist church affiliated to the Fellowship of Independent Evangelical Churches and was founded as the Brighton Railway Mission in 1876.

OBJECTS

1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN BRIGHTON AND HOVE AND THE SURROUNDING NEIGHBOURHOOD; AND

2) SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME IN ACCORDANCE WITH THE PROVISIONS OF THE CHURCH HANDBOOK.

REGISTERED ADDRESS Calvary Evangelical Church
72 Viaduct Road
Brighton
BN1 4ND

BANKERS Barclays Bank plc
Leicester Servicing Centre
Leicester
LE87 288

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

CALVARY EVANGELICAL CHURCH BRIGHTON

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

Administrative information

The Charity, Calvary Evangelical Church Brighton (Church), is situated at 72 Viaduct Road, Preston Circus, Brighton BN1 4ND. It is an independent evangelical reformed baptist church affiliated to the Fellowship of Independent Evangelical Churches (FIEC) and was founded as the Brighton Railway Mission in 1876.

It was constituted as a Registered Charity under the Constitution made 11 May 2001, as amended on 28 September 2001. The Charity was entered in the Central Register of Charities as Registered Charity Number 1089327 on 14 November 2001. As of 23rd June 2020 the Church became a Charitable Incorporated Organisation (CIO), but the process of transferring assets has taken time. The CIO has been set up as a successor charity to the previous Charitable Unincorporated Association (CUA) of the same name, and the assets of that CUA - charity number, 1089327 - were transferred to the CIO on 31st December 2021. The Charity Commission registered the merger of the former CUA with the new CIO and removed the old charity from the Register of Charities on 25th January 2022. Thus, the Church is now operating as a CIO under charity number, 1190059.

The Correspondence address is: The Church Secretary, Calvary Evangelical Church, 72 Viaduct Road, Brighton BN1 4ND

The church trustees are the elders and deacons:

Elder: Philip John Wells (Chair)

Deacons in post during the period of this report (year ending 31 December 2022):

- Stephen William Ellacott - re-appointed as a trustee of the CIO in June 2020 (up to three-year term)
- Ruth Ndanu Muinde - re-appointed as a trustee of the CIO in June 2020 (up to three-year term)
- David Wriglesworth - re-appointed as a trustee of the CIO in June 2020 (up to a three-year term) and as a founder trustee of the CIO in June 2020
- Rosemary Warburton - appointed as a trustee in November 2021 (up to three-year term)
- Mark Rayfield - appointed as a trustee in November 2021 (up to three-year term)

Structure, governance and management

The Trustees who are listed in the previous paragraph administer the church in accordance with the Constitution, and Manual of Church Practice and belief— the latter now referred to as the "Church Handbook."

New Trustees are appointed by resolution of the members of the church in accordance with Constitution and the Manual of Church practice and Belief and remain in office until resignation or disqualification (Elders), or their (typically) three-year term of office expires (Deacons) in accordance with the Church Handbook 2.4.2.

The church employs:

- Philip John Wells as full-time Elder (Pastor/Minister of Religion)
- Daniel Chapallaz as full-time Trainee Elder (now full time Elder) since September 2022
- Mark Rayfield as part-time Gospel Worker/Community Chaplain - appointed on a one-year "half-time" contract on 4th October 2021, which has now come to an end
- Annika Klein as full-time Church Assistant (Administration/women and students' work) - appointed on a one-year contract on 29th November 2021 initially on a three-month full-time contract which was then extended; Annika decided to return to Germany, and left on 20th May 2022.

The Trustees and church as a whole were very pleased with the work Mark and Annika did while they were employed in these roles.

All investments held are in accordance with the powers available to the Trustees and in accordance with the statutory requirements.

The Trustees have complied with the duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Bankers

- Barclays Bank plc, Leicester Servicing Centre, Leicester, LE87 2BB
- Virgin Money plc, Jubilee House, Gosforth, Newcastle upon Tyne, NE3 4PL

Independent Examiner

Donna Leppitt of Independent Examiners Ltd., Unit2, The Broadbridge Centre, Delling Lane, Bosham, West Sussex, PO18 8NF

Objectives and Activities

The Charity's object is:

'The advancement of the Christian religion as taught in the books of the Old and New Testaments.'

CALVARY EVANGELICAL CHURCH BRIGHTON

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Objectives and Activities (continued)

In order to achieve its object, the Charity operates the ministry of a local church, is evangelical and reformed and seeks to advance Biblical Christianity amongst its members, congregation and by seeking to serve and engage with the local and wider - national and international - community.

Up until March 18th 2020, the church continued its main activities (listed below) with a strong emphasis on clear Bible preaching and teaching. By this we aim to see lives transformed by God: giving lives purpose, love and hope through Christ, and strengthening our relationship with God. As the Bible says (Galatians 5:22-23, NIV) *...the fruit of the Spirit is love, joy, peace, forbearance, kindness, goodness, faithfulness, gentleness and self-control*. The church hopes that the outcome will be that its members are salt and light in the community in which we live, work and meet, as we seek to do good to all people.

- Regular morning and evening Sunday Services, Sunday Club on Sunday mornings (Sunday School), mid-week prayer (and bible study) meetings.
- The main preaching sermons and talks are made available to the public through our church website (live-streamed with video link on a Sunday morning via YouTube) and at calvary-brighton.sermon.net
- One-to-ones and Bible studies for enquirers and young believers; informal discipleship Bible studies within the church family; occasional outreach series like Christianity Explored or Hope Explored
- Men's and Women's events, such as monthly breakfasts, group bible studies and devotionals (over email/Zoom/WhatsApp), a bi-weekly women's craft group
- An annual 'Church Weekend Away' or equivalent (to Dalesdown, West Sussex) could not happen this year, however a Church Day Away was organised by Mark Rayfield at Cuckfield Baptist Church. This Day Away, due to low overheads, was free for all to attend
- An annual 'Musical Evening' could not happen this year but there are discussions around resuming this in 2023. These events involve musical contributions from church members and friends. A local charity is invited to give a brief presentation, and a collection is taken for that charity
- *A Meal with a Meaning* was launched by our Trainee Elder, Daniel Chapallaz, in October 2022, which was a positive occasion to invite friends for a meal and to hear a talk from a local evangelist, Martin Povey

The Church has, for now, had to cease its weekly Saturday evening International Cafés and Wednesday Caterpillars parent and toddler group due to lack of resource for these activities.

The main church meetings are typically open to the general public; invitations are extended to our meetings by means of word of mouth, posters and distributions of Christian literature to homes and businesses in the surrounding communities. In order to engage with the public we also have a regular (roughly weekly) book table in the London Road shopping area, and at times on The Level.

The church has supported and hosted local community events and meetings in order to contribute to a better society and promote social cohesion and capital:

There are few available non-commercial 'community' spaces available in the immediate area of the church buildings and so the premises have been used (in some cases free of charge) by groups such as:

- The London Road Area Action Team (of which Elder Philip Wells is Chair), for community meetings
- The City Council, for use as the local polling station
- Brighton & Hove City Mission/Brighton Food Bank, e.g. for meetings and for temporary storage of food containers

The church gives prayer, financial and practical support to other organisations and Christian workers in the UK and overseas to advance Biblical Christianity, in keeping with our charitable object.

The church:

- Is affiliated to the Sussex Gospel Partnership and the Fellowship of Independent Evangelical Churches
- Encourages other smaller like-minded churches with invitations to come to our Men's and Women's Breakfasts and Curry Nights, and to serve in outreach such as the book-table in a local street or park.

Following the COVID outbreak and lockdown measures implemented from March 2020, the church moved back to in-person meetings in April 2021, with those attending these services signing up to come via a weekly Google Sheets Survey. Advice around mask-wearing, seat spacing and singing was discussed regularly by Trustees and agreed upon by Church membership consensus. A combination of government regulations and common sense approaches directed the decisions made and steps taken towards reopening.

There were still opportunities to welcome newcomers into the church throughout this challenging period, though there were difficulties and frustrations relating to ensuring the Church was on the one hand extending a Christian welcome to newcomers and on the other observing the recommendations/legislation regarding COVID measures.

During and between lockdowns the Church based the maximum number of people they permitted in the building on the risk assessments conducted by David Wriglesworth. These measures were typically overseen on the day by designated door wardens in place on Sunday mornings.

CALVARY EVANGELICAL CHURCH BRIGHTON

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Buildings

The buildings and freehold were purchased from the Railway Mission in September 2014 (with an overage agreement). The Church's managing trustees had appointed FIEC Limited as holding trustees for the property. During 2021, the process of transferring full ownership to the CIO was completed at the end of 2021.

The Brighton & Hove City Mission (BHCM) previously used the Upper Hall area for their Head Office Base and the Brighton Food Bank under a 10-year arrangement by which the refurbishment of that area had been undertaken in lieu of rent for a ten year period. During 2016 that came to an end and a lower than fully commercial rent is paid under a 'tenancy at will' agreement. This figure includes an allowance for BHCM use of Utilities. The figure is reviewed annually by the Trustees and any revision agreed with BHCM with application of change effective from 6 May of a given year.

BHCM has actively been looking for new premises due to expansion of their food bank service. They have now located some possible premises to move to, however steps forward have been slowed following the poor health of the Director of BHCM, Mike Jordaine (Mike died of oesophageal cancer in February 2023). The church is in regular contact with BHCM regarding their needs and plans.

Achievements and performance

Church membership and attendance.

There are 38 members of the church as of 31 December 2022.

- There was a small but steady flow of visitors attending our services throughout the year - some from the local area or other parts of Brighton and Hove. Nevertheless, pre-COVID we saw a steady increase in attendance, with attendance at the Sunday morning service averaging 75 (including children) in the mornings. This dropped to around 45 in person attending on Sunday mornings through 2021, though a team of volunteers operated the live stream, enabling those who couldn't attend to watch live via YouTube. Numbers in regular attendance of the Sunday morning service have been slowly increasing through 2022
- Some of the creative solutions to maintaining fellowship during lockdowns continued into 2022, most notably, the Monday evening online quizzes
- Efforts have been made not to exclude older, infirm or less digitally included members and regulars of the church.
- Efforts have been made to include and reach out older members, the infirm (housebound, those in care homes, hospitalised), the less digitally adept, and those whose care responsibilities make regular attendance of main meeting challenging or impossible. This has been endeavoured via calls, online options where possible (eg Zoom links), visits and the offering of lifts to/from church meetings.

Review of the year

The search for a full-time paid elder continued in 2022—nearing seven years since the search for an Assistant Pastor began—and, following a lead and good word-of-mouth references, in January 2022, the Trustees and membership felt it worthwhile to begin the formal application process with a younger candidate named Daniel Chapallaz.

It soon became apparent that Daniel not only met many of the criteria for this role on paper to be seriously considered as a candidate, but he crucially seemed a good fit for the church and the membership were increasingly positive about his candidacy. After much prayerful thought, discussion, interviews, taking up of references, time spent with the church family, it was decided by the membership, with Daniel in positive agreement, that Daniel should be offered a 1-year contract as a full-time paid Trainee Elder, under the mentorship of the current part-time paid elder, Philip Wells. This contract started in September 2022.

The current full-time preaching elder, Philip Wells, is now on around 50% full time employment (from November 2021 until November 2022). A further 1-year extension to this contract was decided upon by the membership to enable Daniel to receive needed training and mentorship from the incumbent long-standing elder. This was something Philip was enthusiastic to provide.

Philip continues to be actively involved in the London Road Area Local Action Team which welcomes local residents and Council representatives. This group met either online or in person through 2022.

The Church website was being maintained and revamped by the Church Assistant. Her departure in May 2022 left a sizeable gap in administrative workforce in the church, so her tasks, where possible, have been distributed between other able church members.

A YouTube channel and Zoom Charity Account were created in March/April 2020 in response to the shift to online worship during lockdown, which have, to some extent, remained a part of church life in 2022: for livestreaming on Sunday morning, hosting online or hybrid meetings like Sunday morning prayer, Sunday evening meetings, Wednesday evening meetings and Admin meetings. A number of visitors made contact with the church as a result of seeing information on our website or YouTube page. Some of those individuals and family are still in attendance. People from around the world have listened to the teaching available in recorded sermons and talks hosted by Sermon.net.

CALVARY EVANGELICAL CHURCH BRIGHTON

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

Review of the year (continued)

After a few years of working towards completion of an application to become a Charitable Incorporated Organisation (CIO) and completing that application process in June 2020, the process of transferring assets from the former charity to the new CIO was finally completed on 31st December 2021, which marked a significant step forward for the Church after much time and hard work.

Following on from some online prayer and share groups during lockdown, in 2021, there has been an attempt to keep these going but, for the most part, hosted in local homes.

The church has continued praying for and keeping close links with three other small East Brighton churches, resuming some joint meetings and outreach ventures. Links between these churches have remained vital for mutual encouragement and practical support. Furthermore, Elders of these churches spend time talking and praying together and sharing resources when there is need.

Prayer and financial support for missionary work at home and overseas continues. We have supported Christian work and workers from General Fund normal income. We maintain contact with some churches in Sri Lanka, with our Elder maintaining contact with pastors there to deepen long-standing relationships with church leaders there to ensure that our financial support continues to be used wisely and in accordance with our Charitable object. The Trustees review mission giving annually.

Financial Review

With the appointment of Daniel Chapallaz as Trainee Elder (now full-time Elder) we have merged the former Future Ministry fund with the General Fund. Also, in view of the fact that the Parent & Toddler Group ceased in 2020 that fund likewise has been merged with the General Fund as at 31.12.21/01.01.22.

See the examined accounts for year end 31.12.22 accompanying this report.

Reserves policy

It is the trustees' policy to seek to maintain a balance of unrestricted funds as a contingency reserve to cover emergency situations and address fluctuations in the flow of income that may arise from time to time.

It is policy to invest some funds in a deposit account, although interest rates had increased toward the end of the year.

Risks

We continue to review and minimise possible risks to the charity. Insurance cover is kept under review and increased where necessary; it includes trustees indemnity cover.

Careful financial management of general income and expenditure keeps normal general (designated) funds in a position to maintain a reserve. Overseas support is only given where the recipients are known and give reports to us of their Christian work, or to well established organisations such as TEAR fund. Amounts are acknowledged/receipted and used in accordance with our charitable object.

As the options for micro-employers were limited, we registered with NEST as pension provider under the pensions legislation; the new scheme was operated from 1 November 2016. We have complied with the NMW/NLW legislation. In August 2017 we outsourced the payroll to Stewardship Services Payroll Bureau.

Our full-time elder, Philip Wells, took the decision, with the full and glad agreement of the Church membership, to shift from full to part-time Pastor, as he looks towards retirement. This shift was agreed upon by the membership in November 2021 with a view to Philip commencing his new work pattern from 1st February 2022, after a 6-week sabbatical. The Trustees recognise the need to prepare for the eventuality of Philip's retirement and look towards appointing additional church officers to cope with the diverse needs and growth in the church. For this reason, we added to our diaconate in November 2021. However, the loss of 2 Elders in October 2020 means that we are aware of the urgency to make further appointments to the Eldership also.

Our Safeguarding Policy was reviewed in 2017 in light of the major changes to 'Safeguarding' legislation. This policy is now operational and a great deal of work has gone into reviewing this policy afresh in 2022; another iteration of this policy is nearing completion. As previously mentioned, any disclosures are handled by Christian charity, thirtyone:eight, previously known as the Churches' Child Protection Advisory Service (CCPAS).

A Safeguarding training event took place in January 2020, for the Trustees and all those working with children in the church. The church has both a Safeguarding Officer, Julia Daniels, and Deputy Safeguarding Office, Jerome Peirson (appointed in November 2022).

CALVARY EVANGELICAL CHURCH BRIGHTON

**TRUSTEE'S REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Risks (cotinued)

An online First Aid training course was completed by 4 church members by end of 2021. We aim to put on a full, in-person First Aid training event in early 2023.

Our Health and Safety/Admin team worked hard on reviewing the Health and Safety policy and documentation, which is nearing completion. In early 2022 the following were updated: training of church fire marshals, Gas Safety Certificate, PAT testing of church appliances by an external agency, and completion of an Electrical Installation Condition Report (EICR). 7 church members have now completed a Level 2 Food Hygiene course via CPD online.

CALVARY EVANGELICAL CHURCH BRIGHTON

**TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

Responsibilities of Trustees

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....16/10/23.....

Signed on their behalf by TrusteeD. Wriglesworth.....

Printed Name: DAVID WRIGLESWORTH

CALVARY EVANGELICAL CHURCH BRIGHTON
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Report to the trustees/ members of Calvary Evangelical Church Brighton on the accounts for the year ended 31st December 2022.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

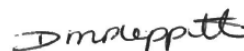
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 20th October 2023

CALVARY EVANGELICAL CHURCH BRIGHTON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
INCOMING RESOURCES						
Donations & Legacies	3a	70,680	-	-	70,680	81,853
Investment Income	3b	379	-	-	379	191
Charitable Activities	3c	-	-	-	-	344
Other Incoming Resources	3d	9,600	-	-	9,600	9,800
TOTAL INCOMING RESOURCES		80,659	-	-	80,659	92,188
RESOURCES EXPENDED						
Costs of Charitable Activities	4	80,248	100	-	80,348	76,894
TOTAL RESOURCES EXPENDED		80,248	100	-	80,348	76,894
NET INCOMING/(OUTGOING) RESOURCES		410	(100)	-	310	15,294
TRANSFERS BETWEEN FUNDS		138,513	-	(138,513)	-	-
NET MOVEMENT IN FUNDS		138,923	(100)	(138,513)	310	15,294
RECONCILIATION OF FUNDS:						
Balances Brought Forward		88,645	406	301,826	390,877	375,582
BALANCES CARRIED FORWARD		227,568	306	163,313	391,187	390,877

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages:- 13 to 21

CALVARY EVANGELICAL CHURCH BRIGHTON

**STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 DECEMBER 2022**

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Fixed Assets					
Tangible Assets	2	163,313	-	163,313	163,313
		163,313	-	163,313	163,313
Current Assets					
Cash at bank and in hand	9	227,568	306	227,874	228,570
Total Current Assets		227,568	306	227,874	228,570
Creditors: due within one year	10	-	-	-	1,006
NET CURRENT ASSETS		227,568	306	227,874	227,564
TOTAL ASSETS less current liabilities		390,881	306	391,187	390,877
Creditors: due in more than one year		-	-	-	-
NET ASSETS		390,881	306	391,187	390,877
Represented by:					
General Funds		227,568	-	227,568	88,645
Restricted funds	5	-	306	306	406
Designated Funds	6	-	-	-	138,512
Capital Reserve Fund	7	163,313	-	163,313	163,313
TOTAL FUNDS		390,881	306	391,187	390,877
LIABILITIES					
Independent Examiner's Fee		1,066	-	1,066	960
		1,066	-	1,066	960

Approved by the Trustees on the..... 16/10/23

Signed on their behalf by Trustee..... *D. Wriglesworth*

Print Name:..... DAVID WRIGLESWORTH

CALVARY EVANGELICAL CHURCH BRIGHTON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year. However the accounts have changed from an accruals basis to a receipts and payments basis in the current financial year.

Basis of preparation:

The accounts have been prepared under the "Receipts and Payments" basis as prescribed by the Charity Commissioners, and they meet the appropriate legal requirements.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

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

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Land and Buildings

Not depreciated

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

2. TANGIBLE FIXED ASSETS

	Land and Buildings	2022
Cost	£	£
At 1 January 2022	163,313	163,313
Additions	-	-
At 31 December 2022	<u>163,313</u>	<u>163,313</u>
Accumulated Depreciation		
At 1 January 2022	-	-
Charge for the Year	-	-
At 31 December 2022	<u>-</u>	<u>-</u>
Net Book Value		
At 31 December 2022	<u>163,313</u>	<u>163,313</u>
At 31 December 2021	<u>163,313</u>	<u>163,313</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022 : None
31st December 2021 : None

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
a) Donations & Legacies					
Appeals/Donations	24,839	-	-	24,839	34,249
Gift Aid Donations	28,653	-	-	28,653	29,160
Gift aid recoverable 2019	-	-	-	-	15,908
Gift aid recoverable 2020	-	-	-	-	(9,506)
Gift aid recoverable 2022	(248)	-	-	(248)	-
	70,680	-	-	70,680	81,853
b) Investment Income					
Interest Received	379	-	-	379	191
	379	-	-	379	191
c) Incoming from Charitable Activities					
Church Weekend Away	-	-	-	-	344
	-	-	-	-	344
d) Other Trading Activities					
Hall Lettings and Hire	9,600	-	-	9,600	9,800
	9,600	-	-	9,600	9,800

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
Charitable Activities						
<u>Pastoral Expenses</u>						
Pastor's remuneration	11(a)	24,824	-	-	24,824	37,952
Associate and Support Workers	11(a)	21,788	-	-	21,788	6,095
Payroll Fees		696	-	-	696	551
Visiting preachers and speakers		55	-	-	55	900
<u>Outreach expenses</u>						
CIC and youth work		545	-	-	545	-
Other outreach and evangelism		1,737	-	-	1,737	1,139
<u>Establishment expenses</u>						
Refurbishment		2,119	-	-	2,119	-
Light, heat and water		8,026	-	-	8,026	5,006
Repairs and maintenance		826	-	-	826	1,293
Office equipment		1,796	-	-	1,796	2,384
Insurance		2,634	-	-	2,634	2,372
<u>Secretarial and General Expenses</u>						
Printing, stationery & postage		51	-	-	51	6
Telephone/Internet		803	-	-	803	800
Bank Charges		85	-	-	85	138
Music and Licences		751	-	-	751	759
Training Costs and conferences		1,018	-	-	1,018	210
Other expenses		1,976	-	-	1,976	1,926
Church Weekend Away (refunded)		-	-	-	-	-
<u>Support Payments</u>						
Missionary		5,228	-	-	5,228	1,181
Other Charities		3,900	100	-	4,000	6,180
<u>Governance costs</u>						
Independent Examination 2020		-	-	-	-	960
Independent Examination		-	-	-	-	1,006
		80,248	100	-	80,348	76,894

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-22	Income	Expenditure	Unrealised Gain/Loss	Transfer	Balance 31-Dec-22
	£	£	£	£	£	£
Emily Kinross Memorial Fund	406	-	(100)	-	-	306
	406	-	(100)	-	-	306

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21	Income	Expenditure	Unrealised Gain/Loss	Transfer	31-Dec-21
	£	£	£	£	£	£
Emily Kinross Memorial Fund	506	-	(100)	-	-	406
	506	-	(100)	-	-	406

The Restricted Funds are wholly represented by the Charity's cash reserves as detailed below:-

	31-Dec-22	31-Dec-21
Fixed assets	-	-
Cash at bank and in hand	306	406
Current liabilities	-	-
	306	406

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

6. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance			Unrealised		Balance
	01-Jan-22	Income	Expenditure	Gain/Loss	Transfer	31-Dec-22
	£	£	£	£	£	£
Ministry Fund	136,006	-	-	-	(136,006)	-
Parent and Toddler Group Fund	2,506	-	-	-	(2,506)	-
	138,512	-	-	-	(138,512)	-

PREVIOUS FINANCIAL YEAR

	Balance			Unrealised		Balance
	01-Jan-21	Income	Expenditure	Gain/Loss	Transfer	31-Dec-21
	£	£	£	£	£	£
Ministry Fund	132,993	3,013	-	-	-	136,006
Parent and Toddler Group Fund	2,506	-	-	-	-	2,506
	135,500	3,013	-	-	-	138,512

7. CAPITAL RESERVE FUNDS

This represents the balance transferred from unrestricted funds, and comprises the freehold costs of the land and buildings at 72 Viaduct Road, Brighton that were purchased from the Railway Mission in September 2014. In the nature of the case, this does not represent liquid funds that could be spent.

	31-Dec-22	31-Dec-21
	£	£
Capital Reserve	163,313	163,313

8. RECONCILIATION OF FUNDS HELD AND MOVEMENT OF FUNDS

	Balance			Unrealised		Balance
CURRENT PERIOD	01-Jan-22	Income	Expenditure	Gain/Loss	Transfer	31-Dec-22
	£	£	£	£	£	£
Unrestricted funds	88,645	80,659	(80,248)	-	-	89,056
Designated funds	138,513	-	-	-	-	138,513
Restricted funds	406	-	(100)	-	-	306
Capital Reserve funds	163,313	-	-	-	-	163,313
	390,877	80,659	(80,348)	-	-	391,187
PREVIOUS PERIOD	01-Jan-21	Income	Expenditure	Unrealised	Transfer	31-Dec-21
	£	£	£	Gain/Loss	£	£
Unrestricted funds	76,264	89,175	(76,794)	-	-	88,645
Designated funds	135,500	3,013	-	-	-	138,513
Restricted funds	506	-	(100)	-	-	406
Capital Reserve funds	163,313	-	-	-	-	163,313
	375,583	92,188	(76,894)	-	-	390,877

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

9. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Business Current Account (New)	83,322	-	-	83,322	84,397
Virgin Money Charity Deposit Account	5,733	306	138,513	144,552	144,173
	89,055	306	138,513	227,874	228,570

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Independent Examiner's Fee	-	-	-	-	1,006
	-	-	-	-	1,006

The accounts have changed from an accruals basis of preparation to Receipts and Payments basis on the current financial year.

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022**

11. STAFF COSTS, PAYMENTS TO TRUSTEES AND KEY MANAGEMENT PERSONNEL

a) Employess paid via Payroll:

	TOTAL 2022 £	TOTAL 2021 £
Gross Wages & Salaries	44,636	43,095
Employer's National Insurance Costs	3,329	4,220
Employers Allowance Claimed	(2,416)	(4,016)
Employer's Pension Contributions	769	1,028
	<u><u>46,317</u></u>	<u><u>44,326</u></u>

b) Self Employed Staff:

	TOTAL 2022 £	TOTAL 2021 £
Gross Payments	-	-
	<u><u>-</u></u>	<u><u>-</u></u>

Staff who were engaged in each of the following activities

	TOTAL 2022	TOTAL 2021
Activities in furtherance of organisation's objects	3	3
	<u><u>3</u></u>	<u><u>3</u></u>

Employed staff are paid via through a payroll scheme. No employees received emoluments in excess of £60,000.

(2021 - None)

(c) Key Management Personnel and Payments to Trustees

The Charity's key management personnel is considered to be the Trustees. Two Trustees received remuneration for their roles as Pastor and Gospel Worker/Community Chaplain. The total amount paid to key management personnel (including employers NI and employers pension contributions) was £28,700 (2020 £40,699).

These payments are permitted under the charity constitution. The Trustees confirm that:

- * At no point during the year did more than one third of the Executive Committee receive remuneration.
- * Throughout the year there were at least three members of the Executive Committee that did not receive remuneration.

(d) Payments to related parties

In accordance with the revised Charity SORP (FRS102), the church discloses that the total amount of donations made to the Church (without conditions) by trustees and related parties during 2022 was £15,014 (2021 £15,207.)

The only other payments made to Trustees or any persons connected with them were reimbursements for purchases of small items made on behalf of the Church. No material transaction took place between the charity and a Trustee or any person connected with them.

(2021 - None)

CALVARY EVANGELICAL CHURCH BRIGHTON

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2022

12. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

13. RESERVES POLICY

Reserves are unrestricted funds which the church has set aside for the future. The purpose of holding reserves is so that Calvary Evangelical Church Brighton is able to continue to meet its financial obligations in a situation where unforeseen shortfalls arise, until alternative plans can be put in place.

The church has identified the key risks and assessed the amounts prudent to set against those risks. As a result of this assessment, the church will seek to maintain reserves in the region of £15,000.

The church will monitor the level of reserves. Should the reserves fall below the targeted amount, the Trustees will seek to understand why and take action to increase them. Should the reserves rise above the targeted amount, the Trustees will seek to understand why and will take corrective action as we do not wish to tie up funds unnecessarily which could be spent on our charitable objectives. This policy will be reviewed annually.

14. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

CALVARY EVANGELICAL CHURCH BRIGHTON

England & Wales - Charity number 1190059

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2021

**CALVARY EVANGELICAL
CHURCH BRIGHTON**

CHARITY REGISTRATION NUMBER 1190059

OLD CHARITY REGISTRATION NUMBER 1089327

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF
Bosham
PO18 8NF

CALVARY EVANGELICAL
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Page
Legal and Administrative Information	3
Trustees' Report	4 to 9
Independent Examiner's Report on the Accounts	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to the Accounts	13 to 18

CALVARY EVANGELICAL CHURCH BRIGHTON

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1190059 (Old charity number 1089327)
WORKING NAMES	CALVARY CHURCH
START OF FINANCIAL YEAR	01 January 2021
END OF FINANCIAL YEAR	31 December 2021
TRUSTEES AT 31 DECEMBER 2021	The Church Trustees are the Elders and Deacons: Elders: Rev. P J Wells (Chair) Deacons: Dr S W Ellacott Mr D Wriglesworth Miss R Muinde R Warburton Appointed November 2021 Mr M Rayfield Appointed November 2021 Mrs R Rayfield Resigned January 2021

GOVERNING INSTRUMENT CIO - ASSOCIATION Registered 23rd June 2020

REGISTRATION DATE 23rd June 2020:CIO registration
25th January 2022:Funds received from 1089327 CALVARY EVANGELICAL CHURCH BRIGHTON

The charity was constituted as a Registered Charity under the Constitution made 11 May 2001, as amended on 28 September 2001. The Charity was entered in the Central Register of Charities as Registered Charity Number 1089327 on 14 November 2001. The charity has registered a Charitable incorporated organisation Charity number, 1190059, registration date 23rd June 2020 and transferred the assets from the old charity number, 1089327 to the new CIO, charity number 1190059.

The charity commission removed the CUA, charity number 1089327 from the Register of Charities shortly after the charity filed the merger notification form in January.

The date of the 25th January 2022 recorded on the Register of Charities for the transfer of funds is essentially the date they made changes to their system. However the date of the transfer of assets to charity number 1190059 Calvary Evangelical Church Brighton was actually 31st December 2021.

It is therefore correct that the final accounts for the Calvary Evangelical Church Brighton cover the period up to the 31st December 2021. The charity does not need to produce CUA accounts for the 1st January 2022 to 25th January 2022.

AFFILIATIONS Calvary Evangelical Church Brighton is an independent evangelical reformed baptist church affiliated to the Fellowship of Independent Evangelical Churches and was founded as the Brighton Railway Mission in 1876.

OBJECTS

1) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH PRIMARILY BUT NOT EXCLUSIVELY WITHIN BRIGHTON AND HOVE AND THE SURROUNDING NEIGHBOURHOOD; AND

2) SUCH OTHER CHARITABLE PURPOSES AS SHALL, IN THE OPINION OF THE CHARITY TRUSTEES, PUT INTO PRACTICE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE BASIS OF FAITH, INCLUDING BUT NOT LIMITED TO: THE PREVENTION AND RELIEF OF NEED, HARDSHIP AND SICKNESS; THE ADVANCEMENT OF EDUCATION; AND THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION OR OTHER LEISURE TIME OCCUPATION OF INDIVIDUALS WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR YOUTH, AGE INFIRMITY OR DISABILITY, FINANCIAL HARDSHIP OR SOCIAL CIRCUMSTANCES WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE; PROVIDED THAT THE ADVANCEMENT OF SUCH PURPOSES MUST BE UNDERTAKEN IN A MANNER THAT IS CONSISTENT WITH THE DOCTRINAL DISTINCTIVES AND ETHICAL STATEMENTS AS MAY BE ADOPTED AND AMENDED BY THE CHURCH FROM TIME TO TIME IN ACCORDANCE WITH THE PROVISIONS OF THE CHURCH HANDBOOK.

REGISTERED ADDRESS Calvary Evangelical Church
72 Viaduct Road
Brighton
BN1 4ND

PRIMARY BANKERS Barclays South Coast Group
PO Box 358
Brighton
BN1 1SF

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

CALVARY EVANGELICAL CHURCH BRIGHTON

TRUSTEES' REPORT FOR THE YEAR ENDED 31ST DECEMBER 2021

Administrative information

The Charity, Calvary Evangelical Church Brighton (Church), is situated at 72 Viaduct Road, Preston Circus, Brighton BN1 4ND. It is an independent evangelical reformed baptist church affiliated to the Fellowship of Independent Evangelical Churches (FIEC) and was founded as the Brighton Railway Mission in 1876.

It was constituted as a Registered Charity under the Constitution made 11 May 2001, as amended on 28 September 2001. The Charity was entered in the Central Register of Charities as Registered Charity Number 1089327 on 14 November 2001. As of 23rd June 2020 the Church became a Charitable Incorporated Organisation (CIO), but the process of transferring assets has taken time. The CIO has been set up as a successor charity to the previous Charitable Unincorporated Association (CUA) of the same name, and the assets of that CUA - charity number, 1089327 - were transferred to the CIO on 31st December 2021. The Charity Commission registered the merger of the former CUA with the new CIO and removed the old charity from the Register of Charities on 25th January 2022. Thus, the Church is now operating as a CIO under charity number, 1190059.

The Correspondence address is: The Church Secretary, Calvary Evangelical Church, 72 Viaduct Road, Brighton BN1 4ND

The church trustees are the elders and deacons:

Elder: Philip John Wells (Chair)

Deacons in post during the period of this report (year ending 31 December 2021):

- Stephen William Ellacott - re-appointed for a term of three years at 2019 AGM and as a founder trustee of the CIO in June 2020
- Ruth Ndanu Muinde - re-appointed for a three-year term at 2019 AGM and as a founder trustee of the CIO in June 2020
- Rachel Rayfield - re-appointed at 2019 AGM and as a founder trustee of the CIO in June 2020 (resigned January 2021)
- David Wriglesworth - Appointed in August 2019 AGM and as a founder trustee of the CIO in June 2020
- Rosemary Warburton - Appointment in November 2021 Members' Meeting
- Mark Rayfield - Appointed in November 2021 Members' Meeting

Structure, governance and management

The Trustees who are listed in the previous paragraph administer the church.

New Trustees are appointed by resolution of the members of the church in accordance with Constitution and the Manual of Church practice and Belief and remain in office until resignation or disqualification (Elders), or their (typically) three-year term of office expires (Deacons) in accordance with the Church Manual of Practice and Belief (paragraph 6.9).

The church employs:

- Philip John Wells as full-time Elder (Pastor/Minister of Religion)
- Mark Rayfield as part-time Gospel Worker/Community Chaplain (appointed on a one-year contract on 4th October 2021)
- Annika Klein as full-time Church Assistant (Administration/women and students' work) - appointed on a one-year contract on 29th November 2021

All investments held are in accordance with the powers available to the Trustees and in accordance with the statutory requirements.

The Trustees have complied with the duty under Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Commission.

Bankers

- Barclays Bank plc, South Coast Group of Branches, PO Box 358, Brighton BN1 1SF
- Virgin Money plc, Jubilee House, Gosforth, Newcastle upon Tyne, NE3 4PL

Independent Examiner

Donna Leppitt of Independent Examiners Ltd., Unit2, The Broadbridge Centre, Delling Lane, Bosham, West Sussex, PO18 8NF

Objectives and Activities

The Charity's object is:

'The advancement of the Christian religion as taught in the books of the Old and New Testaments.'

CALVARY EVANGELICAL CHURCH BRIGHTON

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

In order to achieve its object, the Charity operates the ministry of a local church, is evangelical and reformed and seeks to advance Biblical Christianity amongst its members, congregation and by seeking to serve and engage with the local and wider - national and international - community.

Up until March 18th 2020, the church continued its main activities (listed below) with a strong emphasis on clear Bible preaching and teaching. By this we aim to see lives transformed by God: giving lives purpose, love and hope through Christ, and strengthening our relationship with God. As the Bible says (Galatians 5:22-23, NIV) *...the fruit of the Spirit is love, joy, peace, forbearance, kindness, goodness, faithfulness, gentleness and self-control.* The church hopes that the outcome will be that its members are salt and light in the community in which we live, work and meet, as we seek to do good to all people.

- Regular morning and evening Sunday Services, Sunday Club on Sunday mornings (Sunday School), mid-week prayer (and bible study) meetings.
- The main preaching sermons and talks are made available to the public through our church website and at calvary-brighton.sermon.net
- One-to-ones and Bible studies for enquirers and young believers; informal discipleship Bible studies within the church family; occasional outreach series like Christianity Explored
- Men's and Women's events, such as monthly breakfasts, written devotionals (over email) and organised times of fellowship; "Crafty Ladies" - a weekly women's craft group
- An annual 'Church Weekend Away' or equivalent (to Dalesdown, West Sussex) could not happen this year due to COVID-19, however a Church Day Away was organised by Mark Rayfield at Cuckfield Baptist Church with speaker John Woods. The idea behind these times away is to encourage one another - with provisions made for all ages. Content includes Bible teaching and encouragement, with healthy activities (walks, sporting activities and team building) being strong features of the time. Church funds are used to provide a subsidy to allow children under 16 to attend for 'free', and to assist those who may not otherwise be able to meet the full cost. This Day Away, due to low overheads, was free for all to attend
- An annual 'Musical Evening' could not happen this year due to COVID-19 regulations. These events involve musical contributions from church members and friends. A local charity is invited to give a brief presentation, and a collection is taken for that charity

The Church has, for now, had to cease its weekly Saturday evening International Cafés and Wednesday Caterpillars parent and toddler group due to lack of resource for these activities.

The main church meetings are typically open to the general public; invitations are extended to our meetings by means of word of mouth, posters and distributions of Christian literature to homes and businesses in the surrounding communities. In order to engage with the public we also have a book table in the London Road shopping area, and at times on The Level, when possible on a weekly basis.

The church has supported and hosted local community events and meetings in order to contribute to a better society and promote social cohesion and capital:

There are few available non-commercial 'community' spaces available in the immediate area of the church buildings and so the premises have been used (in some cases free of charge) by groups such as:

- The London Road Area Action Team (of which our Minister is Chair), for community meetings
- The City Council, for use as the local polling station
- Brighton & Hove City Mission/Brighton Food Bank, e.g. for meetings and for temporary storage of food containers

The church gives prayer, financial and practical support to other organisations and Christian workers in the UK and overseas to advance Biblical Christianity, in keeping with our charitable object.

The church:

- Is affiliated to the Sussex Gospel Partnership and the Fellowship of Independent Evangelical Churches
- Encourages other smaller like-minded churches with invitations to come to our Men's and Women's Breakfasts and Curry Nights, and to serve in outreach such as the book-table in a local street or park.

We moved back to in-person meetings in April 2021, with those attending signing up to attend via a weekly Google Sheets Survey. Advice around mask-wearing, seat spacing and singing was discussed regularly by Trustees and agreed upon by Church membership consensus. A combination of government regulations and common sense approaches directed the decisions ultimately made and steps taken towards reopening. There were still opportunities to welcome newcomers into the church through this challenging period, though there were difficulties and frustrations relating to ensuring the Church was on the one hand extending a Christian welcome to newcomers and on the other following the recommendations/legislation regarding COVID measures. During and between lockdowns the Church based the maximum number of people they permitted in the building on the risk assessments conducted. These measures were implemented by designated door wardens in place on Sunday mornings.

CALVARY EVANGELICAL CHURCH BRIGHTON

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

Buildings

The buildings and freehold were purchased from the Railway Mission in September 2014 (with an overage agreement). The Church managing trustees had appointed *FIEC Limited* as holding trustees for the property. During 2021, the process of transferring full ownership to the CIO was started, although it did not prove possible to complete this during the reporting period.

The Brighton & Hove City Mission previously used the Upper Hall area for their Head Office Base and the Brighton Food Bank under a 10-year arrangement by which the refurbishment of that area had been undertaken in lieu of rent for a ten year period. During 2016 that came to an end and a lower than fully commercial rent is paid under a 'tenancy at will' agreement. This figure includes an allowance for BHCM use of Utilities. The figure is reviewed annually and any revision agreed with BHCM with application of change effective from 6 May of a given year. BHCM has actively been looking for new premises due to expansion of their food bank service.

Achievements and performance

Church membership and attendance.

There are 38 members of the church as of 31 December 2021.

- We had a small but steady flow of visitors attending our services throughout the year - some from the local area or other parts of Brighton and Hove. Nevertheless, pre-COVID we saw a steady increase in attendance, with attendance at the Sunday morning service averaging 75 (including children) in the mornings. This dropped to around 45 in person attending on Sunday mornings through 2021, though a team of volunteers operated the live stream, enabling those who couldn't attend to watch live via YouTube.
- Creative solutions to lockdown measures were sought out through 2020 and into 2021 in the form of online quizzes, emailed devotionals, bible readthrough groups, virtual brunches etc.
- Efforts have been made not to exclude older, infirm or less digitally included members and regulars of the church.

Review of the year

Prayer and financial support for missionary work at home and overseas continues. We have supported Christian work and workers from General Fund normal income. We maintain contact with churches in Sri Lanka, with our Elder in regular contact with pastors there to deepen long-standing relationships with key contacts in leadership there to ensure that our financial support continues to be used wisely and in accordance with our Charitable object.

The Church Website has been maintained and revamped by the Church Assistant. A YouTube channel and Zoom Charity Account were created in March/April 2020 in response to the shift to online worship and fellowship during lockdown, which have remained vitally important through 2021 for livestreaming on Sunday morning and hosting online and hybrid meetings like Sunday morning prayer, Sunday evening meetings, Wednesday evening meetings and Admin meetings. A number of visitors made contact with the church as a result of seeing information on our website or YouTube page. Some of those individuals and family are still in attendance. People from around the world have listened to the teaching available in recorded sermons and talks hosted by sermon.net.

Our Elder continues to be actively involved in the London Road Area Local Action Team and local residents and trade associations - which met either online or in person through 2021.

After a few years of working towards completion of an application to become a Charitable Incorporated Organisation (CIO) and completing that application process in June 2020, the process of transferring assets from the former charity to the new CIO was finally completed on 31st December 2021, which marked a significant step forward for the Church after much time and hard work.

In spite of the coronavirus outbreak, the church sought to continue praying for and keeping close links with three other small East Brighton churches. Joint meetings have not proved possible with the regularity enjoyed prior to COVID, but links between these churches remained vital for mutual encouragement and practical support. Furthermore, Elders of these churches spent time talking and praying together and sharing resources when there was need.

Financial gifts have continued for 'Ministry' that enable the financing of workers to augment our ministry. We acknowledge the need to plan for the future pastoral ministry. There is funding in place, subject to a top-up from the General Fund, for a 2-year contract for a Pastor from October 2021, with the current full-time minister, Philip Wells, on around 50% full time employment from October 2021 until the end of November 2022 with further extension possible if the church so wished, whilst the Gospel Worker post is funded for full time employment, if needed, until the end of September 2023. As timescales for the Pastor post to be filled - as well as expectations of this role - have shifted considerably over the last year, we continue as a church to pray for what the Lord has in store for us.

CALVARY EVANGELICAL CHURCH BRIGHTON

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

Review of the year (continued)

The elders and deacons continued to assess the applications of Pastor candidates, speaking to a few over Zoom calls, and talking through next steps with the membership when none of these candidates led to an appointment.

The Church took the decision to add to the number of Deacons as the church steadily came out of lock down and back into in-person fellowship, with the additional needs, practical and emotional, this involved.

The Church took the decision to employ a new Gospel Worker (part-time) and Church Assistant (full-time). The former to invest time in outreach, help the Pastor with ministry (e.g. leading meetings and church events), and supporting the church members and friends. The latter role was in large part administrative and in a lesser, though equally vital part, involved in looking out for women, young families and students. Both of these roles have proved invaluable as both Annika and Mark have worked as a very effective team with the Pastor.

Philip Wells ceased his full-time paid role on November 30th 2021 in anticipation of returning to serve at around 50% full-time-employment from February 2022.

Financial Review

The way finance roles are shared has needed to adapt to varying home circumstances. While Victoria has had extra challenges at home Ray W has felt able to do 2021 data inputs & manage cash & banking. DW continues to manage the bank account, pay bills, & organise the paperwork. We continue to source out PAYE administration to Stewardship Services Payroll Bureau.

Externally examined accounts for year ending 31.12.21 are attached.

Mission giving up to end Dec 2021: Railway Mission - £1250, Pilgrim Friends - £1250, VMMF - £700, Sussex Gospel Partnership - £500, FIEC £1500, James & Lori (Albania) - £1400, Victor & Judith (Turkey) - £1181, Tear Fund - £500 (Afghanistan), Good News for everyone (formerly Gideons) £100.

Reserves policy

It is the trustees' policy to seek to maintain a balance of unrestricted funds as a contingency reserve to cover emergency situations and address fluctuations in the flow of income that may arise from time to time.

It is policy to invest some funds in a deposit account, although interest rates have fallen.

Risks

The Covid-19 outbreak led to a series of nationwide lockdowns from 23rd March 2020. The Church made the decision to meet predominantly online until April 2021. A risk assessment was completed and the contact details of those who attended were taken from the point of reopening and until the end of the year.

We continue to review and minimise possible risks to the charity. Insurance cover is kept under review and increased where necessary; it includes trustees indemnity cover.

Careful financial management of general income and expenditure keeps normal general (designated) funds in a position to maintain a reserve. Overseas support is only given where the recipients are known and give reports to us of their Christian work, or to well established organisations such as TEAR fund. Amounts are acknowledged/receipted and used in accordance with our charitable object.

As the options for micro-employers were limited, we registered with NEST as pension provider under the pensions legislation; the new scheme was operated from 1 November 2016. We have complied with the NMW/NLW legislation. In August 2017 we outsourced the payroll to Stewardship Services Payroll Bureau.

Our full-time elder, Philip Wells, took the decision, with the full and glad agreement of the Church membership, to shift from full to part-time Pastor, as he looks towards retirement. This shift was agreed upon by the membership in November 2021 with a view to Philip commencing his new work pattern from 1st February 2022, after a 6-week sabbatical. The Trustees recognise the need to prepare for the eventuality of Philip's retirement and look towards appointing additional church officers to cope with the diverse needs and growth in the church. For this reason, we added to our diaconate in November 2021. However, the loss of 2 Elders in October 2020 means that we are aware of the urgency to make further appointments to the Eldership also.

CALVARY EVANGELICAL CHURCH BRIGHTON

**TRUSTEE'S REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Our Safeguarding Policy was reviewed in 2017 in light of the major changes to 'Safeguarding' legislation. This policy is now operational. As previously mentioned, updated disclosures are conducted through Christian charity, *thirtyone:eight*, previously known as the Churches' Child Protection Advisory Service (CCPAS). A Safeguarding training event took place in January 2020, for the Trustees and all those working with children in the church. This policy is due to be reviewed and plans are in place for this.

An online First Aid training course was completed by 4 church members by end of 2021. We hope to put on a full First Aid training event in the new year. Plans are also underway for updated training in Health and Safety (Fire Risk Assessment). A PAT test was booked for the beginning of 2022.

CALVARY EVANGELICAL CHURCH BRIGHTON

**TRUSTEES' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Responsibilities of Trustees

Charity law requires the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and resources expended for the period. In preparing those financial statements, the Board of Trustees should follow best practice and are required to;

- select suitable accounting policies and apply them consistently
- make judgments and estimates that are reasonable and prudent
- comply with applicable accounting standards subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

The Board of Trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 1993. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities and to provide reasonable assurance that:-

- the charity is operating efficiently and effectively
- all assets are safeguarded against unauthorised use or disposition and are properly applied
- proper records are maintained and financial information used within the charity or for publication is reliable
- the charity complies with relevant laws and regulations

The systems of internal control are designed to provide reasonable but not absolute assurance against material misstatement or loss.

Approved by the Trustees on.....28 OCT 2022
Signed on their behalf by TrusteeD. Wriglesworth
Printed Name: DAVID WRIGLESWORTH

Approved by the Trustees on.....

Signed on their behalf by Trustee

Printed Name:

CALVARY EVANGELICAL CHURCH BRIGHTON
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

Report to the trustees/ members of Calvary Evangelical Church Brighton on the accounts for the year ended 31st December 2021.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 28th October 2022

CALVARY EVANGELICAL CHURCH BRIGHTON

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2021 £	Total 2020 £
INCOMING RESOURCES						
Donations & Legacies	3a	78,840	-	3,013	81,853	89,027
Investment Income	3b	191	-	-	191	707
Charitable Activities	3c	-	-	-	-	1,620
Other Income	3d	344	-	-	344	228
Other Incoming Resources	3e	9,800	-	-	9,800	10,315
TOTAL INCOMING RESOURCES		89,175	-	3,013	92,188	101,897
RESOURCES EXPENDED						
Costs of Charitable Activities	4	76,794	100	-	76,894	102,558
TOTAL RESOURCES EXPENDED		76,794	100	-	76,894	102,558
NET INCOMING/(OUTGOING) RESOURCES		12,381	(100)	3,013	15,294	(661)
TRANSFERS BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		12,381	(100)	3,013	15,294	(661)
RECONCILIATION OF FUNDS:						
Balances Brought Forward		76,264	506	298,813	375,583	376,244
BALANCES CARRIED FORWARD		88,645	406	301,826	390,877	375,583

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages:- 13 to 18

CALVARY EVANGELICAL CHURCH BRIGHTON

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-21 £	Total 31-Dec-20 £
Fixed Assets					
Tangible Assets	2	163,313	-	163,313	163,313
Investment Assets	9	-	-	-	-
		163,313	-	163,313	163,313
Current Assets					
Debtors & Prepayments	11	-	-	-	10,432
Cash at bank and in hand	10	228,164	406	228,570	202,798
Total Current Assets		228,164	406	228,570	213,230
Creditors: due within one year	12	1,006	-	1,006	960
NET CURRENT ASSETS		227,158	406	227,564	212,270
TOTAL ASSETS less current liabilities		390,471	406	390,877	375,583
Creditors: due in more than one year	13	-	-	-	-
NET ASSETS		390,471	406	390,877	375,583
FUNDS OF THE CHARITY					
General Funds		88,645	-	88,645	76,264
Restricted funds	5	-	406	406	506
Designated Funds	6	138,513	-	138,513	135,500
Capital Reserve Fund	7	163,313	-	163,313	163,313
TOTAL FUNDS		390,471	406	390,877	375,583

Approved by the Trustees on the.....28 OCT 2022.....

Signed on their behalf by Trustee.....D. Wrigglesworth.....

Print Name:.....DAVID WRIGLESWORTH.....

CALVARY EVANGELICAL CHURCH BRIGHTON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

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

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

CALVARY EVANGELICAL CHURCH BRIGHTON

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Support Costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities, including office costs and administrative payroll costs if any. They are incurred directly in support of expenditure on the objects of the charity and are all directly attributable to the general church operational activities.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Land and Buildings

Not depreciated

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

2. TANGIBLE FIXED ASSETS

	Land and Buildings	2021
Cost	£	£
At 1 January 2021	163,313	163,313
Additions	-	-
At 31 December 2021	<u>163,313</u>	<u>163,313</u>
Accumulated Depreciation		
At 1 January 2021	-	-
Charge for the Year	-	-
At 31 December 2021	<u>-</u>	<u>-</u>
Net Book Value		
At 31 December 2021	<u>163,313</u>	<u>163,313</u>
At 31 December 2020	<u>163,313</u>	<u>163,313</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021 : None
31st December 2020 : None

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2021 £	Total 2020 £
a) Donations & Legacies					
Appeals/Donations	34,249	-	-	34,249	3,380
Gift Aid Donations	27,400	-	1,760	29,160	38,383
Gift aid recoverable 2019	14,655	-	1,253	15,908	17,027
Gift aid recoverable 2020	(9,506)	-	-	(9,506)	9,506
Gifts through Stewardship and CAF	12,042	-	-	12,042	20,731
	78,840	-	3,013	81,853	89,027
b) Investment Income					
Interest Received	191	-	-	191	707
	191	-	-	191	707
c) Incoming from Charitable Activities					
Church Weekend Away	-	-	-	-	1,620
	-	-	-	-	1,620
d) Other Income					
Sundry income	344	-	-	344	228
	344	-	-	344	228
e) Other Trading Activities					
Hall Lettings and Hire	9,800	-	-	9,800	10,315
	9,800	-	-	9,800	10,315

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

4. RESOURCES EXPENDED

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2021 £	Total 2020 £
Charitable Activities						
<u>Pastoral Expenses</u>						
Pastor's remuneration	14(a)	37,952	-	-	37,952	38,722
Associate and Support Workers	14(a)	6,095	-	-	6,095	27,869
Payroll Fees		551	-	-	551	562
Visiting preachers and speakers		900	-	-	900	-
<u>Outreach expenses</u>						
CIC and youth work		-	-	-	-	736
Other outreach and evangelism		1,139	-	-	1,139	996
<u>Establishment expenses</u>						
Refurbishment		-	-	-	-	1,413
Light, heat and water		5,006	-	-	5,006	3,452
Repairs and maintenance		1,293	-	-	1,293	1,113
Office equipment		2,384	-	-	2,384	85
Insurance		2,372	-	-	2,372	1,312
<u>Secretarial and General Expenses</u>						
Printing, stationery & postage		6	-	-	6	-
Telephone/Internet		800	-	-	800	826
Bank Charges		138	-	-	138	138
Music and Licences		759	-	-	759	605
Training Costs and conferences		210	-	-	210	120
Other expenses		1,926	-	-	1,926	4,830
Church Weekend Away (refunded)		-	-	-	-	1,280
<u>Support Payments</u>						
Missionary		1,181	-	-	1,181	4,130
Other Charities		6,080	100	-	6,180	5,900
<u>Governance costs</u>						
Independent Examination 2019		-	-	-	-	650
Independent Examination 2020		960	-	-	960	960
Independent Examination 2021		1,006	-	-	1,006	-
Legal & Professional fees		6,034	-	-	6,034	6,859
		76,794	100	-	76,894	102,558

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-21	Income	Expenditure	Unrealised Gain/Loss	Transfer	Balance 31-Dec-21
	£	£	£	£	£	£
Emily Kinross Memorial Fund	506	-	(100)	-	-	406
	506	-	(100)	-	-	406

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-20	Income	Expenditure	Unrealised Gain/Loss	Transfer	31-Dec-20
	£	£	£	£	£	£
Emily Kinross Memorial Fund	495	111	(100)	-	-	506
	495	111	(100)	-	-	506

The Restricted Funds are wholly represented by the Charity's cash reserves as detailed below:-

	31-Dec-21	31-Dec-20
Fixed assets	-	-
Cash at bank and in hand	406	506
Current liabilities	-	-
	406	506

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

6. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance			Unrealised		Balance
	01-Jan-21	Income	Expenditure	Gain/Loss	Transfer	31-Dec-21
	£	£	£	£	£	£
Capital Reserve	-	-	-	-	-	-
Ministry Fund	132,993	3,013	-	-	-	136,006
Parent and Toddler Group Fund	2,506	-	-	-	-	2,506
	135,500	3,013	-	-	-	138,512

PREVIOUS FINANCIAL YEAR

	Balance			Unrealised		Balance
	01-Jan-20	Income	Expenditure	Gain/Loss	Transfer	31-Dec-20
	£	£	£	£	£	£
Capital Reserve	-	-	-	-	-	-
Ministry Fund	151,018	9,844	(27,869)	-	-	132,993
Parent and Toddler Group Fund	2,278	228	-	-	-	2,506
	153,297	10,072	(27,869)	-	-	135,500

7. CAPITAL RESERVE FUNDS

This represents the balance transferred from unrestricted funds, and comprises the freehold costs of the land and buildings at 72 Viaduct Road, Brighton that were purchased from the Railway Mission in September 2014. In the nature of the case, this does not represent liquid funds that could be spent.

	31-Dec-21	31-Dec-20
	£	£
Capital Reserve	163,313	163,313

8. RECONCILIATION OF FUNDS HELD AND MOVEMENT OF FUNDS

	Balance			Unrealised		Balance
CURRENT PERIOD	01-Jan-21	Income	Expenditure	Gain/Loss	Transfer	31-Dec-21
	£	£	£	£	£	£
Unrestricted funds	76,264	89,175	(76,794)	-	-	88,645
Designated funds	135,500	3,013	-	-	-	138,513
Restricted funds	506	-	(100)	-	-	406
Capital Reserve funds	163,313	-	-	-	-	163,313
	375,583	92,188	(76,894)	-	-	390,877

	Balance			Unrealised		Balance
PREVIOUS PERIOD	01-Jan-20	Income	Expenditure	Gain/Loss	Transfer	31-Dec-20
	£	£	£	£	£	£
Unrestricted funds	59,139	91,714	(74,589)	-	-	76,264
Designated funds	153,297	10,072	(27,869)	-	-	135,500
Restricted funds	495	111	(100)	-	-	506
Capital Reserve funds	163,313	-	-	-	-	163,313
	376,244	101,897	(102,558)	-	-	375,583

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 30TH SEPTEMBER 2021**

9. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

10. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-21 £	Total 31-Dec-20 £
Business Current Account (Old)	-	-	-	-	58,816
Business Current Account (New)	84,397	-	-	84,397	-
Virgin Money Charity Deposit Account	5,254	406	138,513	144,173	143,982
	89,651	406	138,513	228,570	202,798

11. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-21 £	Total 31-Dec-20 £
Gift Aid Tax Recoverable	-	-	-	-	9,506
Prepayments	-	-	-	-	926
	-	-	-	-	10,432

12. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-21 £	Total 31-Dec-20 £
Independent Examiner's Fee	1,006	-	-	1,006	960
	1,006	-	-	1,006	960

13. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

CALVARY EVANGELICAL CHURCH BRIGHTON

**NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

14. STAFF COSTS, PAYMENTS TO TRUSTEES AND KEY MANAGEMENT PERSONNEL

a) Employees paid via Payroll:

	TOTAL 2021 £	TOTAL 2020 £
Gross Wages & Salaries	43,095	47,613
Employer's National Insurance Costs	4,220	4,357
Employers Allowance Claimed	(4,016)	(3,236)
Employer's Pension Contributions	1,028	1,657
Accommodation provided	-	16,200
	<u><u>44,326</u></u>	<u><u>66,591</u></u>

b) Self Employed Staff:

	TOTAL 2021 £	TOTAL 2020 £
Gross Payments	-	-
	<u><u>-</u></u>	<u><u>-</u></u>

Staff who were engaged in each of the following activities (actual numbers unchanged at start and end of year)

	TOTAL 2021	TOTAL 2020
Activities in furtherance of organisation's objects	3	2
	<u><u>3</u></u>	<u><u>2</u></u>

Employed staff are paid via through a payroll scheme. No employees received emoluments in excess of £60,000.

(2020 - None)

(c) Key Management Personnel and Payments to Trustees

The Charity's key management personnel is considered to be the Trustees. Two Trustees received remuneration for their roles as Pastor and Gospel Worker/Community Chaplain. The total amount paid to key management personnel (including employers NI and employers pension contributions) was £40,669 (2020 £47,600).

These payments are permitted under the charity constitution. The Trustees confirm that:

- * At no point during the year did more than one third of the Executive Committee receive remuneration.
- * Throughout the year there were at least three members of the Executive Committee that did not receive remuneration.

(d) Payments to related parties

In accordance with the revised Charity SORP (FRS102), the church discloses that the total amount of donations made to the Church (without conditions) by trustees and related parties during 2021 was £15,027 (2020 £38,011.)

The only other payments made to Trustees or any persons connected with them were reimbursements for purchases of small items made on behalf of the Church. No material transaction took place between the charity and a Trustee or any person connected with them.

(2020 - None)

CALVARY EVANGELICAL CHURCH BRIGHTON

NOTES TO THE ACCOUNTS (continued) FOR THE YEAR ENDED 31ST DECEMBER 2021

15. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

Reserves are unrestricted funds which the church has set aside for the future. The purpose of holding reserves is so that Calvary Evangelical Church Brighton is able to continue to meet its financial obligations in a situation where unforeseen shortfalls arise, until alternative plans can be put in place.

The church has identified the key risks and assessed the amounts prudent to set against those risks. As a result of this assessment, the church will seek to maintain reserves in the region of £15,000.

The church will monitor the level of reserves. Should the reserves fall below the targeted amount, the Trustees will seek to understand why and take action to increase them. Should the reserves rise above the targeted amount, the Trustees will seek to understand why and will take corrective action as we do not wish to tie up funds unnecessarily which could be spent on our charitable objectives. This policy will be reviewed annually.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees' report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

CALVARY EVANGELICAL CHURCH BRIGHTON

England & Wales - Charity number 1190059

Accounts

Calvary Evangelical Church
Registered charity 1190059
Trustees Annual Report for 2020.

The Charitable Incorporated Organisation (CIO) was constituted and approved by the Charity Commissioners (CC) on June 23rd 2020. It was set up with a view to taking over the assets and activities of the unincorporated charitable organisation no. 1089327 (the UCO). Authorisation for the transfer was granted by the CC on 1st December 2020. However two issues delayed this transfer.

Firstly, there was an error (not of our making) at the Land Registry over the ownership of the church building at 72 Viaduct Road. An overage agreement in place with the Railway Mission was not recorded at the Land Registry. This took considerable effort and negotiation to reinstate, but it was eventually resolved.

Secondly, in the financial climate resulting from COVID it proved extremely difficult to obtain a bank account for the new charity. This issue was still unresolved at the end of 2020.

Thus throughout 2020, the organisation had no choice but to continue to operate as the UIC, and a full report of financial and other activities has been provided in the Trustees Annual Report for the UCO 1089327. There was no financial activity of the CIO during 2020.

The only circumstance that had a direct impact on the CIO, therefore, was the loss of two trustees during October 2020. Christopher Fry died on 12th October 2020. Ben Alltimes resigned as of 3rd October. This was over a family matter, and at a meeting on 6th October, the trustees resolved that this did not constitute a threat to the charity.

Yours sincerely

Trustees of Calvary Evangelical Church Brighton

20th November 2021