

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
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FOR THE YEAR ENDED 31ST DECEMBER 2022

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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 Trustee D. Wrigglesworth

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

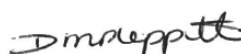
1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- 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.

CALVARY EVANGELICAL CHURCH BRIGHTON

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

		Unrestricted Fund £	Restricted Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Fixed Assets	Notes				
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 £	Balance 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 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 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 01-Jan-21 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 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 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-22 £
CURRENT PERIOD						
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						
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>46,317</u>	<u>44,326</u>

b) Self Employed Staff:

	TOTAL 2022 £	TOTAL 2021 £
Gross Payments	-	-
	<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>3</u>	<u>3</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.