

**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 31<sup>st</sup> 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
<b>Income and endowments from:</b>						
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	-	-	-	-	-	-
<b>Total income</b>	<b>64,494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,494</b>	<b>71,476</b>
<b>Expenditure on:</b>						
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
<b>Total expenditure</b>	<b>64,222</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,222</b>	<b>81,221</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>272</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>272</b>	<b>(9,744)</b>

**Transfers**

Gross transfers between funds - in	-	- -	- -	-
Gross transfers between funds - out	-	- -	- -	-
<b>Other recognised gains / losses</b>				
Gains/losses on investment assets	-	- -	- -	-
Gains on revaluation, fixed assets, charity's own use	-	- -	- -	-
<b>Net movement in funds</b>	<b>272</b>	<b>- -</b>	<b>- 272</b>	<b>(9,744)</b>

**Reconciliation of funds**

<b>Total funds brought forward</b>	<b>381,236</b>	<b>- 206</b>	<b>- 381,442</b>	<b>391,187</b>
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**Total funds carried forward**

<b>Represented by</b>	<b>381,509</b>	<b>- 206</b>	<b>- 381,715</b>	<b>381,442</b>
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**Unrestricted**

General fund	381,509	- -	- 381,509	381,236
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**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**

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

**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
<b>Fixed Asset - Tangible Assets</b>						
FA01: Freehold land & Church Buildings 72 Viad	163,313	-	-	-	163,313	163,313
<b>Total</b>	<b>163,313</b>	-	-	-	<b>163,313</b>	<b>163,313</b>
<b>Current Asset - Cash At Bank And In Hand</b>						
1501: Current account	70,854	-	206	-	71,060	72,761
1505: Virgin Money Charity Deposit Account	147,342	-	-	-	147,342	145,368
<b>Total</b>	<b>218,196</b>	-	<b>206</b>	-	<b>218,402</b>	<b>218,130</b>
<b>Net total assets</b>	<b>381,509</b>	-	<b>206</b>	-	<b>381,715</b>	<b>381,442</b>

**Statement of Assets and Liabilities – 2023**

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

**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
<b>General</b>							
Unrestricted	381,236	64,494	64,222	-	-	-	381,509
<b>Sub-totals</b>	<b>381,236</b>	<b>64,494</b>	<b>64,222</b>	-	-	-	<b>381,509</b>
<b>Emily</b>							
Restricted	206	-	-	-	-	-	206
<b>Sub-totals</b>	<b>206</b>	-	-	-	-	-	<b>206</b>
<b>Totals</b>	<b>381,442</b>	<b>64,494</b>	<b>64,222</b>	-	-	-	<b>381,715</b>

## Fund movement summary – 2023

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

## 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
<b>INCOME AND ENDOWMENTS FROM:</b>						
<b>Donations and legacies</b>						
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
<b>Donations and legacies Totals</b>	<b>62,467</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>62,467</b>	<b>70,660</b>
<b>Investments</b>						
1109 - Bank interest	2,027	-	-	-	2,027	816
<b>Investments Totals</b>	<b>2,027</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,027</b>	<b>816</b>
<b>Income and endowments Grand totals</b>	<b>64,494</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,494</b>	<b>71,476</b>
<b>EXPENDITURE ON:</b>						
<b>Other expenditure</b>						
1316 - Independent Examination fees	426	-	-	-	426	948
1330 - Professional/legal fees	330	-	-	-	330	-
<b>Other expenditure Totals</b>	<b>756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>756</b>	<b>948</b>
<b>Pastoral Expenses</b>						
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
<b>Pastoral Expenses Totals</b>	<b>35,790</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>35,790</b>	<b>45,516</b>
<b>Outreach Expenses</b>						
1307 - Childrens/Youth Work	1,005	-	-	-	1,005	516
1309 - Outreach and Evangelism	1,877	-	-	-	1,877	1,261
<b>Outreach Expenses Totals</b>	<b>2,882</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,882</b>	<b>1,776</b>
<b>Establishment Expenses</b>						
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
<b>Establishment Expenses Totals</b>	<b>14,366</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,366</b>	<b>19,674</b>

**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
<b>Secretarial and General expenses Totals</b>	<b>4,787</b>	-	-	-	<b>4,787</b>	<b>4,606</b>
<b>Support Payments</b>						
1324 - Missionary Support	2,500	-	-	-	2,500	4,000
1325 - Other charities	3,142	-	-	-	3,142	4,700
<b>Support Payments Totals</b>	<b>5,642</b>	-	-	-	<b>5,642</b>	<b>8,700</b>
<b>Expenditure Grand totals</b>	<b>64,222</b>	-	-	-	<b>64,222</b>	<b>81,221</b>

**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
<b>Income and endowments from:</b>						
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	-	-	-	-	-	-
<b>Total income</b>	<b>71,476</b>	-	-	-	<b>71,476</b>	<b>80,659</b>
<b>Expenditure on:</b>						
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
<b>Total expenditure</b>	<b>81,121</b>	<b>-</b>	<b>100</b>	<b>-</b>	<b>81,221</b>	<b>80,348</b>
<b>Net income / (expenditure) resources before transfer</b>	<b>(9,644)</b>	<b>-</b>	<b>(100)</b>	<b>-</b>	<b>(9,744)</b>	<b>310</b>
<b>Transfers</b>						
Gross transfers between funds - in	-	-	-	-	-	-
Gross transfers between funds - out	-	-	-	-	-	-
<b>Other recognised gains / losses</b>						
Gains/losses on investment assets	-	-	-	-	-	-
Gains on revaluation, fixed assets, charity's own use	-	-	-	-	-	-
<b>Net movement in funds</b>	<b>(9,644)</b>	<b>-</b>	<b>(100)</b>	<b>-</b>	<b>(9,744)</b>	<b>310</b>
<b>Reconciliation of funds</b>						
<b>Total funds brought forward</b>	<b>390,881</b>	<b>-</b>	<b>306</b>	<b>-</b>	<b>391,187</b>	<b>390,877</b>
<b>Total funds carried forward</b>	<b>381,236</b>	<b>-</b>	<b>206</b>	<b>-</b>	<b>381,442</b>	<b>391,187</b>