

BIRMINGHAM CHRISTIAN COLLEGE

England & Wales · Charity number 1002205

Details

Other names	BIRMINGHAM BIBLE INSTITUTE, THE BIRMINGHAM BIBLE INSTITUTE MINISTRIES
Status	Registered
Legal form	Charitable company
Company number	02320164
Registered	1991-03-12
Register	View on the Charity Commission register

Contact

Address	Birmingham Christian College Hamilton Drive Selly Oak Birmingham B29 6AJ
Phone	01214720726
Email	info@bccoll.uk
Website	www.bccoll.uk

Activities

Objects: (i) To promote the advancement of the Christian faith in the United Kingdom and elsewhere by spreading the Gospel of the Lord Jesus Christ. (ii) To provide education and training in the knowledge, understanding and practice of the Christian faith, and in such other subjects which are complementary to the students theological training as the trustees see fit, and to do all such things as are necessary to the attainment of that object.

Activities: The Birmingham Christian College is an evangelical college which focuses on Jesus Christ alive in His church. It offers a flexible training and teaching environment for adults from a wide diversity of backgrounds. By balancing teaching, practical hands-on experience and personal development, it has become noted for its ministry and vision for renewal through the Holy Spirit

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM AND ELSEWHERE
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£763,025	£613,625	£2,204,137	6
2023-12-31	£592,462	£596,946	£2,054,737	6
2022-12-31	£1,245,169	£678,152	£2,059,221	6
2021-12-31	£615,005	£394,903	£1,492,204	5
2020-12-31	£303,535	£270,582	-	-

Trustees

Name	Role	Appointed
Adjoa Adoma-Kumi		2024-01-29
Charles Gyamfi Agyeman		2024-01-29
Dr Eric Appiah Yeboah		2024-01-29
Dr Kwabena Agyapong-Kodua		2014-12-17
Dr Lord Elorm-Donkor		2014-12-17
Ivy Ifeatu Essiam		2024-01-29
Rev Abraham Arthur		2024-01-29
Rev Daniel Ato Eduah		2024-01-29
Rev Emmanuel Agyemang Bekoe		2021-12-02
Rev Eric Kwabena Nyamekye		2023-02-21
Rev Francis Owusu Kwaah		2017-03-21
Rev Kwaku Junior Frempong-Boadu		2021-12-02
Rev William Doe Kugbeadjor		2022-09-19
Samuel Owusu-Ansah		2025-06-03
Winifred Agyemang		2015-09-18

Accounts

REGISTERED COMPANY NUMBER: 02320164 (England and Wales)
REGISTERED CHARITY NUMBER: 1002205

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
BIRMINGHAM CHRISTIAN COLLEGE

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

BIRMINGHAM CHRISTIAN COLLEGE

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Page
Reference and administrative details	1
Report of the trustees	2 to 8
Report of the independent auditors	9 to 11
Statement of financial activities	12
Balance sheet	13
Cash flow statement	14
Notes to the cash flow statement	15
Notes to the financial statements	16 to 23
Detailed statement of financial activities	24 to 25

BIRMINGHAM CHRISTIAN COLLEGE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2024

TRUSTEES	Rev Dr L A E Donkor Chairman Rev W D Kugbeadjor Rev K J Frempong-Boadu Rev F O Kwaah Rev Prof. K Agyapong-Kodua Rev E A Bekoe Rev E K Nyamekye Rev D A Eduah (appointed 29.1.24) Rev A Arthur (appointed 29.1.24) Elder Dr C G Agyeman (appointed 29.1.24) Elder Dr E Appiah-Yeboah (appointed 29.1.24) Elder K. Adomako Mrs W Agyemang Mrs A Adoma-Kumi (appointed 29.1.24) Dr Mrs I Essiams (appointed 29.1.24)
COMPANY SECRETARY	Rev W D Kugbeadjor
REGISTERED OFFICE	Crowther Hall Hamilton Drive Selly Oak Birmingham West Midlands B29 6AJ
REGISTERED COMPANY NUMBER	02320164 (England and Wales)
REGISTERED CHARITY NUMBER	1002205
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are defined by the Memorandum of Association of the Company as follows:

1. Promoting the advancement of the Christian faith in the UK and elsewhere by spreading the Gospel of the Lord Jesus Christ.
2. Providing education and training in the knowledge, understanding and practice of the Evangelical Christian faith and to do all such things as are necessary to the attainment of that object.
3. Since CoP-UK also has among its main objectives: to advance the Christian faith and advance education, BCC's working partnership is working well and resulting not only in mutual benefit but also benefiting the public in ways that either of them would have found difficult to achieve in the current circumstances. About five hundred and seven lay-leaders of the church benefited from various training activities run by BCC. Additionally, BCC hosted the Pentecost Student and Associates (PENSA) UK and other COP-UK districts for residential retreats and conferences.

Public benefit

The facilities of the Hamilton Drive campus were available for use at subsidised rates throughout the year, but revenue has been impacted by the cancellation of the BBC Doctors Series, which had used the campus for filming, housing actors and directors. Despite this setback, efforts to promote the campus for conferences and retreats remain strong. In 2024, BCC hosted various events for both CoP and non-CoP churches, including PENSA-UK, ForMission College's MA Summer School, and Gateway Church, which hires our Conference Room every Sunday for worship services and occasionally for other events.

The college also offers a 30% discount to its partner organisations and charities for residential retreats and conferences. Promotional efforts will continue to attract more bookings and ensure the sustainability of the campus facilities.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

STRATEGIC REPORT

Achievement and performance

Charitable activities

Birmingham Christian College (BCC) continued to provide training for both CoP ministers and officers, as well as non-CoP leaders in Europe and the Middle East. In 2024, BCC reached significant milestones. Key achievements include obtaining a Tier 4 Sponsorship Licence to sponsor international students; the graduation of 311 students from our BCC Birmingham, UK, and for the first time, the BCC Den Haag, Netherlands campuses; the redesign of our website and securing an academic domain name (bccoll.ac.uk); successful validation of our new Counselling and Psychotherapy Central Awarding Body (CPCAB) Level 4 Diploma in Therapeutic Counselling for delivery in early 2025; furnishing the new Crowther Hall library with new bookshelves, library tables and chairs, and six desktop PCs; progressed in research in environmental care, and securing a research grant of £60,000 from Equipping Christian Leaders in an Age of Science (ECLAS).

Recruitment efforts broadened; face-to-face course delivery of the Certificate in Christian Ministry and Leadership (CCML), and the Introduction to Christian Counselling (ICC) courses continued at our newly opened satellite campus in Den Haag, Netherlands; successful BA and MA residents; and the addition of new cohorts to the leadership formation courses (CCML/ICC) at the Birmingham, UK Campus. BCC consistently supported its students and staff effectively through the delivery of quality education, staff and student training and seminars in the year 2024.

Achievement and Performance

a. Graduation

The 2024 graduation ceremony took place on November 2, with 311 students graduating across various programmes, including BA in Theology, CPCAB Level 2 Counselling Skills, Level 3 Certificate in Counselling, Certificate in Christian Ministry & Leadership, and Introduction to Christian Counselling (validated by NCFE and BCC). Additionally, the first cohort of students from the Church of Pentecost, who began their training in Akan (Ghanaian language) in 2023, also graduated as part of the church training programme for leaders.

b. Satellite Campus, BCC Den Haag Campus, The Netherlands

The satellite campus of Birmingham Christian College (BCC) in Den Haag, The Netherlands, was inaugurated in October 2023 to train church leaders across Europe had its first batch of students completing their courses in 2024. A total of 63 students successfully completed the Certificate in Christian Ministry and Leadership and the Introduction to Christian Counselling courses. They joined our graduation ceremony at the Birmingham, UK campus in November 2024.

c. Tier 4 Sponsorship Licence

In May 2024, BCC secured a Tier 4 Sponsorship Licence, allowing it to sponsor international students to study in the UK. This recognition by UK Visas and Immigration (UKVI) enables BCC to issue Confirmation of Acceptance for Studies (CAS), a key requirement for UK student visas. This milestone enhances BCC's global reach, cultural diversity, and reputation, reaffirming its commitment to high educational standards and compliance with UKVI regulations.

d. New Programme Development and Validation: Professional Counselling Courses

BCC successfully validated the CPCAB Level 4 Diploma in Therapeutic Counselling, set to launch in February 2025 with a mix of residential and online sessions. This two-year course completes the counselling training pathway, complementing the existing Levels 2 and 3 courses, which continued with new cohorts in January and October 2024.

e. Revalidation of BA Programme

Work on revalidating our BA programme with Birmingham Newman University, due in the 2024/25 academic year, has commenced following the delivery of the programmes since 2020. BCC has submitted the required documentation and is up to date in the process, which will be completed in 2025.

f. Research Hub & Research Grant

i. Science for Seminaries fund (ECLAS) - In May 2024, BCC won a £60,000 grant from ECLAS to support science-engaged theology, including developing our existing Environmental Stewardship module, faculty engagement with sciences, and hosting a series of Faith and Science in Creation Care workshops.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

ii. The Saltley Trust - A similar project for which BCC won a grant in 2023 progressed well during the year. This project aims to support Pentecostal and Charismatic Christians in their efforts to care for and protect God's creation. The project supports innovative work in Christian learning, discipleship, and theological education. One of the key initiatives under this project for 2024-25 is the creation of Bible study resources focused on creation care from a Spirit-led perspective.

iii. BCC Research Seminars - BCC hosts two research seminars each academic year for faculty and postgraduate students. The first seminar for the 2024/25 academic year was held on Wednesday 20th November 2024, featuring Prof. Samuel Amponsah. He presented his research on supporting Students with Disabilities (SWD) in education. Additionally, Dr. Grace Milton led a session on incorporating science-engaged theology into teaching and research.

g. Academic Domain Name & Redesign of Website

In 2024, BCC secured a new academic domain name (bccoll.ac.uk) and redesigned its website. The new domain also replaced the previous email domain (bccoll.uk) for staff and students. The redesigned website offers improved navigation, enhanced accessibility, and updated content, aiming to better serve current and prospective students. The updated domain and email addresses provide a more professional and cohesive online presence for the institution.

h. New BCC Library - Crowther Hall

The newly renovated Crowther Hall library now features bookshelves, library tables, chairs, and six desktop PCs. This upgrade aims to create a conducive learning environment, providing students with the necessary resources to support their academic goals.

i. Student Recruitment

Recruitment efforts included online open days, advertising, engaging Alumni, and a dedicated stand for prospective students at Pentecost 2024 in Germany. BCC is also working with international student recruitment agencies to sponsor international students to our programmes.

Financial review

Financial position

The financial statements have been drawn up in accordance with the Companies Act 2006, the Charities Act 2011; the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" updates in 2019 in preparing the annual report and financial statements of the charity.

The financial results show that the college was focused on achieving an on-going viable operational regime with completely new activities and had restricted other operations to preserve its financial resources.

The Charity is operating from their current location under a 99 year lease which commenced on 24/6/1968 and expires on 23/6/2067. As for recent years overall surpluses have been invested in the long-term refurbishment of the provision of the college. The net book value under the leasehold provision now stands at £1,858,118 (2023- £1,896,853) and there is 43 years remaining to the end of the lease term.

Reserves policy

The Trustees have determined that the College must:

- hold a minimum level of reserves (defined as the assets which are easily available in the short term, e.g. cash, investments, current monies owed) equivalent to 2 months' worth of operating costs.
- set a planned upper limit on our targeted reserve level so that we do not hold funds back from delivering our charitable activities unnecessarily.

The College aims to manage our reserves within the upper and lower reserve limits, or 'reserves corridor'. We monitor our short and medium forecast position to identify risks that could cause us to fall outside of this corridor (either side of it), and what corrective actions would be required to bring us back into the corridor over a rolling three-year period.

It is essential that our minimum reserve requirement is met by the 'liquid' assets so we can be confident that we would have the funds at any given point in time should we need them. Liquid Assets are readily accessible assets, such as investments and cash.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

STRATEGIC REPORT

Financial review

Going concern

The directors considers that the College/Charity accounts should be prepared on the going concern basis. This was determined by the working partnership between The Church of Pentecost-UK(CoP) by which BCC is engaged to train both lay-leaders and clergy of the church in the whole European continent and beyond. This arrangement guarantees student recruitment in the very long term. Also, a long-term lease of the BCC campus in a central location in Birmingham for over forty years gives the college the necessary facilities to serve the churches in the regions.

BCC continues to operate with the assumption that it will remain active for the foreseeable future and that it has the resources needed to continue operating indefinitely until it provides evidence to the contrary.

To offset such costs arising from unforeseen factors impacting the ability of the College to deliver education, the college has business interruption cover of £1.8m. Should the event not be covered by insurance the college is confident that its partnership with The Church of Pentecost-UK provides it with a level of reserves which is more than adequate to cover any eventuality.

Principal risks and uncertainties

It is extremely unlikely that the College would cease to operate through no choice of its own. The College is a fully owned subsidiary of the Church of Pentecost, a global Church which is financially stable and of significant regional and national economic importance. Given this, whilst any provider could potentially close, it is possible that we would continue to operate under the Church of Pentecost as a provider of educational services to its members and leadership.

The trustees review major potential risks that the College faces on a regular basis. As part of the on-going comprehensive site review and planning, continuing risks are being reviewed progressively. The right level of insurance is always used to mitigate some of the risk when applicable. The enormity of the capital funding required for the upgrading of the site and its facilities was considered a major risk. However, both the International and National Councils of The Church of Pentecost uphold the partnership whereby as its subsidiary, the church supports BCC in an arrangement that is mutually beneficial to the two charities. Also, part of the training budget of the church was given towards the operations of BCC. The church also gives full fees or bursaries for lay-leaders to train at BCC and made available additional members of staff on secondment to work at the college and funds a lectureship post at the church's expense because of the training BCC provides to the church and the public.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

STRATEGIC REPORT

Future plans

The partnership between BCC and the Church of Pentecost-UK (CoP-UK) enabled the college to continue running training courses for CoP ministers and leaders throughout the year. The delivery of training will continue at undergraduate and postgraduate degree levels. This is enhancing our prospects for more clients and individuals coming to us for training. In addition to these, the trustees intend to work towards offering other programmes and short courses open to Christians and the public within the West Midlands and further afield.

a. Proposed New Programmes

i. Professional Counselling - CPCAB Level 4 Course

Delivery of the new CPCAB Level 4 Diploma in Therapeutic Counselling will begin in February 2025 following the enrolment of students.

ii. Business Management Programme

BCC is in the process of developing BTEC Health and Social care and Business programmes, which will be validated by Pearson. These programmes will provide practical skills, improving employability, and will meet Pearson's high standards. Once approved, they will complement our existing offerings and attract a diverse range of students seeking business qualifications.

iii. Theology and Counselling Degree/PhD

BCC is in the process of developing a Theology and Counselling degree programme, which will seek validation from Birmingham Newman University and accreditation from the British Association for Counselling and Psychotherapy (BACP). This new degree aims to provide comprehensive training in both theological studies and counselling practices, equipping students with the skills and knowledge needed to support individuals and communities effectively. The programme will combine academic rigor with practical experience, ensuring graduates are well-prepared for professional roles in various settings. BCC will continue to work on developing a PhD programme in theology, further expanding its academic offerings and opportunities for advanced study.

b. Research Hub

i. ECLAS Workshops: BCC will be hosting three Faith and Science in Creation Care workshops in the 2025 series, funded by the Science for Seminaries fund (ECLAS):

- Thursday, 27th February: Pentecostal Faith and Science - An exploration of how Pentecostal faith intersects with the world of science (Online)
- Monday, 24th March: Faith & Science in Creation Care (Online)
- Thursday, 8th May: Living Waters: Christ-centred, Spirit-led, Science-guided action that helps blessings flow (Birmingham Christian College campus, UK and online)

ii. BCC Research Seminars: BCC will host the next research seminar on Tuesday, 18th March 2025. Dr. Temitope Sogbanmu, an Ecotoxicologist from the University of Lagos, will be sharing her research as part of the Science for Seminaries project.

c. Marketing our BA, MA, and Church Training programmes

Following the successful acquisition of our Tier 4 Sponsorship Licence, we will continue to robustly market these programmes both within and outside the Church of Pentecost throughout the year. This will be achieved through our Open Days, including Open Days in the UK CoP Areas, engagement with international recruitment agents, enabling us to sponsor international students to study in the UK.

d. Taking the Church Training programmes to the Church of Pentecost, UK Areas

Starting from September 2025, we will offer monthly sessions over a period of three months for those who may not be IT savvy or have work commitments that prevent them from attending weekly sessions online or virtually. This initiative will begin with the Introduction to Christian Counselling course in English. By providing these in-person sessions, we aim to make our training programmes more accessible and inclusive, ensuring that all church leaders have the opportunity to benefit from our educational offerings and are well equipped for ministry.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

STRATEGIC REPORT

e. Recruitment of Additional Staff

We plan to recruit additional staff to support our expanding programmes and initiatives. This includes hiring qualified instructors for our new CPCAB Level 4 Diploma in Therapeutic Counselling and BTEC Business programmes. We will also seek to employ a fulltime administrative support staff to ensure the smooth operation of our expanded course offerings and student services. Our recruitment efforts will focus on attracting talented individuals who are committed to our mission and values, and who can contribute to the growth and success of BCC.

f. Developing Ministers' Wives, Advanced Training for Existing Ministers, and Ministry Leaders

Courses aim to enhance the skills and knowledge of our ministers, their spouses, and those involved in leading ministries to serve effectively in their roles.

g. Start offering Fulltime MA programme

BCC will launch a full-time MA programme with in-person classes held weekly on campus, starting January 2025. Students will attend classes physically, engage directly with instructors and peers, and participate in face-to-face learning activities, following a traditional classroom delivery format.

h. Strengthen the BCC Champions/ Training Coordinators

We will strengthen the BCC Champions/Training Coordinators initiative. These coordinators will support the vision and mission of Birmingham Christian College in their local churches and nations. This initiative includes current and former BCC students, trainees, clergy, church lay leaders, youth leaders, youth workers, and the general public. They will serve as points of contact for information about BCC and its courses, promoting and championing BCC programmes and activities in their respective locations or home churches. Additionally, they will organise events, provide mentorship, facilitate training sessions, assist with enrolment, and empower individuals within their communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The College is a charitable company limited by guarantee and established by Memorandum and Articles of Association dated 22 November 1988. It is governed by Directors who are also Trustees for the purpose of charity law. In the event of the charity being wound up, the liability of the members is limited to £1 each.

Recruitment and appointment of new trustees

The Directors/Trustees who served during the year were as follows:

Rev Dr L A E Donkor - (Chairman)

Rev W D Kugbeadjor

Rev K J Frempong-Boadu

Rev F O Kwaah

Rev Prof. K Agyapong-Kodua

Rev E A Bekoe

Rev E K Nyamekye

Rev D A Eduah (appointed 29.1.24)

Rev A Arthur (appointed 29.1.24)

Elder Dr C G Agyeman (appointed 29.1.24)

Elder Dr E Appiah-Yeboah (appointed 29.1.24)

Elder K. Adomako

Mrs W Agyemang

Mrs A Adoma-Kumi (appointed 29.1.24)

Dr Mrs I Essiams (appointed 29.1.24)

The trustees were recruited in recognition of the current needs of the Board and of the skills and experience of the prospective appointee. There is a process for the appointment of new members that includes a review of prospective trustees by Board members. Training for new trustees is arranged according to individual circumstances and with recognition of previous experience in working with charities and charitable companies. Mainly, the trustees are drawn from a pool of leaders from our partner church, The Church of Pentecost and some individuals who have the necessary skills-set, knowledge and experience.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees is in overall charge of the charity. Day to day management of operational activities is managed by the Principal, Rev. William Doe Kugbeadjor, who is also the secretary of the Board of Trustees and a team of senior management staff. The board has worked conscientiously to ensure that BCC and CoP-UK benefits mutually from the activities at BCC and these two charities' objectives are met in the process.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Birmingham Christian College for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 27th May 2025 and signed on the board's behalf by:



.....
Rev W D Kugbeadjor - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Opinion

We have audited the financial statements of Birmingham Christian College (the 'charitable company') for the year ended 31st December 2024 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Okai

Ebenezer Okai FCCA; BSc (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: 29/05/2025

BIRMINGHAM CHRISTIAN COLLEGE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	88,525	65,020	153,545	146,269
Charitable activities	3				
College operating activities		567,080	42,400	609,480	445,882
Other income		-	-	-	311
Total		<u>655,605</u>	<u>107,420</u>	<u>763,025</u>	<u>592,462</u>
EXPENDITURE ON					
Charitable activities	4				
College operating activities		<u>506,205</u>	<u>107,420</u>	<u>613,625</u>	<u>596,946</u>
NET INCOME/(EXPENDITURE)		149,400	-	149,400	(4,484)
Transfers between funds	14	<u>50,377</u>	<u>(50,377)</u>	<u>-</u>	<u>-</u>
Net movement in funds		199,777	(50,377)	149,400	(4,484)
RECONCILIATION OF FUNDS					
Total funds brought forward		146,242	1,908,495	2,054,737	2,059,221
TOTAL FUNDS CARRIED FORWARD		<u><u>346,019</u></u>	<u><u>1,858,118</u></u>	<u><u>2,204,137</u></u>	<u><u>2,054,737</u></u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

BALANCE SHEET
31ST DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	10	1,898,665	1,917,055
CURRENT ASSETS			
Debtors	11	292,467	159,831
Cash at bank		61,729	26,971
		<u>354,196</u>	<u>186,802</u>
CREDITORS			
Amounts falling due within one year	12	(48,724)	(49,120)
NET CURRENT ASSETS		<u>305,472</u>	<u>137,682</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,204,137</u>	<u>2,054,737</u>
NET ASSETS		<u>2,204,137</u>	<u>2,054,737</u>
FUNDS	14		
Unrestricted funds		346,019	146,242
Restricted funds		1,858,118	1,908,495
TOTAL FUNDS		<u>2,204,137</u>	<u>2,054,737</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th May 2025 and were signed on its behalf by:


.....
W D Kugbeadjor - Trustee

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	74,854	10,776
Net cash provided by operating activities		<u>74,854</u>	<u>10,776</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(40,096)	-
Net cash (used in)/provided by investing activities		<u>(40,096)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>34,758</u>	<u>10,776</u>
Cash and cash equivalents at the beginning of the reporting period		<u>26,971</u>	<u>16,195</u>
Cash and cash equivalents at the end of the reporting period		<u><u>61,729</u></u>	<u><u>26,971</u></u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of financial activities)	149,400	(4,484)
Adjustments for:		
Depreciation charges	58,486	53,426
(Increase)/decrease in debtors	(132,636)	20,499
Decrease in creditors	(396)	(58,665)
Net cash provided by operations	<u>74,854</u>	<u>10,776</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	26,971	34,758	61,729
	<u>26,971</u>	<u>34,758</u>	<u>61,729</u>
Total	<u>26,971</u>	<u>34,758</u>	<u>61,729</u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

The Charity's policy is that individual fixed assets acquired costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office equipment - Straight line over 4 years

Computers - Straight line over 5 years

Leasehold property - Straight line over the term of the lease (99 years)

TAXATION

As a Charity, Birmingham Christian College is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

FUND ACCOUNTING

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

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Small donations	1,525	2,683
Church of Pentecost - UK	82,020	93,586
International Missions	70,000	50,000
	<u>153,545</u>	<u>146,269</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Academic income	College operating activities	424,675	219,386
Rental income	College operating activities	15,160	4,530
Students accommodation rent	College operating activities	169,645	221,966
		<u>609,480</u>	<u>445,882</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
College operating activities	<u>608,925</u>	<u>4,700</u>	<u>613,625</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	209,117	198,154
Communication costs	39,077	28,082
Freelance lecturers	25,202	21,284
Accreditation and course development fees	36,259	26,742
Library costs	11,180	10,536
Travel and conferences	6,324	6,396
Catering	882	444
Office costs	5,679	(4,012)
Website and computer costs	924	1,230
Repairs & maintenance	20,824	64,792
Council tax	6,695	3,523
Heat and light	97,623	55,442
Health and safety	13,528	7,186
Water charges	8,357	12,578
Subscription and licenses	4,582	6,577
Bank charges	406	1,084
Insurance	19,581	15,553
Legal and professional expense	1,062	1,514
Training and CPD	262	3,316
Bad debts	4,219	20,987
Advertising and marketing	2,535	(420)
Student bursaries	610	2,430
Graduation cost	1,708	2,765
Student accommodation cost	<u>28,108</u>	<u>41,707</u>
Carried forward	544,744	527,890

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

5. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2024	2023
	£	£
Brought forward	544,744	527,890
Course development costs	5,695	10,930
Depreciation	58,486	53,426
	<u>608,925</u>	<u>592,246</u>

6. SUPPORT COSTS

	Governance costs
	£
College operating activities	4,700

Support costs, included in the above, are as follows:

	2024	2023
	College operating activities	Total activities
	£	£
Auditors' remuneration	4,700	4,700

7. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Auditors' remuneration	4,700	4,700
Depreciation - owned assets	58,486	53,423

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	182,984	169,536
Social security costs	12,720	15,718
Other pension costs	13,413	12,900
	<u>209,117</u>	<u>198,154</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	3	3
Academic	3	3
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1st January 2024	2,452,760	63,446	10,931	2,527,137
Additions	7,700	20,117	12,279	40,096
	<u>2,460,460</u>	<u>83,563</u>	<u>23,210</u>	<u>2,567,233</u>
At 31st December 2024				
DEPRECIATION				
At 1st January 2024	555,907	45,431	8,744	610,082
Charge for year	46,435	7,644	4,407	58,486
	<u>602,342</u>	<u>53,075</u>	<u>13,151</u>	<u>668,568</u>
At 31st December 2024				
NET BOOK VALUE				
At 31st December 2024	<u>1,858,118</u>	<u>30,488</u>	<u>10,059</u>	<u>1,898,665</u>
At 31st December 2023	<u>1,896,853</u>	<u>18,015</u>	<u>2,187</u>	<u>1,917,055</u>

The leasehold property of Crowther Hall was valued at £375,000 on 8 August 2011 by Bigwood Chartered Surveyors of 104 - 106 Colmore Row Birmingham B3 3AG.

The property is scheduled to be revalued on completion of all major refurbishing and re-equipping that continues at the Balance Sheet date.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	286,226	154,039
Other debtors	6,241	5,792
	<u>292,467</u>	<u>159,831</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	9,864	12,567
Social security and other taxes	4,414	4,204
Accruals and deferred income	34,446	32,349
	<u>48,724</u>	<u>49,120</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	40,547	1,858,118	1,898,665	1,917,055
Current assets	354,196	-	354,196	186,802
Current liabilities	(48,724)	-	(48,724)	(49,120)
	<u>346,019</u>	<u>1,858,118</u>	<u>2,204,137</u>	<u>2,054,737</u>

14. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	146,242	149,400	50,377	346,019
Restricted funds				
College activities	1,908,495	-	(50,377)	1,858,118
TOTAL FUNDS	<u>2,054,737</u>	<u>149,400</u>	<u>-</u>	<u>2,204,137</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	655,605	(506,205)	149,400
Restricted funds			
College activities	107,420	(107,420)	-
TOTAL FUNDS	<u>763,025</u>	<u>(613,625)</u>	<u>149,400</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	105,832	40,410	146,242
Restricted funds			
College activities	1,953,389	(44,894)	1,908,495
TOTAL FUNDS	<u>2,059,221</u>	<u>(4,484)</u>	<u>2,054,737</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	448,876	(408,466)	40,410
Restricted funds			
College activities	143,586	(188,480)	(44,894)
TOTAL FUNDS	<u>592,462</u>	<u>(596,946)</u>	<u>(4,484)</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

14. MOVEMENT IN FUNDS - continued

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

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	105,832	189,810	50,377	346,019
Restricted funds				
College activities	1,953,389	(44,894)	(50,377)	1,858,118
TOTAL FUNDS	<u>2,059,221</u>	<u>144,916</u>	<u>-</u>	<u>2,204,137</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,104,481	(914,671)	189,810
Restricted funds			
College activities	251,006	(295,900)	(44,894)
TOTAL FUNDS	<u>1,355,487</u>	<u>(1,210,571)</u>	<u>144,916</u>

15. ULTIMATE PARENT COMPANY

The Church of Pentecost - UK is the parent company of Birmingham Christian College (BCC). The formal process was completed on 5th August 2020. There was no transfer of funds to acquire control of BCC. The trustees believed that a closer legal partnership provided a security for the sponsorship received by the College.

16. RELATED PARTY DISCLOSURES

No remuneration or expenses were paid to the trustees other than: Joyce Donkor (Spouse of Current Chair) - £24,570 (2023- £24,570) as staff wages.

The Parent company paid the salary for the Principal of the College, Rev W Kugbeadjor (January - December 2024. These cost are not recognised in the accounts of the College.

The Church of Pentecost - UK made donations of £82,020 (2023: £93,586). The £82,020 (2023: £93,586) included £ (2023: £40,020) towards the salary cost of Rev. Caleb Nyanni the Academic Dean and £42,000 (2023: £53,566) to the building refurbishment work being undertaken and other operational cost for the College.

The Church of Pentecost - International Mission Office IMO) Ghana made donations of £70,000.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

17. RESTRICTED FUNDS

For the benefit of users of the accounts the restricted funds is equal to the net book value of the leasehold property and buildings as shown in note 10 of the financial statements.

BIRMINGHAM CHRISTIAN COLLEGE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Small donations	1,525	-	1,525	2,683
Church of Pentecost - UK	42,000	40,020	82,020	93,586
International Missions	45,000	25,000	70,000	50,000
	<u>88,525</u>	<u>65,020</u>	<u>153,545</u>	<u>146,269</u>
Charitable activities				
Academic income	382,275	42,400	424,675	219,386
Rental income	15,160	-	15,160	4,530
Students accommodation rent	169,645	-	169,645	221,966
	<u>567,080</u>	<u>42,400</u>	<u>609,480</u>	<u>445,882</u>
Other income				
Sundry income	-	-	-	311
	<u>655,605</u>	<u>107,420</u>	<u>763,025</u>	<u>592,462</u>
Total incoming resources				
EXPENDITURE				
Charitable activities				
Wages	146,299	36,685	182,984	169,536
Social security	9,385	3,335	12,720	15,718
Pensions	13,413	-	13,413	12,900
Communication costs	39,077	-	39,077	28,082
Freelance lecturers	25,202	-	25,202	21,284
Accreditation and course development fees	15,294	20,965	36,259	26,742
Library costs	11,180	-	11,180	10,536
Travel and conferences	6,324	-	6,324	6,396
Catering	882	-	882	444
Office costs	5,679	-	5,679	(4,012)
Website and computer costs	924	-	924	1,230
Repairs & maintenance	20,824	-	20,824	64,792
Council tax	6,695	-	6,695	3,523
Heat and light	97,623	-	97,623	55,442
Health and safety	13,528	-	13,528	7,186
Water charges	8,357	-	8,357	12,578
Subscription and licenses	4,582	-	4,582	6,577
Bank charges	406	-	406	1,084
Insurance	19,581	-	19,581	15,553
Legal and professional expense	1,062	-	1,062	1,514
Training and CPD	262	-	262	3,316
Bad debts	4,219	-	4,219	20,987
Advertising and marketing	2,535	-	2,535	(420)
Carried forward	453,333	60,985	514,318	480,988

This page does not form part of the statutory financial statements

BIRMINGHAM CHRISTIAN COLLEGE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Charitable activities				
Brought forward	453,333	60,985	514,318	480,988
Student bursaries	610	-	610	2,430
Graduation cost	1,708	-	1,708	2,765
Student accommodation cost	28,108	-	28,108	41,707
Course development costs	5,695	-	5,695	10,930
Depreciation of tangible fixed assets	12,051	46,435	58,486	53,426
	<u>501,505</u>	<u>107,420</u>	<u>608,925</u>	<u>592,246</u>
Support costs				
Governance costs				
Auditors' remuneration	4,700	-	4,700	4,700
	<u>506,205</u>	<u>107,420</u>	<u>613,625</u>	<u>596,946</u>
Total resources expended				
	<u>149,400</u>	<u>-</u>	<u>149,400</u>	<u>(4,484)</u>

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2023
FOR
BIRMINGHAM CHRISTIAN COLLEGE

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Page
Reference and administrative details	1
Report of the trustees	2 to 8
Report of the independent auditors	9 to 11
Statement of financial activities	12
Balance sheet	13
Cash flow statement	14
Notes to the cash flow statement	15
Notes to the financial statements	16 to 23
Detailed statement of financial activities	24 to 25

BIRMINGHAM CHRISTIAN COLLEGE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2023

TRUSTEES	Dr L A E Donkor Chairman Rev W D Kugbeadjor Rev K J Frempong-Boadu Mr K J Adomako Mrs W Agyemang Rev F O Kwaah Rev Prof. K Agyapong-Koduah Rev E A Bekoe Rev E K Nyamekye Rev D A Eduah (appointed 29.1.24) Dr C G Agyeman (appointed 29.1.24) Rev A Arthur (appointed 29.1.24) Mrs A Adoma-Kumi (appointed 29.1.24) Dr E Appiah-Yeboah (appointed 29.1.24) Dr Mrs I Essiam (appointed 29.1.24)
COMPANY SECRETARY	Rev W D Kugbeadjor
REGISTERED OFFICE	Crowther Hall Hamilton Drive Selly Oak Birmingham West Midlands B29 6AJ
REGISTERED COMPANY NUMBER	02320164 (England and Wales)
REGISTERED CHARITY NUMBER	1002205
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are defined by the Memorandum of Association of the Company as follows:

1. Promoting the advancement of the Christian faith in the UK and elsewhere by spreading the Gospel of the Lord Jesus Christ.
2. Providing education and training in the knowledge, understanding and practice of the Evangelical Christian faith and to do all such things as are necessary to the attainment of that object.
3. Since CoP-UK also has among its main objectives: to advance the Christian faith and advance education, BCC's working partnership is working well and resulting not only in mutual benefit but also benefiting the public in ways that either of them would have found difficult to achieve in the current circumstances. About four hundred and sixty two lay-leaders of the church benefited from various training activities run by BCC. Also, forty youth from three universities in the Midlands who are youth leaders of the CoP had a training event at the BCC campus that was facilitated by BCC staff.

Public benefit

Facilities of the Hamilton Drive campus were available for use at subsidised rates throughout the year and the BBC used the site facilities as settings for some television programmes. The facilities also housed many actors and directors of the BBC Doctors Series and accommodated residential lay-leaders.

As the upgrading of the facilities is nearly completed, we are beginning to receive enquiries from different groups of the public.

Once the Crowther Hall, which has a larger hall, is completed public interest in the site has now grown and we are happy to serve our community.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

STRATEGIC REPORT

Achievement and performance

Charitable activities

Summary of Activities

The Birmingham Christian College (BCC) maintained its commitment to delivering ministerial training and theological education for both clergy and laity across Europe and the Middle East. We are glad to announce that our new satellite campus, the BCC Den Haag Campus, Netherlands was inaugurated in October 2023. A total of 641 students, including ministers and officers of the Church, were actively engaged in various programmes at our UK and the Netherlands campuses. These programmes included BA and MA in theology, professional counselling, Christian Ministry and Leadership, and Christian counselling certificate programmes. A total of 248 graduated in November 2023. During the year, the campus underwent significant enhancements to improve security and educational facilities. Specifically, CCTV systems were installed across the campus, enhancing safety and surveillance. Additionally, new interactive touchscreens were installed in both classrooms and offices within the Crowther Hall building. These technological upgrades aim to elevate the teaching and learning experience for our dedicated staff and students.

Achievement and Performance

a. New Satellite Campus, BCC Den Haag Campus, The Netherlands

A satellite campus, the Birmingham Christian College (BCC) Den Haag in the Netherlands was officially inaugurated on Saturday, October 7, 2023. The ceremony was presided over by Apostle Emmanuel Agyemang Bekoe, the International Mission Director of the Church of Pentecost (CoP). A total of 77 students enrolled in the Certificate in Christian Ministry and Leadership and the Introduction to Christian Counselling courses, which commenced in November 2023. This milestone reflects BCC and the church's commitment to equip and empower leaders for their vital roles within the church and the nations.

b. Graduation

On November 4, 2023, 248 students, including ministers and officers of the Church who had successfully completed various courses graduated at our Birmingham Campus. Notably, this included the awarding of the following qualifications: BA in Theology and Diploma in Theology (validated by Birmingham Newman University), Level 2 Certificate in Counselling Skills and Level 3 Certificate in Counselling Studies (validated by the Counselling and Psychotherapy Central Awarding Body); Certificate in Christian Ministry & Leadership and Introduction to Christian Counselling (Validated and awarded by NCFE and BCC).

c. Ministers' Wives Training

The College organised a one-week residential Christian counselling training for ministers' wives in the UK and Europe in March 2023 to enhance their skills and knowledge and equip them for their vital roles.

d. Additional Start Date in the Academic Year

Starting from 2024, the Birmingham Christian College (BCC) will offer two start dates within the academic year for our BA and MA programmes. Students who miss the traditional September intake now have the opportunity to apply and commence their studies in January.

e. Review of Church Training Programmes & Enhancing Access Participation

We have reviewed the Introduction to Christian Counselling and the Certificate in Christian Ministry and Leadership courses, including assessment methods, marking and feedback to students in response to NCFE's requirement from our last external quality verification visit. To enhance access participation, BCC introduced a one-year Certificate in Christian Ministry and Leadership programme in the Akan language in 2023. This programme specifically caters to lay leaders within the Church in Europe and the Middle East who expressed a desire to enrol in a course conducted in the Ghanaian language, which aligns with their worship services. This initiative reflects the Church and BCC's commitment to meeting the diverse linguistic needs of its students and empowering leaders for effective ministry to transform their world for Christ.

f. Successful Registration with the Office for Students (OfS)

In July 2023, the Office for Students officially confirmed its decision to register Birmingham Christian College in the register of English Higher Education providers. This achievement represents a significant milestone and a notable enhancement to the college's reputation.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

g. Research Hub

Our research hub started in 2023 to undertake research on new Christian expressions and collaborate with relevant organisations and institutions to solve real-life and current global problems, thereby building a generation of academics and students who are solution-centred. BCC secured funding for a project on eco-theology from Saltley Trust Group, Birmingham. As part of the initiative, BCC will run an ecumenical series of workshops to engage Christians in the local community on eco-theology and creation care practices. The content of these workshops will be global in scope, but rooted in local concerns and the ways that the environmental crisis can be felt and addressed. Other similar initiatives are planned for 2024.

h. Marketing Strategy Meeting.

The College's Management and the Team of volunteers had a day's workshop in May to prepare a Marketing Strategy to promote the College's strategic goals with respect to student recruitment, outreach and widening participation activity by supporting the Corporate Strategy, the Business Plans of the college and the aspirations of applicants and partner organisations. The plan has been devised to increase awareness of the college, to increase understanding of the college and to increase engagement with the College's partners.

i. Public Benefit

The facilities of the Hamilton Drive campus were available for use at subsidised rates throughout the year. The BBC used the site facilities as settings for some television programmes. The facilities also housed many actors and directors of the BBC Doctors Series and accommodated residential lay leaders. Following the requirements of Building Control, the Crowther Hall renovations were completed in August 2023 with the installation of disabled refuge units and fire doors to the first floor and the basement. We have since hosted retreats for Hatfield PIWC and PENSA Messengers Academy and Gateway Church hires our Conference Room every Sunday for their worship service and occasionally for other events. The college currently offers 30% discount to its partner organisations and other charities for residential retreats and conferences.

Financial review

Financial position

The financial statements have been drawn up in accordance with the Companies Act 2006, the Charities Act 2011; the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" updates in 2015 in preparing the annual report and financial statements of the charity.

The financial results show that the college was focused on achieving an on-going viable operational regime with completely new activities and had restricted other operations to preserve its financial resources.

The Charity is operating from their current location under a 99 year lease which commenced on 24/6/1968 and expires on 23/6/2067. As for recent years overall surpluses have been invested in the long-term refurbishment of the provision of the college. The net book value under the leasehold provision now stands at £1,896,853 (2022- £1,941,745) and there is 44 years remaining to the end of the lease term.

The additional expenditure is mainly further uncapitalised maintenance costs with day-to-day low-level operations incurring £64,792 (2022:£147,799) in the year under review.

Reserves policy

The Trustees have determined that the College must:

- hold a minimum level of reserves (defined as the assets which are easily available in the short term, e.g. cash, investments, current monies owed) equivalent to 2 months' worth of operating costs.
- set a planned upper limit on our targeted reserve level so that we do not hold funds back from delivering our charitable activities unnecessarily.

The College aims to manage our reserves within the upper and lower reserve limits, or 'reserves corridor'. We monitor our short and medium forecast position to identify risks that could cause us to fall outside of this corridor (either side of it), and what corrective actions would be required to bring us back into the corridor over a rolling three-year period.

It is essential that our minimum reserve requirement is met by the 'liquid' assets so we can be confident that we would have the funds at any given point in time should we need them. Liquid Assets are readily accessible assets, such as investments and cash.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

STRATEGIC REPORT

Financial review

Going concern

The directors considers that the College/Charity accounts should be prepared on the going concern basis. This was determined by the working partnership between The Church of Pentecost-UK(CoP) by which BCC is engaged to train both lay-leaders and clergy of the church in the whole European continent and beyond. This arrangement guarantees student recruitment in the very long term. Also, a long-term lease of the BCC campus in a central location in Birmingham for over forty years gives the college the necessary facilities to serve the churches in the regions.

BCC continues to operate with the assumption that it will remain active for the foreseeable future and that it has the resources needed to continue operating indefinitely until it provides evidence to the contrary.

To offset such costs arising from unforeseen factors impacting the ability of the College to deliver education, the college has business interruption cover of £1.8m. Should the event not be covered by insurance the college is confident that its partnership with The Church of Pentecost-UK provides it with a level of reserves which is more than adequate to cover any eventuality.

Principal risks and uncertainties

It is extremely unlikely that the College would cease to operate through no choice of its own. The College is a fully owned subsidiary of the Church of Pentecost, a global Church which is financially stable and of significant regional and national economic importance. Given this, whilst any provider could potentially close, it is possible that we would continue to operate under the Church of Pentecost as a provider of educational services to its members and leadership.

The trustees review major potential risks that the College faces on a regular basis. As part of the on-going comprehensive site review and planning, continuing risks are being reviewed progressively. The right level of insurance is always used to mitigate some of the risk when applicable. The enormity of the capital funding required for the upgrading of the site and its facilities was considered a major risk. However, both the International and National Councils of The Church of Pentecost uphold the partnership whereby as its subsidiary, the church supports BCC in an arrangement that is mutually beneficial to the two charities. Also, part of the training budget of the church was given towards the operations of BCC. The church also gives full fees or bursaries for lay-leaders to train at BCC and made available additional members of staff on secondment to work at the college and funds a lectureship post at the church's expense because of the training BCC provides to the church and the public.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

STRATEGIC REPORT

Future plans

The partnership between BCC and the Church of Pentecost-UK (CoP-UK) enabled the college to continue running training courses for CoP ministers and leaders throughout the year. The delivery of training will continue at undergraduate and postgraduate degree levels. This is enhancing our prospects for more clients and individuals coming to us for training. In addition to these, the trustees intend to work towards offering other programmes and short courses open to Christians and the public within the West Midlands and further afield.

a. Proposed New Programmes

i. Professional Counselling - CPCAB Level 4 Programme

The documentation for accreditation of the Level 4 Diploma in Therapeutic Counselling course, which is the prerequisite for professional counsellors has been submitted. The College will begin to deliver the programme validated by the Counselling and Psychotherapy Central Awarding Body (CPCAB) by May 2024.

ii. Business Management Programme

We have submitted all the documentation for the BA & MA courses in Business Management to the Birmingham Newman University. The following programmes are planned: Business Foundation Programme, BA Business Management & Entrepreneurship, BA Accounting & Finance, BA Business Administration, MA Strategic Leadership & Management, and MSc International Business Management. However, we have received feedback from the university indicating that there are concerns about the similarity in names between our proposed programmes and those the university plans to offer in the future. As a result, they have deferred their decision pending further clarification. We are engaging with them to resolve these issues.

b. Crowther Hall Furnishing

Following the completion of the Crowther Hall after all building regulations requirements were met, the furnishing of the building began this year with the installation of new interactive touchscreens in both classrooms and offices within the building. The Fire Risk Assessor and Building Control have recommended that, given the existing fire exits, the maximum capacity for the first floor of the building is 120 people. To accommodate approximately 220 occupants, we must install an exterior fire escape for the first floor. Additionally, our plans for 2024 include furnishing the lecture room, library, and offices with desks, chairs and desktop computers, among other necessary items. We are committed to completing this work by the end of 2024.

c. Roof and Gutter Cleaning of All Buildings on Site.

We plan to carry out this exercise on the buildings on site to avoid severe roof problems, structural damage and costly future repairs.

d. Application for Skilled Worker and Student Sponsor Licence

Following the registration of BCC in the register of English Higher Education providers by the OfS, we plan to submit an application to the UKVI for the skilled worker and student sponsor licence. Upon successful approval, the licence will enable the recruitment of skilled workers and international students around the world. This move demonstrates BCC's commitment to providing quality education, promoting cross-cultural understanding, and offering global perspectives to enrich the educational experience of our students while supporting international students.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The College is a charitable company limited by guarantee and established by Memorandum and Articles of Association dated 22 November 1988. It is governed by Directors who are also Trustees for the purpose of charity law. In the event of the charity being wound up, the liability of the members is limited to £1 each.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors/Trustees who served during the year were as follows:

Rev Dr L A E Donkor - (Chairman)
Rev W D Kugbeadjor - (Secretary/Principal)
Rev K J Frempong-Boadu
Mr K J Adomako
Mrs W Agyemang
Rev F O Kwaah
Rev Prof. K Agyapong-Koduah
Rev E A Bekoe
Rev E K Nyamekye (Appointed - 21/02/2023)

The trustees were recruited in recognition of the current needs of the Board and of the skills and experience of the prospective appointee. There is a process for the appointment of new members that includes a review of prospective trustees by Board members. Training for new trustees is arranged according to individual circumstances and with recognition of previous experience in working with charities and charitable companies. Mainly, the trustees are drawn from a pool of leaders from our partner church, The Church of Pentecost and some individuals who have the necessary skills-set, knowledge and experience.

Organisational structure

The Board of Trustees is in overall charge of the charity. Day to day management of operational activities is managed by the Principal, Rev. William Doe Kugbeadjor, who is also the secretary of the Board of Trustees and a team of senior management staff. The board has worked conscientiously to ensure that BCC and CoP-UK benefits mutually from the activities at BCC and these two charities' objectives are met in the process.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Birmingham Christian College for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

BIRMINGHAM CHRISTIAN COLLEGE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2023

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 6th May 2024..... and signed on the board's behalf by:



.....
Rev Dr Lord E Donkor
Chairman



.....
Rev W D Kugbeadjor
Secretary

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Opinion

We have audited the financial statements of Birmingham Christian College (the 'charitable company') for the year ended 31st December 2023 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE**

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Okai

Ebenezer Okai FCCA; BSc (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: 09/05/2024

BIRMINGHAM CHRISTIAN COLLEGE**STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	2,683	143,586	146,269	755,044
Charitable activities					
College operating activities	3	445,882	-	445,882	487,546
Other income		311	-	311	2,579
Total		<u>448,876</u>	<u>143,586</u>	<u>592,462</u>	<u>1,245,169</u>
EXPENDITURE ON					
Charitable activities					
College operating activities	4	<u>408,466</u>	<u>188,480</u>	<u>596,946</u>	<u>678,152</u>
NET INCOME/(EXPENDITURE)		40,410	(44,894)	(4,484)	567,017
RECONCILIATION OF FUNDS					
Total funds brought forward		105,832	1,953,389	2,059,221	1,492,204
TOTAL FUNDS CARRIED FORWARD		<u>146,242</u>	<u>1,908,495</u>	<u>2,054,737</u>	<u>2,059,221</u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

BALANCE SHEET
31ST DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	10	1,917,055	1,970,478
CURRENT ASSETS			
Debtors	11	159,831	180,333
Cash at bank		<u>26,971</u>	<u>16,195</u>
		186,802	196,528
CREDITORS			
Amounts falling due within one year	12	(49,120)	(107,785)
NET CURRENT ASSETS		<u>137,682</u>	<u>88,743</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,054,737</u>	<u>2,059,221</u>
NET ASSETS		<u>2,054,737</u>	<u>2,059,221</u>
FUNDS	14		
Unrestricted funds		146,242	105,832
Restricted funds		<u>1,908,495</u>	<u>1,953,389</u>
TOTAL FUNDS		<u>2,054,737</u>	<u>2,059,221</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 6th May 2024 and were signed on its behalf by:



.....
Rev Dr Lord E Donkor
Chairman



.....
Rev W D Kugbeadjor
Secretary

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>10,776</u>	<u>629,029</u>
Net cash provided by operating activities		<u>10,776</u>	<u>629,029</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>-</u>	<u>(644,202)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(644,202)</u>
		<u>-</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		10,776	(15,173)
Cash and cash equivalents at the beginning of the reporting period		<u>16,195</u>	<u>31,368</u>
Cash and cash equivalents at the end of the reporting period		<u>26,971</u>	<u>16,195</u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of financial activities)	(4,484)	567,017
Adjustments for:		
Depreciation charges	53,426	53,425
Decrease/(increase) in debtors	20,499	(57,832)
(Decrease)/increase in creditors	<u>(58,665)</u>	<u>66,419</u>
Net cash provided by operations	<u>10,776</u>	<u>629,029</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.23	Cash flow	At 31.12.23
	£	£	£
Net cash			
Cash at bank	<u>16,195</u>	<u>10,776</u>	<u>26,971</u>
	<u>16,195</u>	<u>10,776</u>	<u>26,971</u>
Total	<u>16,195</u>	<u>10,776</u>	<u>26,971</u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

The Charity's policy is that individual fixed assets acquired costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office equipment - Straight line over 4 years

Computers - Straight line over 5 years

Leasehold property - Straight line over the term of the lease (99 years)

Leased equipment - Straight line over the term of the lease (99 years)

TAXATION

As a Charity, Birmingham Christian College is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

FUND ACCOUNTING

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

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Small donations	2,683	3,168
Church of Pentecost - UK	93,586	601,876
International Missions	<u>50,000</u>	<u>150,000</u>
	<u>146,269</u>	<u>755,044</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Academic income	College operating activities	219,386	295,508
Rental income	College operating activities	4,530	4,790
Students accommodation rent	College operating activities	<u>221,966</u>	<u>187,248</u>
		<u>445,882</u>	<u>487,546</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
College operating activities	<u>592,246</u>	<u>4,700</u>	<u>596,946</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	198,154	160,480
Communication costs	28,082	41,064
Freelance lecturers	21,284	12,347
Accreditation and course development fees	26,742	58,119
Library costs	10,536	10,506
Travel and conferences	6,396	7,745
Catering	444	3,389
Office costs	(4,012)	1,435
Website and computer costs	1,230	2,963
Repairs & maintenance	64,792	147,799
Council tax	3,523	3,765
Heat and light	55,442	27,096
Health and safety	7,186	15,460
Water charges	12,578	6,373
Subscription and licenses	6,577	1,015
Bank charges	1,084	1,160
Insurance	15,553	17,678
Legal and professional expense	1,514	1,080
Training and CPD	3,316	677
Bad debts	20,987	42,257
Advertising and marketing	(420)	(1,006)
Student bursaries	2,430	9,596
Graduation cost	2,765	668
Student accommodation cost	<u>41,707</u>	<u>48,960</u>
Carried forward	527,890	620,626

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2023	2022
	£	£
Brought forward	527,890	620,626
Course development costs	10,930	-
Depreciation	<u>53,426</u>	<u>53,426</u>
	<u>592,246</u>	<u>674,052</u>

6. SUPPORT COSTS

	Governance costs
	£
College operating activities	<u>4,700</u>

Support costs, included in the above, are as follows:

	2023 College operating activities	2022 Total activities
	£	£
Auditors' remuneration	<u>4,700</u>	<u>4,100</u>

7. NET INCOME/(EXPENDITURE)

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

	2023	2022
	£	£
Auditors' remuneration	4,700	4,100
Depreciation - owned assets	<u>53,426</u>	<u>53,426</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2023 nor for the year ended 31st December 2022.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

9. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	169,536	135,180
Social security costs	15,718	11,902
Other pension costs	12,900	13,398
	<u>198,154</u>	<u>160,480</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Administration	3	3
Academic	3	3
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1st January 2023 and 31st December 2023	<u>2,452,760</u>	<u>63,446</u>	<u>10,931</u>	<u>2,527,137</u>
DEPRECIATION				
At 1st January 2023	511,015	39,086	6,558	556,659
Charge for year	<u>44,892</u>	<u>6,345</u>	<u>2,186</u>	<u>53,423</u>
At 31st December 2023	<u>555,907</u>	<u>45,431</u>	<u>8,744</u>	<u>610,082</u>
NET BOOK VALUE				
At 31st December 2023	<u>1,896,853</u>	<u>18,015</u>	<u>2,187</u>	<u>1,917,055</u>
At 31st December 2022	<u>1,941,745</u>	<u>24,360</u>	<u>4,373</u>	<u>1,970,478</u>

The leasehold property of Crowther Hall was valued at £375,000 on 8 August 2011 by Bigwood Chartered Surveyors of 104 - 106 Colmore Row Birmingham B3 3AG.

The property is scheduled to be revalued on completion of all major refurbishing and re-equipping that continues at the Balance Sheet date.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	154,039	159,485
Other debtors	<u>5,792</u>	<u>20,848</u>
	<u>159,831</u>	<u>180,333</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	12,567	54,184
Social security and other taxes	4,204	3,898
Accruals and deferred income	<u>32,349</u>	<u>49,703</u>
	<u>49,120</u>	<u>107,785</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
Fixed assets	8,560	1,908,495	1,917,055	1,970,478
Current assets	186,802	-	186,802	196,528
Current liabilities	<u>(49,120)</u>	<u>-</u>	<u>(49,120)</u>	<u>(107,785)</u>
	<u>146,242</u>	<u>1,908,495</u>	<u>2,054,737</u>	<u>2,059,221</u>

14. MOVEMENT IN FUNDS

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	105,832	40,410	146,242
Restricted funds			
College activities	1,953,389	(44,894)	1,908,495
TOTAL FUNDS	<u>2,059,221</u>	<u>(4,484)</u>	<u>2,054,737</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	448,876	(408,466)	40,410
Restricted funds			
College activities	143,586	(188,480)	(44,894)
TOTAL FUNDS	<u>592,462</u>	<u>(596,946)</u>	<u>(4,484)</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	119,512	(13,680)	105,832
Restricted funds			
College activities	1,372,692	580,697	1,953,389
TOTAL FUNDS	<u>1,492,204</u>	<u>567,017</u>	<u>2,059,221</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	510,436	(524,116)	(13,680)
Restricted funds			
College activities	734,733	(154,036)	580,697
TOTAL FUNDS	<u>1,245,169</u>	<u>(678,152)</u>	<u>567,017</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

14. MOVEMENT IN FUNDS - continued

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	119,512	26,730	146,242
Restricted funds			
College activities	1,372,692	535,803	1,908,495
TOTAL FUNDS	<u>1,492,204</u>	<u>562,533</u>	<u>2,054,737</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	959,312	(932,582)	26,730
Restricted funds			
College activities	878,319	(342,516)	535,803
TOTAL FUNDS	<u>1,837,631</u>	<u>(1,275,098)</u>	<u>562,533</u>

15. ULTIMATE PARENT COMPANY

The Church of Pentecost - UK is the parent company of Birmingham Christian College (BCC). The formal process was completed on 5th August 2020. There was no transfer of funds to acquire control of BCC. The trustees believed that a closer legal partnership provided a security for the sponsorship received by the College.

16. RELATED PARTY DISCLOSURES

No remuneration or expenses were paid to the trustees other than: Joyce Donkor (Spouse of Current Chair) - £24,570 (2022- Nil) as staff wages.

The Parent company paid the salaries for the Principals of the College, Rev W Kugbeadjor (January - December 2023). These cost are not recognised in the accounts of the College.

The Church of Pentecost - UK made donations of £93,586 (2022 - £601,876). The £93,586 included £40,020 towards the salary cost of Rev. Caleb Nyanni the Academic Dean and £53,566 to the building refurbishment work being undertaken and other operational cost for the College.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2023

17. RESTRICTED FUNDS

For the benefit of users of the accounts the restricted funds is equal to the net book value of the leasehold property and buildings as shown in note 10 of the financial statements.

BIRMINGHAM CHRISTIAN COLLEGE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Small donations	2,683	-	2,683	3,168
Church of Pentecost - UK	-	93,586	93,586	601,876
International Missions	-	50,000	50,000	150,000
	2,683	143,586	146,269	755,044
Charitable activities				
Academic income	219,386	-	219,386	295,508
Rental income	4,530	-	4,530	4,790
Students accommodation rent	221,966	-	221,966	187,248
	445,882	-	445,882	487,546
Other income				
Sundry income	311	-	311	2,579
Total incoming resources	448,876	143,586	592,462	1,245,169
EXPENDITURE				
Charitable activities				
Wages	120,441	49,095	169,536	135,180
Social security	15,718	-	15,718	11,902
Pensions	12,900	-	12,900	13,398
Communication costs	28,082	-	28,082	41,064
Freelance lecturers	21,284	-	21,284	12,347
Accreditation and course development fees	7,367	19,375	26,742	58,119
Library costs	-	10,536	10,536	10,506
Travel and conferences	6,396	-	6,396	7,745
Catering	444	-	444	3,389
Office costs	(4,012)	-	(4,012)	1,435
Website and computer costs	1,230	-	1,230	2,963
Repairs & maintenance	11,143	53,649	64,792	147,799
Council tax	3,523	-	3,523	3,765
Heat and light	55,442	-	55,442	27,096
Health and safety	7,186	-	7,186	15,460
Water charges	12,578	-	12,578	6,373
Subscription and licenses	6,577	-	6,577	1,015
Bank charges	1,084	-	1,084	1,160
Insurance	15,553	-	15,553	17,678
Legal and professional expense	1,514	-	1,514	1,080
Training and CPD	3,316	-	3,316	677
Bad debts	20,987	-	20,987	42,257
Advertising and marketing	(420)	-	(420)	(1,006)
Carried forward	348,333	132,655	480,988	561,402

This page does not form part of the statutory financial statements

BIRMINGHAM CHRISTIAN COLLEGE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Charitable activities				
Brought forward	348,333	132,655	480,988	561,402
Student bursaries	2,430	-	2,430	9,596
Graduation cost	2,765	-	2,765	668
Student accommodation cost	41,707	-	41,707	48,960
Course development costs	-	10,930	10,930	-
Depreciation of tangible fixed assets	<u>8,531</u>	<u>44,895</u>	<u>53,426</u>	<u>53,426</u>
	403,766	188,480	592,246	674,052
Support costs				
Governance costs				
Auditors' remuneration	<u>4,700</u>	<u>-</u>	<u>4,700</u>	<u>4,100</u>
Total resources expended	<u>408,466</u>	<u>188,480</u>	<u>596,946</u>	<u>678,152</u>
Net income	<u>40,410</u>	<u>(44,894)</u>	<u>(4,484)</u>	<u>567,017</u>

This page does not form part of the statutory financial statements

Accounts

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2022
FOR
BIRMINGHAM CHRISTIAN COLLEGE

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

BIRMINGHAM CHRISTIAN COLLEGE

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

	Page
Reference and administrative details	1
Report of the trustees	2 to 9
Report of the independent auditors	10 to 12
Statement of financial activities	13
Balance sheet	14
Cash flow statement	15
Notes to the cash flow statement	16
Notes to the financial statements	17 to 24
Detailed statement of financial activities	25 to 26

BIRMINGHAM CHRISTIAN COLLEGE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2022

TRUSTEES	Dr L A E Donkor - Chairman (appointed 19.09.22) Rev W D Kugbeadjor (appointed 19.9.22) Reverend K J Frempong-Boadu Elder K J Adomako Ms W Agyemang Rev F O Kwaah Dr K Agyapong-Kodua Rev E A Bekoe Rev E K Nyamekye Reverend O O Afriyie - Chairman (resigned 19.9.22)
COMPANY SECRETARY	Rev W D Kugbeadjor
REGISTERED OFFICE	Crowther Hall Hamilton Drive Selly Oak Birmingham West Midlands B29 6AJ
REGISTERED COMPANY NUMBER	02320164 (England and Wales)
REGISTERED CHARITY NUMBER	1002205
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2022).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are defined by the Memorandum of Association of the Company as follows:

1. Promoting the advancement of the Christian faith in the UK and elsewhere by spreading the Gospel of the Lord Jesus Christ.
2. Providing education and training in the knowledge, understanding and practice of the Evangelical Christian faith and to do all such things as are necessary to the attainment of that object.
3. Since CoP-UK also has among its main objectives: to advance the Christian faith and advance education, BCC's working partnership is working well and resulting not only in mutual benefit but also benefiting the public in ways that either of them would have found difficult to achieve in the current circumstances. About four hundred and sixty two lay-leaders of the church benefited from various training activities run by BCC. Also, forty youth from three universities in the Midlands who are youth leaders of the CoP had a training event at the BCC campus that was facilitated by BCC staff.

Public benefit

Facilities of the Hamilton Drive campus were available for use at subsidised rates throughout the year and the BBC used the site facilities as settings for some television programmes. The facilities also housed many actors and directors of the BBC Doctors Series and accommodated residential lay-leaders.

As the upgrading of the facilities is nearly completed, we are beginning to receive enquiries from different groups of the public.

Once the Crowther Hall, which has a larger hall, is completed public interest in the site has now grown and we are happy to serve our community.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

STRATEGIC REPORT

Achievement and performance

Charitable activities

Birmingham Christian College continued to provide training for both laity and clergy in Europe and the Middle East within and outside the Church of Pentecost (CoP). Compared to the previous year, the College's academic activities saw a significant increase, and growth in revenue by 83%. Renovation of the Family Houses, Staff House 1 and Crowther Hall were completed with support from CoP, UK and the International Missions Office. Construction of pavement and tarmac in the surroundings of Crowther Hall, and the turfing and landscaping of the family houses were also completed with BCC internally generated funds.

In addition to providing ministerial training for CoP ministers, the college is also open to the public for courses in theology, missions and Christian ministries, and counselling. The year saw the start of our professional counselling (CPCAB) course and the MA in Applied Theology. The college had a good intake for its BA and MA in Applied Theology, Certificate in Christian Ministry and Leadership (CCML), Introduction to Christian Counselling (ICC), and our professional counselling (CPCAB) programmes. Four hundred and fifty-five (455) students enrolled in different programmes in the college. Three hundred and fifty-nine (359) leaders of the Church of Pentecost from Europe and the Middle East enrolled in our NCFE-validated CCML and ICC programmes. Of the total 359 CoP leaders on the programme, 249 leaders were on the CCML course, while the remaining 110 students were on ICC. Twenty (20) CoP ministerial students, comprising 18 new entrants and 2 continuing students, were enrolled on our first year Bachelor in Applied Theology programme, validated by Newman University. Eight (8) ministerial students enrolled in the second year, while 8 others entered the final year. BCC continued to provide accommodation to our students and other institutions in Birmingham and rented a hall to a Presbyterian church. By the end of 2022, students from Austria, Bahrain, Belgium, China, France, Netherlands, Qatar, Portugal, Poland, Luxemburg, Italy, Ireland, Germany, Gorgia, Iraq, Spain, Sweden, Israel, Turkey, Ukraine, United Arab Emirates, UK, Ghana among others were studying at BCC.

Two hundred and eighty-four (284) students graduated from various courses during our first graduation ceremony held on campus in September 2022 since CoP took over BCC. All of them are serving the Lord and their local communities in different parts of Europe and the Middle East. The graduation ceremony also served as the final event which took place before Apostle Dr Lord Donkor, the first Principal of the college since CoP took over, was redeployed to serve as the National Head of CoP, UK after serving in the position for 8 years. We are very grateful for Dr Donkor's service and achievements during his tenure. Rev. William Doe Kugbeadjor was appointed as the new Principal, and Rev. Dr Boakye Agyemang was appointed on secondment as the new Director for Ministerial and Leadership Formation. We employed a part-time Administrative Assistant and recruited five new visiting lecturers to teach our MA in Applied Theology and the Ministerial and Leadership Formation programmes.

The process of registering with the Office for Students (OfS), which will enable our students to access Student Finance and for us to apply for UK Tier 4/5 licences has progressed well after submission of the required documentations, lesson observations and meetings with senior management, faculty and students by the QAA in December.

Change of Principal and Staff Recruitment

Apostle Dr Lord Donkor, the first Principal of the college was redeployed to serve as the National Head of CoP, UK after serving in the position for 8 years. Rev. William Doe Kugbeadjor who had served as the Director for Ministerial and Leadership Formation was appointed as the new Principal of the college.

Upon his appointment as the college's Principal, Rev. Dr. Boakye Agyemang was appointed on secondment as the new Director for Ministerial and Leadership Formation to coordinate the activities of the department. We recruited a part-time College Administrative Assistant, in December to provide additional admin support, particularly for the Registrar's Office. She also assists other members of the senior management team. Five new visiting lecturers were recruited to teach our MA in Applied Theology and the Ministerial and Leadership Formation programmes.

Renovation of Staff Houses, Family Houses and Crowther Hall, Turfing, Landscaping, Pavement and Tarmacking

Renovation of the Family Houses, Staff House 1 and Crowther Hall were completed. The Crowther Hall has a reception, library, a study/social area/small conference hall and toilet facilities on the ground floor, and 2 offices, toilet

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

facilities and 4 good size lecture spaces that are convertible into a large conference hall on the first floor. The CoP-UK and the International Missions Office funded these projects. We are very grateful to them. Construction of pavement and Tarmac in the surroundings of the Crowther Hall, turfing and landscaping of the family houses were also completed with BCC's internally generated funds. BCC continued to provide accommodation to our students and other institutions in Birmingham and rented a hall to a Presbyterian church.

Start of MA Programme

Following approval by Newman University, BCC began an MA in Applied Theology programme with 18 students, including 15 CoP ministerial students on two pathways, namely (1) Pastoral Theology and Leadership and (2) Strategic Leadership in Christian Ministry in October 2022.

Start of CPCAB Programme

BCC started a professional counselling programme, validated by the Counselling and Psychotherapy Central Awarding Body (CPCAB). We welcomed 16 students, including 8 ministers' wives in the first batch of Level 2s. Twelve (12) of the students, including 6 CoP ministers' wives progressed to Level 3 of the programme. We also welcomed the second batch of 14 students, including 5 ministers' wives on Level 2. The course is attracting non-CoP students from the UK and the rest of Europe. The documentation for accreditation of the Level 4 course, which is the prerequisite for professional counsellors has been submitted for a start next academic year.

Graduation

One of the highlights of the year was our graduation ceremony held on 16th September. This was the first ceremony on campus since the Church of Pentecost took control of BCC. Two hundred and eighty-four (284) students graduated from various courses during the ceremony. Forty-four (44) students, including 41 CoP ministerial students graduated with Diplomas, Graduate Diplomas and Bachelors, validated by NCFE and Newman University. Two hundred and twenty-five (225) lay leaders graduated with a Certificate in Christian Ministry & Leadership and Introduction to Christian Counselling, while the remaining 15 were from the CPCAB programme. All the CoP ministers and leaders are serving the Lord and their local communities in different parts of Europe and the Middle East.

Office for Students (OfS)

The process of registering with the Office for Students (OfS), which will enable our students to access Student Finance and for us to apply for UK Tier 4/5 licences has progressed well. Following the submission of significant amount of documentation and teaching observations from September, the Quality and Standards Review visit took place from December 15-16. They held meetings with the senior management team, academic staff, and students, reviewed evidence and inspected facilities at the college during the period. We are at the final stage of the process.

BCC has institutional accreditation from the Accreditation Service for International Colleges (ASIC) that enables us to bring CoP ministers in other European nations who are non-EU nationals to the BCC site in the UK for pre-ordination and post-ordination professional development training.

Amendment to BA Programme

A total of 39 students enrolled on our BA in Applied Theology programme from Levels 4-6. Following the annual review of the BA programme, Newman University agreed and approved a number of revisions in response to feedback from past and current students and faculty. It was established that the 10 credit modules were too demanding in terms of assessments and marking and lacked the requisite depth of content. The following changes became effective from September 2022 for the 2022/23 academic year:

- Level 4 modules are now 15 credits instead of the previous 10 credits. Modules such as Introduction to Old Testament & Introduction to New Testament were merged for greater depth and criticality to better prepare students for levels 5 and 6.
- The Research Methods and the Dissertation module at Level 6 are now separated, allowing students to explore Research Methods without affecting other related aspects, such as literature review, in their total word count for the dissertation. Students are required to design research proposals in Research Methods.

Feedback from students following the changes in these modules reveals an overwhelming acceptance of the changes made. A further review meeting is scheduled for January 2023 to engage Level 4 lecturers and students.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

STRATEGIC REPORT

Financial review

Financial position

The financial statements have been drawn up in accordance with the Companies Act 2006, the Charities Act 2011; the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" updates in 2015 in preparing the annual report and financial statements of the charity.

The financial results show that the college was focused on achieving an on-going viable operational regime with completely new activities and had restricted other operations to preserve its financial resources.

The Charity is operating from their current location under a 99 year lease which commenced on 24/6/1968 and expires on 23/6/2067. As for recent years overall surpluses have been invested in the long-term refurbishment of the provision of the college. The net book value under the leasehold provision now stands at £1,941,745 (2021-£1,342,438) and there is 45 years remaining to the end of the lease term.

The additional expenditure is mainly further uncapitalised maintenance costs with day-to-day low-level operations incurring approximately £100,000 for both of the recent years.

Reserves policy

The college has projected 30% of its net income to be kept in its reserves now that the major project on site (Family houses and Crowther Hall) is completed.

The Trustees have determined that the College must:

- o hold a minimum level of reserves (defined as the assets which are easily available in the short term, e.g. cash, investments, current monies owed) equivalent to 6 months' worth of operating costs.
- o set a planned upper limit on our targeted reserve level so that we do not hold funds back from delivering our charitable activities unnecessarily.

The College aims to manage our reserves within the upper and lower reserve limits, or 'reserves corridor'. We monitor our short and medium forecast position to identify risks that could cause us to fall outside of this corridor (either side of it), and what corrective actions would be required to bring us back into the corridor over a rolling three-year period.

It is essential that our minimum reserve requirement is met by the 'liquid' assets so we can be confident that we would have the funds at any given point in time should we need them. Liquid Assets are readily accessible assets, such as investments and cash.

Going concern

The directors considers that the College/Charity accounts should be prepared on the going concern basis. This was determined by the working partnership between The Church of Pentecost-UK(CoP) by which BCC is engaged to train both lay-leaders and clergy of the church in the whole European continent and beyond. This arrangement guarantees student recruitment in the very long term. Also, a long-term lease of the BCC campus in a central location in Birmingham for over forty years gives the college the necessary facilities to serve the churches in the regions.

BCC continues to operate with the assumption that it will remain active for the foreseeable future and that it has the resources needed to continue operating indefinitely until it provides evidence to the contrary.

To offset such costs arising from unforeseen factors impacting the ability of the College to deliver education, the college has business interruption cover of £1.8m. Should the event not be covered by insurance the college is confident that its partnership with The Church of Pentecost-UK provides it with a level of reserves which is more than adequate to cover any eventuality.

BIRMINGHAM CHRISTIAN COLLEGE

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

STRATEGIC REPORT

Principal risks and uncertainties

It is extremely unlikely that the College would cease to operate through no choice of its own. The College is a fully owned subsidiary of the Church of Pentecost, a global Church which is financially stable and of significant regional and national economic importance. Given this, whilst any provider could potentially close, it is possible that we would continue to operate under the Church of Pentecost as a provider of educational services to its members and leadership.

The trustees review major potential risks that the College faces on a regular basis. As part of the on-going comprehensive site review and planning, continuing risks are being reviewed progressively. The right level of insurance is always used to mitigate some of the risk when applicable. The enormity of the capital funding required for the upgrading of the site and its facilities was considered a major risk. However, both the International and National Councils of The Church of Pentecost uphold the partnership whereby as its subsidiary, the church supports BCC in an arrangement that is mutually beneficial to the two charities. Also, part of the training budget of the church was given towards the operations of BCC. The church also gives full fees or bursaries for lay-leaders to train at BCC and made available additional members of staff on secondment to work at the college and funds a lectureship post at the church's expense because of the training BCC provides to the church and the public.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

STRATEGIC REPORT

Future plans

The partnership between BCC and CoP-UK enabled the college to continue running training courses for CoP ministers and leaders throughout the year. The delivery of training will continue at undergraduate and postgraduate degree levels. This is enhancing our prospects for more clients and individuals coming to us for training. In addition to these, the trustees intend to work towards offering other short courses open to Christians within the West Midlands and further afield.

We are currently reviewing the ICC and CCML courses, including assessment methods, marking and feedback to students in response to NCFE's requirements from our last external quality verification visit. To widen access and participation, we are also considering offering the award as an internal BCC certificate for leaders who would find it challenging to meet the NCFE standards for Level 4. In addition to recruiting for 2023, a one-week residential ICC training for ministers' wives in UK and Europe is scheduled for March 2023.

a. Den Haag Bible School

The college is currently undertaking feasibility studies on opening a campus at Den Haag, The Netherlands for in-person training of officers and ministers within mainland Europe. A visit to the facility by the BCC management team and a meeting with the National leadership of CoP-Netherlands are scheduled for January 2023. This will be followed by a meeting with all Heads of CoP nations in Europe in February.

b. Crowther Hall Furnishing

The Crowther Hall was completed, and we intend to furnish it in the coming year. An estimated £88,000 is required to furnish the lecture room, library and offices with desks and chairs, 4 smart screens, desktop and laptop computers, among other things.

c. Research Hub

A research hub is planned to start in the coming year. This will undertake research on new Christian expressions and partnership with other government stakeholders for a Christian response to the current global challenges.

d. Explore and start Chartered Management Institute (CMI) Programmes.

Discussions are ongoing to determine the current relevance and viability of BA and MA in Business Management and other MA programmes for possible accreditation from Newman University.

e. Conversion of Lecture/Meeting Rooms in the East Block to Studio Flats.

We plan to convert part of the accommodation facilities in East Block to 3 studio flats and 2 ensembles now that Crowther Hall will be available for lectures/meetings.

f. Roof and Gutter Cleaning of All Buildings on Site.

We plan to carry out this exercise to avoid severe roof problems, structural damage and costly future repairs.

g. Marketing strategy meeting.

We plan to hold a day's business meeting in May 2023 to develop a new marketing strategy pending successful OfS registration.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The College is a charitable company limited by guarantee and established by Memorandum and Articles of Association dated 22 November 1988. It is governed by Directors who are also Trustees for the purpose of charity law. In the event of the charity being wound up, the liability of the members is limited to £1 each.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors/Trustees who served during the year were as follows:

Apostle Dr L A E Donkor - (Chairman - appointed 19.09.22)
Reverend W D Kugbeadjor - (Principal - appointed 19.09.22)
Reverend K J Frempong-Boadu
Elder K J Adomako
Mrs W Agyemang
Reverend F O Kwaah
Dr K Agyapong-Koduah
Reverend E A Bekoe
Apostle O O Afriyie (Chairman - resigned 19.09.22)
Reverend E K Nyameke (resigned 19.09.22)

The trustees were recruited in recognition of the current needs of the Board and of the skills and experience of the prospective appointee. There is a process for the appointment of new members that includes a review of prospective trustees by Board members. Training for new trustees is arranged according to individual circumstances and with recognition of previous experience in working with charities and charitable companies. Mainly, the trustees are drawn from a pool of leaders from our partner church, The Church of Pentecost and some individuals who have the necessary skills-set, knowledge and experience.

Organisational structure

The Board of Trustees is in overall charge of the charity. Day to day management of operational activities is managed by the Principal, Dr Lord Elorm Donkor, who is also the secretary of the Board of Trustees and a team of senior management staff. The board has worked conscientiously to ensure that BCC and CoP-UK benefits mutually from the activities at BCC and these two charities' objectives are met in the process.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Birmingham Christian College for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2022

AUDITORS

The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 11th July 2023 and signed on the board's behalf by:



.....
Rev W D Kugbeadjor - Trustee

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE**

Opinion

We have audited the financial statements of Birmingham Christian College (the 'charitable company') for the year ended 31st December 2022 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE**

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Okai

Ebenezer Okai FCCA; BSc (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date:

21/07/2023

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

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	20,311	734,733	755,044	277,669
Charitable activities					
College operating activities	3	487,546	-	487,546	332,331
Other income		<u>2,579</u>	<u>-</u>	<u>2,579</u>	<u>5,005</u>
Total		<u>510,436</u>	<u>734,733</u>	<u>1,245,169</u>	<u>615,005</u>
EXPENDITURE ON					
Charitable activities					
College operating activities	4	<u>524,116</u>	<u>154,036</u>	<u>678,152</u>	<u>394,903</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	14	(13,680) <u>11,644</u>	580,697 <u>(11,644)</u>	567,017 <u>-</u>	220,102 <u>-</u>
Net movement in funds		(2,036)	569,053	567,017	220,102
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>119,512</u>	<u>1,372,692</u>	<u>1,492,204</u>	<u>1,272,102</u>
TOTAL FUNDS CARRIED FORWARD		<u>117,476</u>	<u>1,941,745</u>	<u>2,059,221</u>	<u>1,492,204</u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

BALANCE SHEET
31ST DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	10	1,970,478	1,379,701
CURRENT ASSETS			
Debtors	11	180,334	122,501
Cash at bank		<u>16,195</u>	<u>31,368</u>
		196,529	153,869
CREDITORS			
Amounts falling due within one year	12	(107,786)	(41,366)
NET CURRENT ASSETS		<u>88,743</u>	<u>112,503</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,059,221</u>	<u>1,492,204</u>
NET ASSETS		<u>2,059,221</u>	<u>1,492,204</u>
FUNDS	14		
Unrestricted funds		117,476	119,512
Restricted funds		<u>1,941,745</u>	<u>1,372,692</u>
TOTAL FUNDS		<u>2,059,221</u>	<u>1,492,204</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11th July 2023 and were signed on its behalf by:



.....
L A E Donkor - Trustee

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>629,029</u>	<u>194,015</u>
Net cash provided by operating activities		<u>629,029</u>	<u>194,015</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(644,202)</u>	<u>(195,469)</u>
Net cash used in investing activities		<u>(644,202)</u>	<u>(195,469)</u>
Change in cash and cash equivalents in the reporting period		(15,173)	(1,454)
Cash and cash equivalents at the beginning of the reporting period		<u>31,368</u>	<u>32,822</u>
 Cash and cash equivalents at the end of the reporting period		<u>16,195</u>	<u>31,368</u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of financial activities)	567,017	220,102
Adjustments for:		
Depreciation charges	53,425	38,785
Increase in debtors	(57,833)	(79,361)
Increase in creditors	<u>66,420</u>	<u>14,489</u>
Net cash provided by operations	<u>629,029</u>	<u>194,015</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.22	Cash flow	At 31.12.22
	£	£	£
Net cash			
Cash at bank	<u>31,368</u>	<u>(15,173)</u>	<u>16,195</u>
	<u>31,368</u>	<u>(15,173)</u>	<u>16,195</u>
Total	<u>31,368</u>	<u>(15,173)</u>	<u>16,195</u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2022**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

The Charity's policy is that individual fixed assets acquired costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office equipment - Straight line over 4 years

Computers - Straight line over 5 years

Leasehold property - Straight line over the term of the lease (99 years)

Leased equipment - Straight line over the term of the lease (99 years)

TAXATION

As a Charity, Birmingham Christian College is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

FUND ACCOUNTING

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

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Small donations	3,168	180
Church of Pentecost - UK	601,876	277,489
International Missions	<u>150,000</u>	<u>-</u>
	<u>755,044</u>	<u>277,669</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Academic income	College operating activities	295,508	237,035
Rental income	College operating activities	4,790	6,185
Students accommodation rent	College operating activities	<u>187,248</u>	<u>89,111</u>
		<u>487,546</u>	<u>332,331</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
College operating activities	<u>674,052</u>	<u>4,100</u>	<u>678,152</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Staff costs	160,480	85,680
Communication costs	41,064	23,551
Freelance lecturers	12,347	18,575
Accreditation and course development fees	58,119	22,765
Library costs	10,506	8,593
Travel and conferences	7,745	1,054
Catering	3,389	238
Office costs	1,435	4,724
Website and computer costs	2,963	718
Repairs & maintenance	147,799	70,278
Council tax	3,765	38,526
Heat and light	27,096	19,743
Health and safety	15,460	9,300
Water charges	6,373	2,458
Subscription and licenses	1,015	864
Rent other and caretaking	-	250
Bank charges	1,160	761
Insurance	17,678	14,238
Legal and professional expense	1,080	2,384
Training and CPD	677	2,975
Bad debts	42,257	-
Advertising and marketing	(1,006)	9,232
Student bursaries	9,596	3,500
Graduation cost	<u>668</u>	<u>-</u>
Carried forward	571,666	340,407

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

5. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2022	2021
	£	£
Brought forward	571,666	340,407
Student accommodation cost	48,960	10,211
Depreciation	<u>53,426</u>	<u>38,785</u>
	<u><u>674,052</u></u>	<u><u>389,403</u></u>

6. SUPPORT COSTS

	Governance costs
	£
College operating activities	<u><u>4,100</u></u>

Support costs, included in the above, are as follows:

	2022	2021
	College operating activities	Total activities
	£	£
Auditors' remuneration	4,100	3,600
Non-audit Examination	<u>-</u>	<u>1,900</u>
	<u><u>4,100</u></u>	<u><u>5,500</u></u>

7. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Auditors' remuneration	4,100	3,600
Depreciation - owned assets	<u>53,425</u>	<u>38,785</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

TRUSTEES' EXPENSES

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

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

9. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	135,180	74,661
Social security costs	11,902	5,419
Other pension costs	13,398	5,600
	<u>160,480</u>	<u>85,680</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Administration	3	2
Academic	<u>3</u>	<u>3</u>
	<u>6</u>	<u>5</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1st January 2022	1,808,558	63,446	10,931	1,882,935
Additions	<u>644,202</u>	<u>-</u>	<u>-</u>	<u>644,202</u>
At 31st December 2022	<u>2,452,760</u>	<u>63,446</u>	<u>10,931</u>	<u>2,527,137</u>
DEPRECIATION				
At 1st January 2022	466,120	32,742	4,372	503,234
Charge for year	<u>44,895</u>	<u>6,344</u>	<u>2,186</u>	<u>53,425</u>
At 31st December 2022	<u>511,015</u>	<u>39,086</u>	<u>6,558</u>	<u>556,659</u>
NET BOOK VALUE				
At 31st December 2022	<u>1,941,745</u>	<u>24,360</u>	<u>4,373</u>	<u>1,970,478</u>
At 31st December 2021	<u>1,342,438</u>	<u>30,704</u>	<u>6,559</u>	<u>1,379,701</u>

The leasehold property of Crowther Hall was valued at £375,000 on 8 August 2011 by Bigwood Chartered Surveyors of 104 - 106 Colmore Row Birmingham B3 3AG.

The property is scheduled to be revalued on completion of all major refurbishing and re-equipping that continues at the Balance Sheet date.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	159,485	122,501
Other debtors	<u>20,849</u>	<u>-</u>
	<u>180,334</u>	<u>122,501</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	54,184	12,878
Social security and other taxes	3,898	3,834
Accruals and deferred income	<u>49,704</u>	<u>24,654</u>
	<u>107,786</u>	<u>41,366</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
Fixed assets	27,771	1,942,707	1,970,478	1,379,701
Current assets	196,529	-	196,529	153,869
Current liabilities	<u>(106,824)</u>	<u>(962)</u>	<u>(107,786)</u>	<u>(41,366)</u>
	<u>117,476</u>	<u>1,941,745</u>	<u>2,059,221</u>	<u>1,492,204</u>

14. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	119,512	(13,680)	11,644	117,476
Restricted funds				
College activities	<u>1,372,692</u>	<u>580,697</u>	<u>(11,644)</u>	<u>1,941,745</u>
TOTAL FUNDS	<u>1,492,204</u>	<u>567,017</u>	<u>-</u>	<u>2,059,221</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	510,436	(524,116)	(13,680)
Restricted funds			
College activities	734,733	(154,036)	580,697
TOTAL FUNDS	<u>1,245,169</u>	<u>(678,152)</u>	<u>567,017</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	94,879	24,633	119,512
Restricted funds			
College activities	1,177,223	195,469	1,372,692
TOTAL FUNDS	<u>1,272,102</u>	<u>220,102</u>	<u>1,492,204</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,116	(318,483)	24,633
Restricted funds			
College activities	271,889	(76,420)	195,469
TOTAL FUNDS	<u>615,005</u>	<u>(394,903)</u>	<u>220,102</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

14. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	94,879	10,953	11,644	117,476
Restricted funds				
College activities	1,177,223	776,166	(11,644)	1,941,745
TOTAL FUNDS	<u>1,272,102</u>	<u>787,119</u>	<u>-</u>	<u>2,059,221</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	853,552	(842,599)	10,953
Restricted funds			
College activities	1,006,622	(230,456)	776,166
TOTAL FUNDS	<u>1,860,174</u>	<u>(1,073,055)</u>	<u>787,119</u>

15. ULTIMATE PARENT COMPANY

The Church of Pentecost - UK is the parent company of Birmingham Christian College (BCC). The formal process was completed on 5th August 2020. There was no transfer of funds to acquire control of BCC. The trustees believed that a closer legal partnership provided a security for the sponsorship received by the College.

16. RELATED PARTY DISCLOSURES

No remuneration or expenses were paid to the trustees other than:

Dr Lord Donkor £Nil (2021 - £339) for overseas travel and events reimbursement.
Dr Lord Donkor - £Nil (2021 - £715) UK expenses reimbursement.
Joyce Donkor - £Nil (2021 - £490) for professional work.

The Parent company paid the salaries for the Principals of the College, Apostle Dr L Donkor (January - September) and Rev W Kugbeadjor (October - December 2022). These cost are not recognised in the accounts of the College.

The Parent company contributes £40,020 towards the salary cost of Rev. Caleb Nyanni the Academic Dean.

The Church of Pentecost - UK made donations of £573,089 (2021 - £277,489) to the building refurbishment work being undertaken and other operational cost for the College.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2022

17. RESTRICTED FUNDS

For the benefit of users of the accounts the restricted funds is equal to the net book value of the leasehold property and buildings as shown in note 10 of the financial statements.

BIRMINGHAM CHRISTIAN COLLEGE**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Small donations	3,168	-	3,168	180
Church of Pentecost - UK	17,143	584,733	601,876	277,489
International Missions	-	150,000	150,000	-
	20,311	734,733	755,044	277,669
Charitable activities				
Academic income	295,508	-	295,508	237,035
Rental income	4,790	-	4,790	6,185
Students accommodation rent	187,248	-	187,248	89,111
	487,546	-	487,546	332,331
Other income				
Sundry income	2,579	-	2,579	5,005
Total incoming resources	510,436	734,733	1,245,169	615,005
EXPENDITURE				
Charitable activities				
Wages	95,160	40,020	135,180	74,661
Social security	11,902	-	11,902	5,419
Pensions	13,398	-	13,398	5,600
Communication costs	41,064	-	41,064	23,551
Freelance lecturers	12,347	-	12,347	18,575
Accreditation and course development fees	58,119	-	58,119	22,765
Library costs	10,506	-	10,506	8,593
Travel and conferences	7,745	-	7,745	1,054
Catering	3,389	-	3,389	238
Office costs	1,435	-	1,435	4,724
Website and computer costs	2,963	-	2,963	718
Repairs & maintenance	78,678	69,121	147,799	70,278
Council tax	3,765	-	3,765	38,526
Heat and light	27,096	-	27,096	19,743
Health and safety	15,460	-	15,460	9,300
Water charges	6,373	-	6,373	2,458
Subscription and licenses	1,015	-	1,015	864
Rent other and caretaking	-	-	-	250
Bank charges	1,160	-	1,160	761
Insurance	17,678	-	17,678	14,238
Legal and professional expense	1,080	-	1,080	2,384
Training and CPD	677	-	677	2,975
Bad debts	42,257	-	42,257	-
Carried forward	453,267	109,141	562,408	327,675

This page does not form part of the statutory financial statements

BIRMINGHAM CHRISTIAN COLLEGE

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

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Charitable activities				
Brought forward	453,267	109,141	562,408	327,675
Advertising and marketing	(1,006)	-	(1,006)	9,232
Student bursaries	9,596	-	9,596	3,500
Graduation cost	668	-	668	-
Student accommodation cost	48,960	-	48,960	10,211
Long leasehold	-	44,895	44,895	30,254
Plant and machinery	6,345	-	6,345	6,345
Computer equipment	<u>2,186</u>	<u>-</u>	<u>2,186</u>	<u>2,186</u>
	520,016	154,036	674,052	389,403
Support costs				
Governance costs				
Auditors' remuneration	4,100	-	4,100	3,600
Non-audit Examination	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,900</u>
	<u>4,100</u>	<u>-</u>	<u>4,100</u>	<u>5,500</u>
Total resources expended	<u>524,116</u>	<u>154,036</u>	<u>678,152</u>	<u>394,903</u>
Net income	<u>(13,680)</u>	<u>580,697</u>	<u>567,017</u>	<u>220,102</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02320164 (England and Wales)
REGISTERED CHARITY NUMBER: 1002205

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2021
FOR
BIRMINGHAM CHRISTIAN COLLEGE

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

BIRMINGHAM CHRISTIAN COLLEGE

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

	Page
Reference and administrative details	1
Report of the trustees	2 to 7
Report of the independent auditors	8 to 11
Statement of financial activities	12
Balance sheet	13
Cash flow statement	14
Notes to the cash flow statement	15
Notes to the financial statements	16 to 22
Detailed statement of financial activities	23 to 24

BIRMINGHAM CHRISTIAN COLLEGE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2021

TRUSTEES	Reverend O O Afriyie - Chairman Dr L A E Donkor Elder K J Adomako Dr K Agyapong-Kodua Ms W Agyemang Rev F O Kwaah Rev E K Nyamekye Reverend K J Frempong-Boadu (appointed 2.12.21) Rev E A Bekoe (appointed 2.12.21)
COMPANY SECRETARY	Dr L A E Donkor
REGISTERED OFFICE	Crowther Hall Hamilton Drive Selly Oak Birmingham West Midlands B29 6AJ
REGISTERED COMPANY NUMBER	02320164 (England and Wales)
REGISTERED CHARITY NUMBER	1002205
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

BIRMINGHAM CHRISTIAN COLLEGE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity are defined by the Memorandum of Association of the Company as follows:

1. Promoting the advancement of the Christian faith in the UK and elsewhere by spreading the Gospel of the Lord Jesus Christ.
2. Providing education and training in the knowledge, understanding and practice of the Evangelical Christian faith and to do all such things as are necessary to the attainment of that object.
3. Since CoP-UK also has among its main objectives: to advance the Christian faith and advance education, BCC's working partnership with it is working well and resulting not only in mutual benefit but also benefiting the public in ways that either of them would have found difficult to achieve in the current circumstances. One hundred and seventy-four students were enrolled on Certificate in Christian Leadership and Ministry course while one hundred and twenty students completed the Introduction to Christian Counselling course. Apart from these seventy-four students enrolled on our BA programme at different levels.

Public benefit

Facilities of the Hamilton Drive campus were available for use at subsidised rates throughout the year and the BBC used the site facilities as settings for some television programmes. The facilities also housed many directors of the BBC Doctors Series and accommodated residential lay-leaders. As the upgrading of the facilities continues, we are beginning to receive enquiries from different groups of the public. We had students from three universities in the Midlands come to use the campus for training for youth leaders. We also offered a space for a church to have bi-weekly meetings and services. Once the Chapel Block, which has a larger hall, is completed public interest in the site will grow and we are happy to serve our community.

BIRMINGHAM CHRISTIAN COLLEGE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

STRATEGIC REPORT

Achievement and performance

Charitable activities

Summary Overview

Despite the disruption of the pandemic on all institutions, BCC has recovered very quickly and recorded a massive growth in both revenue and academic activities. The final stage of renovation work at the college was recommenced after the disruption brought by the COVID-19 pandemic in 2020. Staff House 2 was fully completed and allocated to a senior staff who needed to stay on site to manage residents' needs, security, off hour enquiries and check-ins for accommodation. The six two-bedroom houses called Family Houses were renovated. By the end of December, ninety percent of the work had been completed. These houses will expand our accommodation capacity as we have already received enquiries of student families who want to rent them. Also, work on the Chapel Block (Crowther Hall) resumed and about twenty percent of work has been completed. When completed, this block will give us four good size lecture spaces that are convertible into a large conference hall on the first floor. There are also, two offices and toilet facilities on the first floor. On the ground floor we have a small size conference room, a library space, reception, comms room and toilet facilities. The reliable and substantial capital injection coming from the parent Charity, The Church of Pentecost-UK has enabled these projects to go on steadily.

In return for this support, the college has continued to provide training for both laity and clergy of the church. Two hundred and ninety-four (294) students being lay leaders of the church in different European countries were enrolled on our Certificate in Christian Ministry in 2021 and Introduction to Christian counselling. We also welcomed the second batch of first-year students to our Batchelor's degree in Applied Theology programme, validated by Newman University. Then we enrolled final year students who had previous learning credits to complete their Batchelors at BCC.

Apart from the Ministerial Students from The Church of Pentecost-UK, some of whom came from continental Europe, we enrolled other students from the UK and Ghana. Various intellectual and practical exercises, weekend placements in churches and lectures were used to prepare the students for full time Christian ministry as Overseers (pastors). At the end of this year most of the students on the Batchelor's programme completed their BA. Others completed the requirements for ministerial trainees for a Diploma in Higher Education in Theology. They are all serving the Lord and their communities in different parts of the UK and Europe. We have provided accommodation to our students and students from other institutions in Birmingham and rented a hall to a Presbyterian church.

Our first programme reviews with Newman University went very well and consequently, Newman University has validated our MA programme in Applied Theology with three tracks: Strategic Leadership in Christian Context, Pastoral Theology and Leadership and Pentecostal/Charismatic Missions. In another validation by the Accreditation Service for International Colleges (ASIC) BCC was adjudged as a premier college for the efficient manner in which we run the college and the excellent student experience we offer.

Achievement and Performance

BCC recruited a fulltime Business and Operations Director and a part-time lecturer. BCC continued the improvement and modernisation of the heating system, lighting and energy efficient strategies such as installation of new UPVC double-glazed windows, replacing of timber claddings for UPVC claddings throughout the site, new kitchens, new bathrooms, and new internal decorations on the site. In 2021, Staff House 2 was fully completed and allocated to a senior staff who needed to stay on site to manage residents' needs, security, off hour enquiries and check-ins for accommodation. The six two-bedroom houses called Family Houses were renovated. By the end of December, ninety percent of the work had been completed. These houses will expand our accommodation capacity as we have already received enquiries of student families who want to rent them. Also, work on the Chapel Block (Crowther Hall) resumed and about twenty percent of work has been completed. When completed, this block will give us four good size lecture spaces that are convertible into a large conference hall on the first floor. There are also, two offices and toilet facilities on the first floor. On the ground floor we have a small size conference room, a library space, reception, comms room and toilet facilities.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

University Validation

In addition to the BA programmes validated by Newman University in 2020, BCC has again been successful in the validation of an MA programme by Newman University. This validation will now enable BCC to offer both undergraduate and postgraduate degree courses in Christian leadership training in a wide range of ministry opportunities in the church and marketplace. These courses aim to equip people to get a better understanding of the Good News of the Christian faith to the multi-cultural society in the West Midlands, UK and beyond. The strategic leadership track of the programme has been highly commended by many church leaders and professionals in the field of Christian ministry.

Merger and amendment of A& M

The merger arrangement, by which BCC became a subsidiary of CoP-UK, a process completed in 2020 with the involvement of the Charity Commission is working very well as the church can continue to sponsor the college fully. A secure funding for BCC benefits the public as BCC will be able to continue to offer our valued services.

Impact of Covid-19

The outbreak and subsequent repetitions of the pandemic and various lockdowns disrupted our academic activities. However, we moved all our teaching and tutorials online while our administrative staff and fulltime faculty worked on site when it was possible to do so. Our visiting lecturers have been very supportive of the new arrangements in ways that ensured that our students did not lose anything apart from perhaps, the physical contact with lecturers and themselves. We undertook risk assessments for our return to campus and have since moved all senior management staff back to working at college premises at Crowther Hall. However, since we are still able to offer training online to our clients and students, we are confident that the worse is behind us and BCC will remain a viable charity to serve the public in the Midlands. The validation of our course by a university increases our reputation to offer training to the public.

Financial review

Financial position

The financial statements have been drawn up in accordance with the Companies Act 2006, the Charities Act 2011; the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" updates in 2015 in preparing the annual report and financial statements of the charity.

The financial results show that the college was focused on achieving an on-going viable operational regime with completely new activities and had restricted other operations to preserve its financial resources.

The Charity is operating from their current location under a 99 year lease which commenced on 24/6/1968 and expires on 23/6/2067. As for recent years overall surpluses have been invested in the long-term refurbishment of the provision of the college. The net book value under the leasehold provision now stands at £1,379,701 and there is 46 years remaining to the end of the lease term.

The additional expenditure is mainly further uncapitalised maintenance costs with day-to-day low-level operations incurring approximately £100,000 for both of the recent years.

Reserves policy

The trustees are aware that available reserves have dipped below the level of recent years but consider that in view of the collaborative working with The Church of Pentecost-UK, they are sufficient for the time being. After the huge capitalisation that is going on through the refurbishment funds and donations will be available again to build the College's reserves.

BIRMINGHAM CHRISTIAN COLLEGE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

STRATEGIC REPORT

Financial review

Going concern

The directors considers that the College/Charity accounts should be prepared on the going concern basis. This was determined by the working partnership between The Church of Pentecost - UK (CoP) by which BCC is engaged to train both lay-leaders and clergy of the church in the whole European continent and beyond. This arrangement guarantees student recruitment in the very long term. Also, a long-term lease of the BCC campus in a central location in Birmingham for over forty years gives the college the necessary facilities to serve the churches in the regions.

BCC continues to operate with the assumption that it will remain active for the foreseeable future and that it has the resources needed to continue operating indefinitely until it provides evidence to the contrary.

To offset such costs arising from unforeseen factors impacting the ability of the College to deliver education, the college has business interruption cover of £1m. Should the event not be covered by insurance the college is confident that its partnership with The Church of Pentecost - UK provides it with a level of reserves which is more than adequate to cover any eventuality.

Principal risks and uncertainties

The trustees review major potential risks that the College faces on a regular basis. As part of the on-going comprehensive site review and planning, continuing risks are being reviewed progressively. The right level of insurance is always used to mitigate some of the risk when applicable. The enormity of the capital funding required for the upgrading of the site and its facilities was considered a major risk. However, both the International and National Councils of The Church of Pentecost uphold the partnership whereby as its subsidiary, the church supports BCC in an arrangement that is mutually beneficial to the two charities. A day has been established as BCC Donation Day in the church on which all the branches of the CoP across Europe ask for and encourage voluntary donations from members towards the running of BCC. Also, part of the training budget of the church was given towards the operations of BCC. The church also gives full fees bursaries for lay-leaders to train at BCC and made available three additional members of staff on secondment to work at the college and funds a lectureship post at the church's expense because of the training BCC provides to the church and the public.

Future plans

The partnership between BCC and CoP-UK enabled the college to continue running training courses for CoP ministers throughout the 2020/21 academic year with a number of CoP trainee ministers receiving their training at BCC. The resumption of activities after COVID lockdowns made the campus very active, particularly, in the second half of the year. We are going to continue with the delivery of training as usual but now at undergraduate and postgraduate degree levels. This is enhancing our prospects for more clients and individuals coming to us for training. We will invest more in our professional counselling courses which will start fully in the next year.

In addition to these the trustees intend to work towards offering other short courses open to Christians within the West Midlands and further afield. BCC has institutional accreditation from the Accreditation Service for International Colleges (ASIC) that enables BCC to bring CoP ministers in other European nations who are non-EU nationals to the BCC site in the UK for pre-ordination and post-ordination professional development training. By the end of 2021 students from Germany, Italy, Spain, Sweden, France, Turkey, Iraq, United Arab Emirates, Poland, Portugal and Ukraine, Ghana and Bahrain have been studying at BCC.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The College is a charitable company limited by guarantee and established by Memorandum and Articles of Association dated 22 November 1988. It is governed by Directors who are also Trustees for the purpose of charity law. In the event of the charity being wound up, the liability of the members is limited to £1 each.

BIRMINGHAM CHRISTIAN COLLEGE

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST DECEMBER 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors/Trustees who served during the year were as follows:

Osei Owusu Afriyie (Chairman)
Lord Elorm Donkor (Secretary)
Kwaku Joe Adomako
Kwabena Agyapong Koduah
Winifred Agyemang
Francis Owusu Kwaah
Eric Kwabena Nyameke
Kwaku Junior Frempong-Boadu
Emmanuel Agyemang Bekoe

The trustees were recruited in recognition of the current needs of the Board and of the skills and experience of the prospective appointee. There is a process for the appointment of new members that includes a review of prospective trustees by Board members. Training for new trustees is arranged according to individual circumstances and with recognition of previous experience in working with charities and charitable companies. Mainly, the trustees are drawn from a pool of leaders from our partner church, The Church of Pentecost and some individuals who have the necessary skills-set, knowledge and experience.

Organisational structure

The Board of Trustees is in overall charge of the charity. Day to day management of operational activities is managed by the Principal, Dr Lord Elorm Donkor, who is also the secretary of the Board of Trustees and a team of senior management staff. The board has worked conscientiously to ensure that BCC and CoP-UK benefits mutually from the activities at BCC and these two charities' objectives are met in the process.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Birmingham Christian College for the purposes of company law) are responsible for preparing the Report of the trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2021

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on ~~30th JUNE 2022~~ and signed on the board's behalf by:


.....
Dr L A E Donkor - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Opinion

We have audited the financial statements of Birmingham Christian College (the 'charitable company') for the year ended 31st December 2021 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Okai

Ebenezer Okai FCCA; BSc (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date:

04/07/2022

BIRMINGHAM CHRISTIAN COLLEGE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	5,780	271,889	277,669	202,424
Charitable activities					
College operating activities	3	332,331	-	332,331	110,675
Other income		5,005	-	5,005	13,291
Total		343,116	271,889	615,005	326,390
EXPENDITURE ON					
Charitable activities					
College operating activities	4	318,483	76,420	394,903	273,583
NET INCOME		24,633	195,469	220,102	52,807
RECONCILIATION OF FUNDS					
Total funds brought forward		94,879	1,177,223	1,272,102	1,219,295
TOTAL FUNDS CARRIED FORWARD		119,512	1,372,692	1,492,204	1,272,102

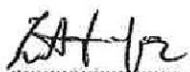
The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

BALANCE SHEET
31ST DECEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	10	1,379,701	1,223,017
CURRENT ASSETS			
Debtors	11	122,501	43,140
Cash at bank		31,368	32,822
		<u>153,869</u>	<u>75,962</u>
CREDITORS			
Amounts falling due within one year	12	(41,366)	(26,877)
NET CURRENT ASSETS		<u>112,503</u>	<u>49,085</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,492,204</u>	<u>1,272,102</u>
NET ASSETS		<u>1,492,204</u>	<u>1,272,102</u>
FUNDS	14		
Unrestricted funds		119,512	94,879
Restricted funds		1,372,692	1,177,223
TOTAL FUNDS		<u>1,492,204</u>	<u>1,272,102</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ~~30th June 2022~~ and were signed on its behalf by:



L A E Donkor - Trustee

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	<u>194,015</u>	<u>70,810</u>
Net cash provided by operating activities		<u>194,015</u>	<u>70,810</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(195,469)</u>	<u>(45,194)</u>
Net cash used in investing activities		<u>(195,469)</u>	<u>(45,194)</u>
 Change in cash and cash equivalents in the reporting period		<u>(1,454)</u>	<u>25,616</u>
Cash and cash equivalents at the beginning of the reporting period		<u>32,822</u>	<u>7,206</u>
 Cash and cash equivalents at the end of the reporting period		<u>31,368</u>	<u>32,822</u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting period (as per the Statement of financial activities)	220,102	52,807
Adjustments for:		
Depreciation charges	38,785	34,441
Increase in debtors	(79,361)	(29,678)
Increase in creditors	14,489	13,240
	<u>194,015</u>	<u>70,810</u>
Net cash provided by operations	<u>194,015</u>	<u>70,810</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.21	Cash flow	At 31.12.21
	£	£	£
Net cash			
Cash at bank	32,822	(1,454)	31,368
	<u>32,822</u>	<u>(1,454)</u>	<u>31,368</u>
Total	<u>32,822</u>	<u>(1,454)</u>	<u>31,368</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

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

EXPENDITURE

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

TANGIBLE FIXED ASSETS

The Charity's policy is that individual fixed assets acquired costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office equipment - Straight line over 4 years

Computers - Straight line over 5 years

Leasehold property - Straight line over the term of the lease (99 years)

Leased equipment - Straight line over the term of the lease (99 years)

TAXATION

As a Charity, Birmingham Christian College is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

FUND ACCOUNTING

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

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

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

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Small donations	180	385
Church of Pentecost - UK & EU	277,489	202,039
	<u>277,669</u>	<u>202,424</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2021	2020
	Activity	£	£
Academic income	College operating activities	237,035	62,400
Rental income	College operating activities	6,185	-
Students accommodation rent	College operating activities	89,111	48,275
		<u>332,331</u>	<u>110,675</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
College operating activities	388,560	6,343	394,903

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	85,680	67,972
Communication costs	23,551	25,776
Freelance lecturers	18,575	12,187
Accreditation and course development fees	22,765	15,808
Library costs	8,593	-
Travel and conferences	1,054	2,615
Catering	238	4,137
Office costs	4,724	605
Website and computer costs	718	3,682
Repairs & maintenance	80,489	28,336
Council tax	38,526	20,546
Heat and light	19,743	16,102
Health and safety	9,300	7,256
Water charges	2,458	1,430
Subscription and licenses	864	666
Rent other and caretaking	250	300
Bank charges	761	312
Insurance	14,238	10,737
Professional costs	1,541	8,130
Training and CPD	2,975	2,868
Advertising and marketing	9,232	3,249
Student bursaries	3,500	-
Depreciation	38,785	34,441
	<u>388,560</u>	<u>267,155</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

6. SUPPORT COSTS

	Governance costs
	£
College operating activities	<u>6,343</u>

Support costs, included in the above, are as follows:

	2021	2020
	College operating activities	Total activities
	£	£
Auditors' remuneration	3,600	3,000
Non-audit Examination	1,900	1,900
Legal fees	843	1,528
	<u>6,343</u>	<u>6,428</u>

7. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Auditors' remuneration	3,600	3,000
Depreciation - owned assets	<u>38,785</u>	<u>34,441</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2021 nor for the year ended 31st December 2020.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2021 nor for the year ended 31st December 2020.

9. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	74,661	56,929
Social security costs	5,419	5,443
Other pension costs	5,600	5,600
	<u>85,680</u>	<u>67,972</u>

The average monthly number of employees during the year was as follows:

	2021	2020
Administration	2	1
Academic	3	1
	<u>5</u>	<u>2</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

9. STAFF COSTS - continued

No employees received emoluments in excess of £60,000.

The Principal of the College Dr L Donkor was seconded from COP -UK. All salary cost is recognised in the accounts of the Parent company. The total employment cost including pension was £37,669 (2020 - £39,384).

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1st January 2021	1,613,089	63,446	10,931	1,687,466
Additions	195,469	-	-	195,469
At 31st December 2021	1,808,558	63,446	10,931	1,882,935
DEPRECIATION				
At 1st January 2021	435,866	26,397	2,186	464,449
Charge for year	30,254	6,345	2,186	38,785
At 31st December 2021	466,120	32,742	4,372	503,234
NET BOOK VALUE				
At 31st December 2021	1,342,438	30,704	6,559	1,379,701
At 31st December 2020	1,177,223	37,049	8,745	1,223,017

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	122,501	30,421
Other debtors	-	12,719
	122,501	43,140

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	12,878	6,933
Accruals and deferred income	28,488	19,944
	41,366	26,877

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2021 Total funds £	2020 Total funds £
Fixed assets	24,864	1,354,837	1,379,701	1,223,017
Current assets	99,293	54,576	153,869	75,962
Current liabilities	(4,645)	(36,721)	(41,366)	(26,877)
	<u>119,512</u>	<u>1,372,692</u>	<u>1,492,204</u>	<u>1,272,102</u>

14. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	94,879	24,633	119,512
Restricted funds			
College activities	1,177,223	195,469	1,372,692
TOTAL FUNDS	<u>1,272,102</u>	<u>220,102</u>	<u>1,492,204</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	343,116	(318,483)	24,633
Restricted funds			
College activities	271,889	(76,420)	195,469
TOTAL FUNDS	<u>615,005</u>	<u>(394,903)</u>	<u>220,102</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	366,407	(21,377)	(250,151)	94,879
Restricted funds				
College activities	852,888	74,184	250,151	1,177,223
TOTAL FUNDS	<u>1,219,295</u>	<u>52,807</u>	<u>-</u>	<u>1,272,102</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,351	(145,728)	(21,377)
Restricted funds			
College activities	202,039	(127,855)	74,184
TOTAL FUNDS	<u>326,390</u>	<u>(273,583)</u>	<u>52,807</u>

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

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	366,407	3,256	(250,151)	119,512
Restricted funds				
College activities	852,888	269,653	250,151	1,372,692
TOTAL FUNDS	<u>1,219,295</u>	<u>272,909</u>	<u>-</u>	<u>1,492,204</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	467,467	(464,211)	3,256
Restricted funds			
College activities	473,928	(204,275)	269,653
TOTAL FUNDS	<u>941,395</u>	<u>(668,486)</u>	<u>272,909</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2021

15. ULTIMATE PARENT COMPANY

The Church of Pentecost - UK is the parent company of Birmingham Christian College (BCC). The formal process was completed on 5th August 2020. There was no transfer of funds to acquire control of BCC. The trustees believed that a closer legal partnership provided a security for the sponsorship received by the College.

16. RELATED PARTY DISCLOSURES

No remuneration or expenses were paid to the trustees other than:

Dr Lord Donkor £339 (2020 - £1,374) for overseas travel and events reimbursement.

Dr Lord Donkor - £715 (2020 - £1,241) UK expenses reimbursement.

Joyce Donkor - £490 (2020 - £2,010) for professional work.

Dr L Donkor's salary is paid by the Parent company and is not recognised in the accounts of the College. For more details refer to note 9.

The Parent company contributes £40,020 towards the salary cost of Rev. Caleb Nyanni the Academic Dean.

The Church of Pentecost - UK made donations of £277,489 (2020 - £202,039) to the building refurbishment work being undertaken and other operational cost for the College.

17. RESTRICTED FUNDS

For the benefit of users of the accounts the restricted funds is equal to the net book value of the leasehold property and buildings as shown in note 10 of the financial statements.

BIRMINGHAM CHRISTIAN COLLEGE

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Small donations	180	385
Church of Pentecost - UK & EU	277,489	202,039
	277,669	202,424
Charitable activities		
Academic income	237,035	62,400
Rental income	6,185	-
Students accommodation rent	89,111	48,275
	332,331	110,675
Other income		
Sundry income	5,005	13,291
Total incoming resources	615,005	326,390
EXPENDITURE		
Charitable activities		
Wages	74,661	56,929
Social security	5,419	5,443
Pensions	5,600	5,600
Communication costs	23,551	25,776
Freelance lecturers	18,575	12,187
Accreditation and course development fees	22,765	15,808
Library costs	8,593	-
Travel and conferences	1,054	2,615
Catering	238	4,137
Office costs	4,724	605
Website and computer costs	718	3,682
Repairs & maintenance	80,489	28,336
Council tax	38,526	20,546
Heat and light	19,743	16,102
Health and safety	9,300	7,256
Water charges	2,458	1,430
Subscription and licenses	864	666
Rent other and caretaking	250	300
Bank charges	761	312
Insurance	14,238	10,737
Professional costs	1,541	8,130
Training and CPD	2,975	2,868
Advertising and marketing	9,232	3,249
Student bursaries	3,500	-
Long leasehold	30,254	25,910
Plant and machinery	6,345	6,345
Carried forward	386,374	264,969

This page does not form part of the statutory financial statements

BIRMINGHAM CHRISTIAN COLLEGE

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

	2021	2020
	£	£
Charitable activities		
Brought forward	386,374	264,969
Computer equipment	2,186	2,186
	<u>388,560</u>	<u>267,155</u>
Support costs		
Governance costs		
Auditors' remuneration	3,600	3,000
Non-audit Examination	1,900	1,900
Legal fees	843	1,528
	<u>6,343</u>	<u>6,428</u>
Total resources expended	<u>394,903</u>	<u>273,583</u>
Net income	<u>220,102</u>	<u>52,807</u>

Accounts

BIRMINGHAM CHRISTIAN COLLEGE

(A company limited by guarantee)

Company No 2320164

Charity No 1002205

Trustees' Annual Report and Accounts

for the year ended 31 December 2020

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

Contents

	Page
Summary Overview	2
Trustees Report	3-7
Company Information	8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Accounts	11 to 18
Independent Examination	19

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

Summary Overview

BCC successfully obtained the validation of Newman University for a degree programme (BA Theology) in 2020. Delivery of training for Ministers or clergy and Christian lay-leaders continued virtually. Our staff in conjunction with another team in USA, led an international missions research for our partner, The Church of Pentecost. This research project assessed the mission activities of the denomination in North America and Europe and made recommendations for improving propagation of the gospel and retention of converts in the church for the Lord Jesus Christ. BCC staff are also participating in a global curriculum review and development for our partner, the Church of Pentecost. Staff also contributed to and presented the theological input on an international Covid-19 Strategic Committee of our partner that educated church communities in Asia, Africa, Europe and the Americas on the conspiracy theories against the Covid-19 vaccines.

Apart from the Ministerial Students of our partner church, some of whom came from continental Europe, we enrolled other students from across the United Kingdom due to the flexibility that virtual learning offered. Various intellectual and practical exercises and lectures were used to prepare the students for full time Christian ministry as Overseers (pastors). At the end of this year, most of the students from our fourth cohort of ministerial trainees have completed their studies and are all serving the Lord and their communities in different parts of the UK and Europe. Our residential lay-leaders programme, which used to run from Thursday nights to Saturday afternoons on most weekends had to stop due the Covid-19 national lockdown. However, we accommodated the CoP-UK ministers for their retreat in January 2020 before the pandemic.

The assignment of the head leasehold of the Crowther Hall campus from the CMS to BCC was completed by the end of 2020. Following the renovation of the East Block and its partial furnishing, it became the central hub of our training activities. Also, it provides accommodation to some residential students and three (3) lecture halls fitted with relevant modern technology. The renovation and extension of the Chapel Block continued at the beginning of 2020 but had to be stopped by the national lockdown in March 2020. The tanking of the basement of the Chapel Block was however completed, solving the underground flooding issue in this property. A huge capital injection from The Church of Pentecost-UK (CoP) has enabled BCC to progress steadily. This partnership is supporting both charities in fulfilling their common objectives, yielding mutual benefits and benefit to the public in various ways.

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

Structure and Governance

The College is a charitable company limited by guarantee and established by Memorandum and Articles of Association dated 22 November 1988. It is governed by Directors who are also Trustees for the purposes of charity law. In the event of the charity being wound up the liability of the members is limited to £1 each.

Trustees

The Directors/Trustees who served during the year were as follows:

Osei Owusu Afriyie (Chairman)
Lord Elorm Donkor (Secretary)
Kwaku Joe Adomako
Kwabena Agyapong Koduah
Winifred Agyemang
Francis Owusu Kwaah
Ebenezer Nii Odai Quaye
Eric Kwabena Nyamekye (appointed 24 June 2020)

The trustees were recruited in recognition of the current needs of the Board and of the skills and experience of the prospective appointee. There is a process for the appointment of new members that includes a review of prospective trustees by Board members. Training for new trustees is arranged according to individual circumstances and with recognition of previous experience in working with charities and charitable companies. Mainly, the trustees are drawn from a pool of leaders from our partner church, The Church of Pentecost.

Organisation and Management

The Board of Trustees is in overall charge of the charity. Day to day management of operational activities is managed by the Principal, Dr Lord Elorm Donkor, who is also the secretary of the Board of Trustees. The board has worked conscientiously to ensure that BCC and CoP benefits mutually from the activities at BCC and these two charities' objectives are met in the process.

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

Risk Management

The trustees review major potential risks that the College faces on a regular basis. As part of the on-going comprehensive site review and planning, continuing risks are being reviewed progressively. The enormity of the capital funding required for the upgrading of the site and its facilities was considered a major risk. However, both the International and National Councils of The Church of Pentecost uphold the partnership whereby the church supports BCC in an arrangement that is mutually beneficial to the two charities. A day has been established as BCC Donation Day in the church on which all the branches of the CoP across Europe ask for and encourage voluntary donations from members towards the running of BCC. Also, part of the training budget of the church was given towards the operations of BCC. The church also made available to BCC three additional members of staff on secondment to work at the college and funds a lectureship post at the church's expense because of the training BCC provides to the church and the public.

Objectives and Activities

The principal objectives of the charity are defined by the Memorandum of Association of the Company as follows:

- 1 Promoting the advancement of the Christian faith in the UK and elsewhere by spreading the Gospel of the Lord Jesus Christ
- 2 To provide education and training in the knowledge, understanding and practice of the Christian faith, and in such other subjects which are complementary to the students theological training as the trustees see fit, and to do all such things as are necessary to the attainment of that object.

3 Since CoP-UK also has among its main objectives: to advance the Christian faith and advance education, BCC's working partnership with it is working well and resulting not only in mutual benefit but also benefiting the public in ways that either of them would have found difficult to achieve in the current circumstances. About eighty-four lay-leaders of the church benefited from various training activities run by BCC before the pandemic. Twenty-six Ministerial Students are still continuing with their training at BCC at different levels.

Achievements and Performance

The improvement and modernisation of the heating system, lighting and energy efficient strategies such as installation of new UPVC double-glazed windows, replacing of timber claddings for UPVC claddings throughout the site, new kitchens, new bathrooms and new internal decorations continues on the site. In 2020, the East Block which has three (3) lecture halls, nine (9) single bedrooms, two (2) kitchens, two (2) offices and a counselling room became the hub of our training activities just before the Covid-19 pandemic. Preparatory work which continued on the site for the refurbishment and extension of the Chapel Block was stopped due to the Covid-19 lockdowns. This project is expected to be completed in 2021. When work on the Chapel Block is completed, we will have an extended library with modernised facilities, a large space for social activities, a media studio for multimedia activities, new office and reception and a larger hall that could seat about 250 people in place of an old 85 capacity hall. Apart from the Ministerial Students of our partner church, some of whom came from continental Europe, we enrolled 13 other students from Spain and different parts of the UK.

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

University Validation

Our application to Newman University in Birmingham to have our courses validated by them by the end of 2019 was achieved. We were successful with the final stage in February 2020 and had our BA programme fully validated. BCC now has University validation for two BA programmes in theology (Pastoral and Biblical Theology and Theology and Missional Leadership). This validation will now enable BCC to offer undergraduate degree courses for Christian leadership training in a wide range of ministry opportunities in the church and marketplace. These courses will aim to equip people to get a better understanding of the Good News of the Christian faith to the multi-cultural society in the West Midlands, UK and beyond.

IMPACT OF COVID-19

The outbreak of the pandemic and the lockdown were sudden and almost disrupted our academic activities. However, we moved all our teaching and tutorials online while our administrative staff and fulltime faculty worked from home to deliverer their lectures. Our visiting lecturers were also very supportive of the new arrangements in ways that ensured that our students did not lose anything apart from perhaps, the physical contact with lectures and each other. The closure of our campus resulted in loss of income as we could not continue with the weekend lay leadership training nor the accommodation provided for the BBC actors and directors.

From September 2020 Newman University agreed that we could teach the BA fully online for the 2020/21 academic year. We therefore took steps to make improvements to the students' experience whilst they are studying remotely.

We upgraded our IT software to the A5 Office 365 licence which includes remote access for staff to all files and data. We also have free education Office 365 licences for all students. This enables us to use Microsoft Teams for lecturing. In addition to this a Moodle learning platform was created where course materials are stored for students to access remotely. General documents such as student handbooks, policies and procedures and forms can be accessed by both staff and students. Moodle has also been set up to integrate with the Turnitin plagiarism software and students access their assessments and upload their coursework submissions on Moodle.

We have also made significant investment in eBooks for the majority of core textbooks and we have taken out a subscription with the Perlego platform which has a significant number of theology and religious studies books. Staff are also scanning and uploading other texts where e-versions are not available.

Individual tutorial sessions are being held with students to ensure they are coping with their studies and they have also been holding regular group sessions for study skills support. Other lecturers are also providing individual subject support as required. Feedback from the students has been very positive.

Offering training online has increased our student numbers and we are therefore confident that BCC will remain a viable charity to serve the public in the Midlands.

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

Public Benefit

Facilities of the Hamilton Drive campus were available for use at subsidised rates throughout the year. Though with very limited usage, the BBC patronised the site facilities as settings for some television programmes. The facilities also housed many actors and directors of the BBC Doctors Series and accommodated residential lay-leaders before the pandemic. As the upgrading of the facilities continues, we are beginning to receive enquiries from different groups of the public. Once the Chapel, which has a larger hall, is completed public interest in the site will grow and we are happy to serve our community.

Plans for the Future

The partnership between BCC and CoP-UK enabled the college to continue running training courses for CoP ministers throughout the 2019/20 academic year with a number of CoP ministers receiving their training at BCC. This arrangement will continue and expand. We will continue with the delivery of training as usual but now at degree level. The students studied virtually through our newly acquired virtual learning platforms. This enhances our prospects for more clients and individuals coming to us for training.

International collaboration: BCC will now participate in the global training activities of our partner, providing staff and facilities for virtual training of different kinds.

Research Centre – we will start our research centre as soon as the Chapel Block is completed in 2021.

Short courses: In addition to these the trustees intend to work towards offering other short courses open to Christians within the West Midlands and further afield. BCC has institutional accreditation from the Accreditation Service for International Colleges (ASIC) that enables BCC to bring CoP ministers in other European nations who are non-EU nationals to the BCC site in the UK for pre-ordination and post-ordination professional development training.

New Counselling courses: We have received validation from the Counselling and Psychotherapy Central Awarding Body (CPCAB) to run Level 2 and 3 courses in counselling. We are currently working on marketing this product to the general public.

MA programme: We are working on the validation of a Master's programme to cater for church leaders who do not have formal theological training and wish to have one due to the complex nature of ministry and the changing trends in missions.

Office of Students: We are also working to get registered with the Office of Students so prospective students who want to get loans for their studies are able to do so. This will increase our chances for recruiting and enrolling a higher number of students and serving our community.

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

Financial Review

The attached financial statements have been drawn up in accordance with the Companies Act 2006, the Charities Act 2011; the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" updates in 2015 in preparing the annual report and financial statements of the charity.

The financial results show that the college was focused on achieving an on-going viable operational regime with completely new activities and has restricted other operations to preserve its financial resources.

As for recent years overall surpluses have been re-invested in the long-term refurbishment of the provision of the college. The 47-year leasehold provision now stands at a book value of £1,177,223.

Policy on Reserves

The trustees are aware that available reserves have dipped below the level of recent years but consider that in view of the collaborative working with the Church of Pentecost-UK, they are sufficient for the time being. After the huge capitalisation that is going on through the refurbishment funds and donations will be available again to build the college's reserves.

Statement of Director/Trustee Responsibilities

The Directors/Trustees are required by Company law and by Charity law to prepare financial statements for each financial year that give a true and fair view of the affairs of the charity for that period. In preparing these financial statements the trustees are required to;

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) Prepare the financial statements on a going basis unless it is inappropriate to assume that the charity will continue its operations

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the relevant Companies Acts. The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of any irregularities.

Report approved by the Board on 20th May 2021.
and signed on their behalf by

Signature: 

Name: Dr Lord Donkor..... Director

BIRMINGHAM CHRISTIAN COLLEGE

Company Information

(as at the date of this report)

Company Number	2320164
Charity Registered Number	1002205
Registered Office	Hamilton Drive Selly Oak Birmingham B29 6AJ
Chairman	Osei Owusu Afriyie
Company Secretary	Lord Elorm Donkor
Independent Examiner	Gary Peter Brookes FCA FCIE BSc 130 Wombourne Park Wombourne S Staffs WV5 0LY
Principal Bankers	The Co-Operative Bank 1 Balloon Street Manchester M60 4EP

BIRMINGHAM CHRISTIAN COLLEGE
STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2020

		2020			2019
	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Income					
Income					
Donations	2	130,653		71,771	202,424
Charitable activities	2	101,111		-	101,111
Total income		<u>231,764</u>		<u>71,771</u>	<u>303,535</u>
Expenditure					
Charitable activities	3	230,553		40,029	270,582
Total Expenditure		<u>230,553</u>		<u>40,029</u>	<u>270,582</u>
Net Income		1,211		31,742	32,953
Net movement in funds		<u>1,211</u>		<u>31,742</u>	<u>32,953</u>
Transfer of funds		(2,944)		2,944	
Reconciliation of funds					
Total funds brought forward		348,955	23,453	852,888	1,225,296
Total funds carried forward		<u>347,222</u>	<u>23,453</u>	<u>887,574</u>	<u>1,258,249</u>

There were no recognized gains or losses for 2020 and 2019 other than those included in the Statement of Financial Activities.

All income and expenditure derive from continuing activities

BIRMINGHAM CHRISTIAN COLLEGE
BALANCE SHEET
31 DECEMBER 2020
Company Number 2320164

	Notes	2020	2019
		£	£
Fixed Assets			
Tangible assets	7	1,223,017	1,212,264
Current assets			
Debtors	8	20,286	14,762
Cash at bank and in hand		32,822	7,206
		<u>53,108</u>	<u>21,968</u>
Creditors: amounts due within one year	9	<u>17,876</u>	<u>8,936</u>
Net Current Assets		35,232	13,032
Total Assets less Current Liabilities		<u>1,258,249</u>	<u>1,225,296</u>
Net Assets		<u>1,258,249</u>	<u>1,225,296</u>
Charity Funds			
Unrestricted funds			
General	10	347,222	348,955
Designated		23,453	23,453
Restricted Capital funds	10	887,574	852,888
Total charity funds		<u>1,258,249</u>	<u>1,225,296</u>

For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 December 2020 and of its profit for the year then ended in accordance with the requirements of s396 and which comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

These accounts were approved by the Board of Directors

On
and signed on their behalf by:

Director



Name: Dr Lord Donkor
Date: 20th May 2021

The notes on the following pages form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020

(1) Accounting Policies

a) and b) Basis of accounting and going concern

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011 the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

c) Changes to previous accounts

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

d) Preparation of the accounts on a going concern basis

The directors consider that the company is a going concern.

e) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

All support costs have been divided between direct charitable expenditure and other expenditure. Within these there is a further analysis of functional support, fundraising, publicity and governance costs.

The costs incurred by any particular activity (project, team or administrative department) have been allocated according to the nature, charitable or otherwise, of that activity.

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020

(1) Accounting Policies (contd)

j) Governance Costs

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

k) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office equipment	Straight line over 4 years
Computers	Straight line over 5years
Leasehold property	Straight line over the term of the lease
Leased Equipment	Straight line over the term of the lease

l) Creditors and provisions

Creditors and provisions are recognised at their settlement amount where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

m) Finance Leases

Assets obtained under finance leases are capitalised in the balance sheet. They are depreciated over their estimated useful lives or the lease term, whichever is the shorter

2 Analysis of incoming resources

Voluntary Income

	Unrestricted	2020 Restricted	2019 Total	2019 Total
	Funds	Funds	Total	Total
	£	£	£	£
General Donations				
Church of Pentecost capital	-	31,742	31,742	137,081
Church of Pentecost revenue	-	40,029	40,029	40,011
Church of Pentecost donations	130,268	-	130,268	81,603
Small Donations	385	-	385	134
BCC one off day Donation from Europe and UK churches		-	-	9,475
	<u>130,653</u>	<u>71,771</u>	<u>202,424</u>	<u>268,304</u>

Income from charitable activities

Rental Income	3,200	-	3,200	3,906
Student Accommodation rental	45,075	-	45,075	45,987
Academic Income	39,545	-	39,545	35,290
Sundry Income	13,291	-	13,291	12,044
	<u>101,111</u>	<u>-</u>	<u>101,111</u>	<u>97,227</u>

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Analysis of Resources Expended

Charitable activities

		2020		2019
		Total		Total
Direct Costs	£	£	£	£
Lecturer (employed costs)		40,033		40,056
Admin Salary Costs		27,939		27,390
Communication costs		25,776		11,874
Lecturers (freelance)		12,187		10,697
Accreditation Fees		9,815		4,231
Library		-		1,770
Indirect Costs				
Depreciation		34,441		31,402
Travel and Conferences		2,615		5,666
Catering		4,137		13,968
Office costs		230		409
Training and CPD		2,868		2,514
Marketing		6,930		350
Course development Costs		1,750		-
Research Costs		4,243		-
Premises costs				
Day to day maintenance	28,337		37,608	
Council Tax	20,546		20,205	
Heat and Light	16,103		16,205	
Health and Safety	7,256		3,757	
Metered water	1,430		2,243	
Licenses	666		555	
Rent	300		300	
		74,638		80,873
Other Costs				
Bank Charges and interest		312		477
Room Hire		-		795
Governance Costs		6,973		5,825
Sundries		375		-
Insurances		10,737		8,636
Professional Costs		4,583		4,941
		<u>270,582</u>		<u>251,874</u>

4 Governance costs

	2020	2019
	£	£
Independent Examination	1,900	2,195
Consultancy	5,073	3,216
Trustees Meeting costs		414
	<u>6,973</u>	<u>5,825</u>

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBE

	2020	2019
	£	£
5 Net income for the year		
This is stated after charging:		
Independent Examination and Statutory accour	1,900	2,000
Depreciation		
Leasehold premises	25,910	25,195
Furnishings and Equipment	6,345	6,207
Library	2,186	

	2020	2019
	£	£
6 Staff costs		
Wages & Salaries	56,929	56,460
Pension Costs	5,600	5,561
Ers NHI	5,443	5,423
	<u>67,972</u>	<u>67,444</u>

7 Tangible Fixed Assets

	Library	Equipment	Leasehold property	Total
	£	£	£	£
Cost				
At 1st January 2020	-	62,065	1,580,207	1,642,272
Additions	10,931	1,381	32,882	45,194
At 31st December 2020	<u>10,931</u>	<u>63,446</u>	<u>1,613,089</u>	<u>1,687,466</u>
Depreciation				
At 1st January 2020	-	20,052	409,956	430,008
Charge for the period	2,186	6,345	25,910	34,441
At 31st December 2020	<u>2,186</u>	<u>26,397</u>	<u>435,866</u>	<u>464,449</u>
Net Book Value				
At 31st December 2020	<u>8,745</u>	<u>37,049</u>	<u>1,177,223</u>	<u>1,223,017</u>
At 31st December 2019	<u>-</u>	<u>42,013</u>	<u>1,170,251</u>	<u>1,212,264</u>

The leasehold Property of Crowther Hall was valued at £375,000 on 8 August 2011 by Bigwood 104 -106 Colmore Row Birmingham B3 3AG

The director and relevant qualification was Richard A Lee MRICS

The property is schdeuled to be revalued on completion of the recent years major refurbishment and re-equipping

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020

8 Debtors		2020	2019
		£	£
	Trade Debtors	7,566	13,874
	Other Debtors	12,720	888
		<u>20,286</u>	<u>14,762</u>

9 Creditors: amounts falling due within one year		2020	2019
		£	£
	Trade Creditors	6,934	5,455
	Accruals	10,942	3,481
		<u>17,876</u>	<u>8,936</u>

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020

10 Movement in Major Funds

	31st December 2019	Incoming resources	Outgoing resources	Fund Transfers	31st December 2020
	£	£	£		£
Restricted Capital Fund	852,888	71,771	(40,029)	2,944	887,574
Unrestricted funds					
General funds	348,955	231,764	(230,553)	(2,944)	347,222
Designated fund	23,453	-	-		23,453
Total Funds	<u>1,225,296</u>	<u>303,535</u>	<u>(270,582)</u>		<u>1,258,249</u>

11 Analysis of Net Assets between funds

	2020		
	Restricted £	Unrestricted and Designated £	Total £
Tangible Fixed assets	887,574	335,443	1,223,017
Current assets	-	53,108	53,108
Creditors falling due within one year	-	(17,876)	(17,876)
Net assets at 31st December 2020	<u>887,574</u>	<u>370,675</u>	<u>1,258,249</u>

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020

12 Commitment under operating leases

Birmingham Christian College had annual commitments under non cancellable leases:

	2020	2019
	Equipment	Equipment
	£	£
Operating lease payments are as follows:		
Within one year	9,157	9,157
In one to two years	9,157	9,157
In two to five years	15,518	24,641
	<u>33,832</u>	<u>43,541</u>

The service contract payments are for a photocopier, phone system and business level broadband supply

13 Related Party Transactions

No remuneration or expenses were paid to the trustees other than :

Lord Donker £1,625 (cp £3,901 2019) overseas travel and events expenses
 Lord Donker £990 (cp £1,356 2019) UK expenses
 Joyce Donker £1,515 Casual work

14 Taxation

As a charity, Birmingham Christian College is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

15 Non-adjusting post balance sheet disclosure

The merger of BCC and The Church of Pentecost-UK (CoP-UK) was completed on 17 August 2020. CoP-UK had been a major donor of BCC over six years. The trustees believed that a closer legal partnership provided a security for the sponsorship BCC receives from CoP-UK which is now the sole member of the Charity. The Charity Commission has been involved in the whole process and granted the permission for the two organisations to be merged – CoP-UK becoming the sole member of BCC. A secure funding for BCC benefits the public as BCC will be able to continue to offer its valued services.

As at the time of the board approval the later stages of this legal process was being dealt with by the Company's solicitors.

BIRMINGHAM CHRISTIAN COLLEGE
STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2020

16. SOFA Detailed comparatives for 2019

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2019

		2019			
	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Income					
Income					
Donations	2	91,212		177,092	268,304
Charitable activities	2	97,227		-	97,227
Total income		<u>188,439</u>	<u></u>	<u>177,092</u>	<u>365,531</u>
Expenditure					
Charitable activities	3	186,668		65,206	251,874
Total Expenditure		<u>186,668</u>	<u></u>	<u>65,206</u>	<u>251,874</u>
Net Income		1,771		111,886	113,657
Net movement in funds		<u>1,771</u>	<u></u>	<u>111,886</u>	<u>113,657</u>
Transfer of funds		(106,245)		106,245	
Reconciliation of funds					
Total funds brought forward		453,429	23,453	634,757	1,111,639
Total funds carried forward		<u>348,955</u>	<u>23,453</u>	<u>852,888</u>	<u>1,225,296</u>

BIRMINGHAM CHRISTIAN COLLEGE
Independent Examiners Report to the Trustees

Independent Examiner's Report to the Trustees of Birmingham Christian College

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020 which are set out on pages 9 to 18

Responsibilities and basis of report

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

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

Independent examiner's statement

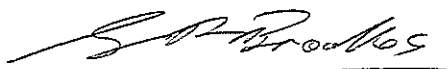
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants which is one of the listed bodies.

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

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

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

Signed:



Name

Gary Peter Brookes

Fellow of the Institute of Chartered Accountants and Association of Charity Independent Examiners
130 Wombourne Park, Wombourne, South Staffs WV5 0LY

DATE 24 May 2021