

BIRMINGHAM CITY MISSION

England & Wales · Charity number 1051023

Details

Status Registered

Legal form Charitable company

Company number [03112321](#)

Registered 1995-11-27

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

Contact

Address The Clock Tower
2 Langdon Street
Birmingham
B9 4BP

Phone 01217666603

Email office@birminghamcitymission.co.uk

Website www.birminghamcitymission.co.uk

Activities

Objects: 1.THE ADVANCEMENT OF THE CHRISTIAN RELIGION. 2.THE RELIEF OF POOR,SICK OR AGED PERSONS.

Activities: The Charity's primary activity is the spreading of the Christian message throughout the West Midlands. In pursuing this aim, the Charity also responds to people in need, of all ages.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, The Prevention Or Relief Of Poverty, Religious Activities, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** BIRMINGHAM & MIDLAND COUNTIES OF THE UK OR SUCH OTHER TOWN, CITY, DISTRICT OR REGION, EITHER WITHIN OR OUTSIDE OF THE UK AS THE DIRECTORS MAY THINK NECESSARY
- Birmingham City
- Coventry City
- Dudley
- Sandwell
- Solihull
- Walsall
- Wolverhampton

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,386,867	£1,398,171	£1,994,029	37
2024-03-31	£1,615,647	£1,247,643	£2,005,335	38
2023-03-31	£1,036,289	£1,240,268	£1,637,331	39
2022-03-31	£1,168,045	£1,144,200	£1,841,308	39
2021-03-31	£1,295,574	£1,017,834	£1,817,463	39

Trustees

Name	Role	Appointed
OWEN GEORGE NICHOLDS	Chair	
ANDREW NOBLE		
Chereta Edmeade		2022-11-12
David Holmes		2026-03-16
James Herbert		2022-06-20
Mark Richard Hotchin		2024-03-19
Rev STUART CONWAY CARTER		
SIMON DAVID LOESCHER		

BIRMINGHAM CITY MISSION

England & Wales - Charity number 1051023

Accounts

Company No: 03112321

Charity No: 1051023

**BIRMINGHAM CITY MISSION
A Company Limited by Guarantee**

Financial Statements

Year ended 31 March 2025

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

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BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

COMPANY NUMBER

03112321

CHARITY NUMBER

1051023

DIRECTORS

O G Nicholds – Chairman
C A Noble – Vice Chairman
Rev. S C Carter
C Edmeade
Rev J A Herbert
M R Hotchin
S D Loescher

COMPANY SECRETARY

Mrs J B Harborne MBE

CHIEF EXECUTIVE

Wesley R Erpen

REGISTERED OFFICE

The Clock Tower
2 Langdon Street
Birmingham
B9 4BP

BANK

HSBC UK Bank plc
130 New Street
Birmingham
B2 4JU

AUDITOR

Forvis Mazars LLP
First Floor
Two Chamberlain Square
Birmingham
B3 3AT

DIRECTORS' REPORT

The Directors, who are also Trustees of the charity for the purposes of the Charities Act, submit their Annual Report and audited Financial Statements, for the year ended 31 March 2025. The Directors have adopted the provisions of the 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) in preparing the Annual Report and Financial Statements of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Mission is a Charitable Company Limited by Guarantee, registered in England and Wales, operating under Charity number 1051023. The Company was established under a Memorandum of Association which established the Objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up Members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF DIRECTORS

Under the requirements of the Memorandum and Articles of Association one third of the Directors must 'retire by rotation' each year but may be re-elected by the Members at the Annual General Meeting if they are willing to stand again. James Herbert and Chereta Edmeade are due to retire this year by rotation. They are both happy to be re-elected for another term.

The principal Object of the Charity is to spread the Gospel of Jesus Christ throughout the City of Birmingham and its surrounding areas, and in pursuance of that Object, to provide relief for the homeless, infirm, sick, aged, or needy, it is important that such needs are reflected through the diversity of the Trustee body. To ensure attainment of the Objects, Directors are recruited mainly from those who have previous involvement with, or knowledge of, the Charity and who also have the required skills and experience to enhance the Board.

The Board of Directors is representative of a range of church interests and includes some professional expertise in the areas of finance, law, pastoral care and Health and Safety, and the Directors co-opt additional expertise as and when required.

Director Induction and Training

Most new Directors are already familiar with the practical work of the Charity. They are invited and encouraged to familiarise themselves with the Charity and the context within which it operates. A detailed information pack is available and given to each new Director and they are further encouraged to spend time, when practical, in specific sections of the Mission. External consultation is engaged when appropriate.

Risk Management & Health and Safety

The Board is committed to ongoing assessment of the major risks to which the Mission is exposed and are confident that the system of reporting that currently exists will advise them on a regular basis of potential difficulties and enable them to take steps to lessen these risks. The Board considers the major risks to which the Mission is exposed are in three areas:

The underfunding of activities due to a reduction in income. This is managed by having an adequate reserves policy, regular monthly financial reports and reviews of operations being submitted to the Board.

Being able to recruit staff with the necessary skills at the salaries available. This is managed by monthly reporting of staffing issues to the Chief Executive and the Board.

The Health and Safety Policy is under regular review: a sub-committee of the Board monitors safety matters and they and the Health and Safety Officer report to the Board meeting to keep them informed of changes in regulations together with current progress in procedures and risk assessment. Many of our staff work with young people and vulnerable adults. All staff working with these groups have received Disclosure and Barring Service clearance. The Board oversees compliance with our safeguarding policy. Additionally, we use the services of specialist advisors as and when required.

The Board has taken out Trustee Indemnity insurance providing cover of £250,000 at a cost of £333.12.

Organisational Structure

The Board currently consists of 7 members who usually meet ten times each year they are responsible for the strategic direction and policy of the charity. The Company Secretary, who is also the HR Manager, the Chief Executive and the Head of Finance also attend the Board meetings but have no voting rights. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive.

DIRECTORS' REPORT

The Chief Executive is responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met. The Head of Finance oversees matters to do with maintenance of buildings etc. as well as the normal finance matters.

VOLUNTEERS

Without our volunteers the Charity would not be able to function effectively. There are 123 regular volunteers who currently assist the Mission. They serve in many different capacities and their time involvement ranges from a few hours per month to 3 days per week. In addition, we have more than 350 additional volunteers helping us with the wrapping and distribution of toys as part of our Christmas ToyLink project. We have also had about 150 staff from corporate companies who attend for specific tasks such as painting rooms, gardening, etc. The volunteers are an invaluable asset and the Board, and the Executives would take this opportunity to express their grateful appreciation for all that they do.

OBJECTIVES

The Company's Objects are:

- to preach the Gospel of the Lord Jesus Christ throughout the City of Birmingham and its surrounding areas;
- in pursuance of this, to provide relief, by various means, for the infirm, sick, aged and needy individuals and families within the area.

ACHIEVEMENTS AND PERFORMANCE

The main areas of charitable activity are evangelism and care and a summary of the achievements in these activities is set out below. The Directors are satisfied that these achievements clearly demonstrate that the Charity has throughout the year fulfilled its responsibility to meet the requirement of providing a Public Benefit and has thereby complied with its duty to have due regard to the guidance published by the Charity Commission.

EVANGELISM

This is our principal activity in seeking to achieve our Objective of preaching the Gospel of the Lord Jesus Christ throughout Birmingham and its surrounding areas.

We give thanks that the door is still open for us to proclaim Christ to people in Birmingham and beyond.

We have preached the Gospel in the city centre and at the doors of homes in many areas. Thousands of people from all over the world pass through the city every day and we have been able to give out over 67,000 items of Christian literature including over 62,000 tracts in many languages. Between them our city missionaries speak multiple foreign languages including French, German, Spanish, Dutch, Farsi, Malayalam, Punjabi, Urdu and Arabic which is a great help in communicating the gospel message.

Our annual Christmas ToyLink project relies on the support of many volunteers and donors to help us to supply toys to needy children. Last Christmas was a great success thanks to many wonderful donations of toys and gifts and to the efforts of so many. BCM staff, Church groups individuals and companies who sent workers to help with the wrapping and delivery of the gifts. Jaguar Land Rover made 100 cars available and did the bulk of the deliveries. We distributed sacks of toys, each containing at least 4 toys per child, to 1,700 families (4,000 children). One centre that received toys said, "Your generosity will bring joy and warmth to the children in our care."

The Children's Team works with primary school-aged children. Their vision is that every child of primary school age in Birmingham would have a basic understanding of who Jesus is and what He has done. They delivered 419 school assemblies sharing Bible stories and looking at key themes such as, 'Sharing and Caring' from the book of Ruth. 30 Special assemblies were presented at Easter and Christmas. The team delivered 135 lessons in schools and 10 'moving on' workshops for those preparing to move on to secondary school. Three 'Solid Rock' holiday clubs were run in Summer and February half term.

The Youth Team visited over 40 secondary schools during the year. The team conducted 213 regular assemblies and 29 RE lessons. The theme for Autumn was 'Resilience: Overcoming'. A number of schools commented how useful this was for students. The Christmas theme was 'Reaching the Goal' and Easter was 'Hope Despite Disappointment.' Over 1,100 pupils attended the classroom-based GSUS Live Project which was run at 3 schools. Pupils considered the life, work, death and resurrection of Jesus. Fulfil was held three times during the year, and 30 different youth groups attended. 30 young people referred by local agencies and churches attended the youth camp in Snowdonia for a week during the summer.

DIRECTORS' REPORT

The Charity Shop in Kingstanding, which includes the bookshop, is open Tuesday to Saturday most weeks and it continues to be a good means of engaging with the community. Local residents are very supportive and during the year we received over 2,000 bags of donations. Staff and volunteers talk and pray with many giving support to those who are in need. Good Newspapers and tracts, in many languages, were given out. The bookshop continues to serve customers and churches near and far with book stalls, Christian books, Bibles, cards, etc.

CARE

ElderLink, in Acocks Green, is there to try and minister to some of the needs of the elderly in that area. Clients, who are often very lonely, are visited in their own homes. During the last twelve months we have delivered 87 services in the 10 care homes we have access to. We continue to develop our services and introduce activities suitable for those with dementia. There are more interactive activities including those which stimulate the senses using tactile objects, art and scents. One Care Home said 'The service you provide is excellent. We are so pleased that you come and make our residents smile!' Special activities take place at Christmas and Easter. Our visiting service for the shut-in elderly continues to be appreciated and 296 visits were made throughout the year.

The services of the Resource Centre and Basics for Life food bank continue to be in great demand and the number of people visiting are increasing due to the cost-of-living crisis. Food, clothing, and furniture are provided for many needy people. In helping individuals and families in their need we seek to express the love of Jesus in a practical way. During the year we have given out 2,476 food parcels and 1,800 changes of clothing. We have also distributed 900 toiletry packs, made 780 collections and 412 deliveries. In cooperation with agencies around the city we provided 45 starter packs for people going into their own accommodation.

The Care Centre continues to provide support to homeless and other needy people and has been open from 10.00 am to 4.00 pm Monday to Thursday throughout the year. Last year we prepared and served over 10,000 hot meals to our guests at lunchtime along with hot drinks. There are various board games and activities for the clients to get involved with. Many items of clothing, shoes and toiletries are provided. Staff and volunteers have a constant 'listening ear' as we look to support clients physically, spiritually and psychologically. We helped 61 people into accommodation and enrolled others onto courses at Fircroft College. There is also a visiting chiropody service, eye tests, MIND Charity visit fortnightly to support clients with mental health issues and an advisor from DWP also visits. For those interested in the Christian faith Bible studies are periodically held.

FINANCIAL REVIEW

We report that a deficit of £11,304 was recorded for the year. We continue to keep a close watch on our overheads to try and keep them to a minimum without it affecting the help and support we give to those who are in need. We are working to increase our donor base to raise additional income from supporters and trusts, etc. through various fundraising schemes. We are thankful that we have sufficient reserves to enable us to continue full operations while we seek more funding sources.

The Board remain confident that the action taken so far, and in process, will enable the Mission to continue its work well into the future. They continue to monitor the situation and progress of the measures in place each month with a detailed review of the financial situation taking place at the half year.

Principal Funding Sources

Donations, gifts and legacies are our main funding sources, and we are most appreciative of the continued and indeed increased support of so many individuals, churches, trusts, charities and companies.

All fundraising is done 'in house'. Professional fundraisers or commercial participators are not used. We seek to adhere to the guidelines issued by the Fundraising Regulator. We have not received any complaints about our fundraising methods.

Investment Policy

The cash reserves are held to meet our Reserves policy and funds have been designated towards the possible redevelopment of the property at the rear of The Clock Tower, known as the Annex, in Garrison Street. Consequently, investment has been curtailed for the present.

RESERVES POLICY

The reserves policy was reviewed in July 2022. In the light of the potential squeeze on donor income and the increase in the rate of inflation, the policy was revised. It is now the policy of the Board to maintain freely available reserves at a minimum level, which would enable the General Fund of the Mission to operate for approximately six months, £500,000. Freely available

DIRECTORS' REPORT

reserves are funds which are unrestricted and not invested in fixed assets. The Mission had unrestricted reserves of £1,661,220 including Designated Funds of £700,000 and those represented by fixed assets £405,187 leaving free reserves of £556,033 to meet the requirement.

PLANS FOR FUTURE PERIODS

As our Chief Executive Officer is looking to fully retire from his role in October 2026 we will advertise for a replacement in the coming months. Hopefully, the new CEO will have a few months crossover time with the outgoing CEO to settle into the role.

The two senior staff who were appointed last year, our Office Manager and Head of Finance, have settled well into their new roles. Both have made positive contributions in their respective positions and are clearly going to be an asset to the life of the Mission as we move forward.

Next year will be the Mission's 60th anniversary, so we are planning to hold a range of events throughout 2026 to celebrate our wide-ranging activities. Some of the proposed events will be an Open Day at the Clock Tower, a Youth Event in the city centre, a Banquet, and a variety of fundraising initiatives.

This year we intend to advertise and hopefully appoint another City Missionary to strengthen our gospel outreach work across the city. We will also actively seek to appoint at least three Trainee City Missionaries as part of our 'In-Service Training Course.'

Last year we had help from local companies to further develop the basement at the Clock Tower. This enabled our ToyLink project to deliver toys to 1,700 families representing 4,000 children, which was the highest number ever. During the coming year we will research the possibility of demolishing the Annex behind our main Headquarters, and build a purpose-built building to further our ministries.

Our 'ElderLink' project continues to provide a valuable service to both the lonely and shut-in elderly who are visited by our staff and volunteers, and also those living in care homes who enjoy our Christian-based Services. During the coming year we will increase the hours of some of the staff so that more people can be visited. We will also apply for funding to enhance this ministry.

As there is always a need for more resources we will continue to increase the Mission's profile through social media platforms. We will attend relevant conferences and events to make our work more widely known. The new legacy leaflet has been produced and distributed to our supporters, and we are making contact with local solicitors across the city requesting that they make our work known to individuals who are looking to leave a legacy to a local charity.

STAFF

The Board takes this opportunity to pay tribute to the Chief Executive, Wesley Erpen, and all of the Mission Staff, for their hard work. Their continuing efforts and commitment to the Mission are very much appreciated. The Key Management Personnel, who make up the Senior Management Team, are the Chief Executive, Head of Finance, Human Resources Manager, Evangelism Co-ordinator, and Office Manager. Staff salaries were reviewed in March 2025 and an increase of 3.0% was agreed to take effect from April 2025.

FIXED ASSETS

Details of changes in fixed assets are given in note 10 to the financial statements.

DIRECTORS' REPORT

DIRECTORS

The Directors set out below have held office during the whole of the period from 1 April 2024 to the date of this report, unless otherwise stated.

O G Nicholds
Rev S C Carter
C Edmeade
Rev J A Herbert
M R Hotchin
S D Loescher
C A Noble

RESPONSIBILITIES OF THE DIRECTORS

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with recommended practice. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENTS AS TO DISCLOSURE OF INFORMATION TO AUDITOR

In accordance with Company Law, as the Charity's Directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the Charity's Auditors are unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Auditors are aware of that information.

AUDITOR

Forvis Mazars LLP were Auditors during the year. We have been grateful for their association with us for many years. The Directors are going to ask other auditors to tender for the next audit for the year ending 31 March 2026.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Directors on 24th November 2025
and signed on their behalf by:



C A Noble
Acting Chair

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

Opinion

We have audited the financial statements of Birmingham City Mission (the 'charity') for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2025 and of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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 other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 course of 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate and proper 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.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 8, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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 the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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.

Based on our understanding of the charity and its sector, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: the Charities Act 2011, tax legislation, safeguarding, pensions legislation, employment regulation, health and safety regulation, anti-bribery, corruption and fraud and anti-money laundering regulation.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as The Charities Statement of Recommended Practice and the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

Use of the audit report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.


[David Hoose \(Dec 12, 2025 15:11:29 GMT\)](#)

David Hoose (Senior Statutory Auditor)

for and on behalf of Forvis Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham B3 3AX

12/12/2025

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an income and expenditure account)
Year ended 31 March 2025

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
INCOME					
Donations and Legacies	2	731,367	455,614	1,186,981	1,388,161
Charitable Activities	3	-	10,301	10,301	13,298
Trading Activities	4	156,363	-	156,363	166,389
Other Income	5	1,997	20	2,017	4,603
Investment Income		31,205	-	31,205	43,196
TOTAL INCOME		<u>920,932</u>	<u>465,935</u>	<u>1,386,867</u>	<u>1,615,647</u>
EXPENDITURE					
Cost of Raising Funds	6	29,307	-	29,307	29,915
Charitable Activities	7	887,467	481,397	1,368,864	1,217,728
TOTAL EXPENDITURE		<u>916,774</u>	<u>481,397</u>	<u>1,398,171</u>	<u>1,247,643</u>
NET INCOME/(EXPENDITURE)	8	4,158	(15,462)	(11,304)	368,004
Fund Balances at Beginning of Year		1,657,062	348,271	2,005,333	1,637,329
FUND BALANCES AT END OF YEAR	14a/b	<u><u>1,661,220</u></u>	<u><u>332,809</u></u>	<u><u>1,994,029</u></u>	<u><u>2,005,333</u></u>

The company has no recognised gains or losses other than the net movement in funds for the year.

None of the company's activities were acquired or discontinued during the above two financial years.

BIRMINGHAM CITY MISSION
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BALANCE SHEET
At 31 March 2025

	Notes	2025		2024	
		£	£	£	£
FIXED ASSETS	10		718,743		741,099
CURRENT ASSETS					
Stocks	11	-	-	-	-
Debtors and prepayments	12	70,679		143,401	
Bank and cash balances		1,248,979		1,155,613	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	(44,371)		(34,778)	
NET CURRENT ASSETS			1,275,287		1,264,236
TOTAL ASSETS LESS CURRENT LIABILITIES			1,994,029		2,005,335
TOTAL NET ASSETS			1,994,029		2,005,335

FUNDS

Unrestricted General funds	14a		1,661,220		1,657,064
Restricted funds	14b		332,809		348,271
			1,994,029		2,005,335

These accounts are prepared in accordance with the special provisions relating to companies subject to the small Companies' regime within Part 15 of the Companies Act 2006.

Approved and authorised for issue by the Board of Directors on 24th November 2025 and signed on its behalf



C A Noble
Acting Chair

Company Number: 03112321

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF CASH FLOWS
Year ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	16a	69,002	289,450
Cash flows from investing activities:			
Interest from investments		31,205	43,196
Purchase of tangible fixed assets		(6,841)	(1,199)
		<hr/>	<hr/>
Increase/(Decrease) in cash and cash equivalents in the year		93,366	331,447
Cash and cash equivalents at the beginning of the year		1,155,613	824,166
		<hr/>	<hr/>
Total cash and cash equivalents at the end of the year		<u>1,248,979</u>	<u>1,155,613</u>

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared under the historical cost convention in accordance with the requirements of the Statement of Recommended Practice, "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 - (Charities SORP FRS102), the financial accounting reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Birmingham City Mission meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis based on the reserves held and budgets prepared.

Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the reporting period. Actual results in the future could differ from those estimates. In this regard, the Directors believe that there are no critical accounting policies where judgements or estimations are necessarily applied in the financial statements except for the Gifts in Kind described below.

Incoming resources

Incoming resources represent donations, gifts and legacies; income from charity shops and literature sales; grants for revenue expenditure. All income is recognised when receivable and includes any tax recoverable.

Gifts in kind

Gifts in kind are included in the accounts at an estimate of the fair value to the charity at the date of the gift.

Tangible fixed assets

Items of a capital nature costing over £750 are considered for inclusion in fixed assets. All fixed assets are shown at cost value. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life as follows:

Leasehold land and property	over the length of the lease
Motor vehicles	25% per annum
Equipment and fittings	33% per annum

Freehold property is shown at historical cost and the buildings are depreciated at 2% per annum. Land is not depreciated.

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is calculated using the first-in, first-out method and consists of goods for resale only.

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

Fund accounting

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the Mission. These are funds which have not been designated for any other purposes.

General funds are those funds which are not designated or restricted for any other purpose.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Mission for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

Costs of Raising Funds are all costs attributable to generating income for the charity.

Costs of Charitable Activities comprise all expenditure identified as incurred in the pursuit of the charitable objects of the charity.

Apportionment of costs

Costs which cannot be directly attributed to activities represented by restricted funds are charged against unrestricted income.

Support costs are apportioned between the charity's activities on the basis of salary costs.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Donations	525,264	246,939	772,203	582,730
Gifts in Kind	-	210,098	210,098	175,080
Legacies	204,680	-	204,680	630,351
	<u>729,944</u>	<u>457,037</u>	<u>1,186,981</u>	<u>1,388,161</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Restricted funds		
Youth Work	10,301	13,298
	<u>10,301</u>	<u>13,298</u>
	<u><u>10,301</u></u>	<u><u>13,298</u></u>

4. INCOMING RESOURCES FROM TRADING ACTIVITIES

	2025	2024
	£	£
Unrestricted funds		
Resource Centre, Shop and other income	149,813	160,039
Rent receivable	6,550	6,350
	<u>156,363</u>	<u>166,389</u>
	<u><u>156,363</u></u>	<u><u>166,389</u></u>

5. OTHER INCOME

	2025	2024
	£	£
Unrestricted funds		
Other Income	1,997	4,603
Restricted funds		
Other Income	20	-
	<u>2,017</u>	<u>4,603</u>
	<u><u>2,017</u></u>	<u><u>4,603</u></u>

6. COST OF RAISING FUNDS

	Unrestricted funds	Restricted funds	Total 2025	Total 2024
	£	£	£	£
Staff costs	13,504	-	13,504	12,162
Postage	7,724	-	7,724	7,967
Printing, stationery and other costs	8,079	-	8,079	9,786
	<u>29,307</u>	<u>-</u>	<u>29,307</u>	<u>29,915</u>
	<u><u>29,307</u></u>	<u><u>-</u></u>	<u><u>29,307</u></u>	<u><u>29,915</u></u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

7. CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
The provision of care	155,755	235,323	391,078	307,022
Evangelism	472,311	216,856	689,167	564,995
Shop and Resource Centre	259,401	29,218	288,619	345,711
	<u>887,467</u>	<u>481,397</u>	<u>1,368,864</u>	<u>1,217,728</u>

Support costs that cannot be directly allocated have been apportioned on the basis of staff costs. The support costs that are included in the above amounts are as follows:

	Care £	Evangelism £	Shop & RC £	Total 2025 £	Total 2024 £
Employees	38,165	104,467	45,308	187,940	165,094
Premises	10,284	28,151	12,209	50,644	58,264
Office expenditure	5,612	15,362	6,663	27,637	29,844
Irrecoverable VAT	5,003	13,693	5,939	24,635	28,435
Depreciation	2,316	6,341	2,750	11,407	11,349
Professional & Legal fees	5,925	16,219	7,035	29,179	26,952
Bank charges	452	1,237	537	2,226	2,213
	<u>67,757</u>	<u>185,470</u>	<u>80,441</u>	<u>333,668</u>	<u>322,151</u>

8. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:

	2025 £'000	2024 £'000
Operating leases – equipment	2	Nil
Depreciation	29	29
Auditor's remuneration – Audit fees	16	12

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

9. STAFF COSTS

	2025	2024
	£	
Staff costs:		
Wages and salaries	751,316	629,444
Social security costs	46,597	36,109
Pension Contributions	11,244	8,934
	<u>809,157</u>	<u>674,487</u>

	2025	2025	2024	2024
	Average	FTE	Average	FTE
Average monthly number of employees:				
Evangelism	28	24	28	21
Other	10	6	10	6
	<u>38</u>	<u>30</u>	<u>38</u>	<u>27</u>

No employee was paid remuneration amounting to more than £50,000 in either year. The Key Management Personnel are the Chief Executive, Head of Finance, Company Secretary (who is also the Human Resources Manager), Evangelism Co-ordinator and Office Manager. They make up the Senior Management Team and their combined salaries (including any benefits in kind) are £148,757 (2024 £140,563)

Directors received no remuneration in either year and were not reimbursed for expenses.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

10. FIXED ASSETS

	Freehold property £	Leasehold land & property £	Motor vehicles £	Equipment & fittings £	Total £
COST					
At 1 April 2024	807,642	131,846	49,790	136,300	1,125,578
Addition	-	-	-	6,841	6,841
Disposal	-	-	-	(13,448)	(13,448)
At 31 March 2025	<u>807,642</u>	<u>131,846</u>	<u>49,790</u>	<u>129,693</u>	<u>1,118,971</u>
DEPRECIATION					
At 1 April 2024	134,899	86,444	27,669	135,467	384,479
Charge for the year	14,044	6,115	7,374	1,664	29,197
Adjustment for disposal	-	-	-	(13,448)	(13,448)
At 31 March 2025	<u>148,943</u>	<u>92,559</u>	<u>35,043</u>	<u>123,683</u>	<u>400,228</u>
NET BOOK VALUE					
At 31 March 2025	<u>658,699</u>	<u>39,287</u>	<u>14,747</u>	<u>6,010</u>	<u>718,743</u>
At 31 March 2024	<u>672,742</u>	<u>45,402</u>	<u>22,122</u>	<u>833</u>	<u>741,099</u>

Leasehold land and property comprise:

	2025 Cost £	2024 Cost £
The 66 year lease (which commenced on 29 September 1965) on the premises at Washington Street and subsequent refurbishment	131,846	131,846
Less Depreciation	(92,559)	(86,444)
Net book value	<u>39,287</u>	<u>45,402</u>

11. STOCKS

	2025 £	2024 £
Goods for resale	-	-
	<u>Nil</u>	<u>Nil</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

12. DEBTORS

	2025	2024
	£	£
Due within one year:		
VAT recoverable	2,106	3,026
Prepayments	16,477	6,819
Income tax on Gift Aid	36,447	38,556
Accrued Income	15,649	95,000
	<u>70,679</u>	<u>143,401</u>

13. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	11,432	9,569
Taxation and social security costs	11,989	9,270
Accruals	20,950	15,939
	<u>44,371</u>	<u>34,778</u>

14a. UNRESTRICTED FUNDS

Unrestricted funds include £700,000 which the Directors have designated to the possible redevelopment of the building at the rear of The Clock Tower, commonly known as 'The Annex'.

14b. RESTRICTED FUNDS

	Fixed Assets £	Other* £	Total £
Balances at 31 March 2024	332,211	16,060	348,271
Income	-	61,478	61,478
Expenditure	(18,655)	(58,286)	(76,940)
Balances at 31 March 2025	<u>313,556</u>	<u>19,253</u>	<u>332,809</u>

*The balance of £19,253 is for the Basics for Life food bank.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	397,991	320,753	718,744
Current assets	1,290,228	29,430	1,319,658
Current liabilities	(44,371)	-	(44,371)
Total net assets	<u>1,643,848</u>	<u>350,183</u>	<u>1,994,031</u>

16. NOTES TO THE STATEMENT OF CASH FLOWS

	2025 £	2024 £
(a) Reconciliation of net deficit to net cash outflow from operating activities		
Surplus/(Deficit) for the year	(11,304)	368,004
Gifts-in-kind	(210,098)	(175,080)
Direct use of gifts-in-kind	210,098	175,080
Depreciation charges	29,196	28,745
Interest receivable	(31,205)	(43,196)
Decrease/(Increase) in debtors	72,722	(76,854)
Decrease in stocks	-	3,768
Increase in creditors	9,593	8,983
Net cash inflow/(outflow) from operating activities	<u>69,002</u>	<u>289,450</u>
(b) Reconciliation of net cash flow to movement in net funds		
Increase in cash in the year	<u>93,366</u>	<u>331,447</u>
Movement in net funds in the year	93,366	331,447
Net funds brought forward	<u>1,155,613</u>	<u>824,166</u>
Net funds carried forward	<u>1,248,979</u>	<u>1,155,613</u>
(c) Analysis of net funds		
Cash at bank and in hand	<u>1,248,979</u>	<u>1,155,613</u>
	<u>1,248,979</u>	<u>1,155,613</u>
17. CAPITAL COMMITMENTS		
	2025 £	2024 £
Capital expenditure contracted for but not provided for in the financial statements	<u>Nil</u>	<u>Nil</u>

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

18. OTHER FINANCIAL COMMITMENTS

At 31 March 2025, the company was committed to making the following payments under non-cancellable operating leases:-

	Land and Buildings	Other	Total 2025	Total 2024
	£	£	£	£
Operating leases which expire:				
Within 1 year	31,000	5,074	36,074	32,966
Within 2 to 5 years	69,000	3,675	72,675	113,000
After 5 years	13,500	-	13,500	13,500
	<u>113,500</u>	<u>8,749</u>	<u>122,249</u>	<u>159,466</u>

Operating lease expenses of £32,966 (2024 £36,572) were incurred in the financial year.

19. POST BALANCE SHEET EVENTS

During the year ending 31 March 2026, legal ownership of certain properties, which are currently administered by the company, may pass to the company. They will be reflected in the accounts at the market value on date of transfer.

20. RELATED PARTY TRANSACTIONS

One Director is connected to an employee of the charity. Staff remuneration and all staff issues are dealt with by the Board collectively.

21. PENSION COMMITMENTS

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £11,244 (2024 £8,934).

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 March 2024

	Unrestricted funds £	Restricted funds £	Total funds 2024 £
INCOME			
Donations and Legacies	1,048,689	339,472	1,388,161
Charitable Activities	-	13,298	13,298
Trading Activities	166,389	-	166,389
Other Income	4,603	-	4,603
Investment Income	43,196	-	43,196
TOTAL INCOME	<u>1,262,877</u>	<u>352,770</u>	<u>1,615,647</u>
EXPENDITURE			
Cost of raising funds	29,915	-	29,915
Charitable activities	856,317	361,411	1,217,728
TOTAL EXPENDITURE	<u>886,232</u>	<u>361,411</u>	<u>1,247,643</u>
NET INCOME/(EXPENDITURE)	376,645	(8,641)	(368,004)
Fund balances at beginning of year	1,280,417	356,912	1,637,329
FUND BALANCES AT END OF YEAR	<u>1,657,062</u>	<u>348,271</u>	<u>2,005,333</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2025

	2025		2024	
	£	£	£	£
INCOME				
Donations	782,503		596,028	
Legacies	204,680		630,351	
Gifts in kind	210,098		175,080	
Sales – Book Shop	12,652		13,045	
Sales – Other	137,162		146,994	
Interest receivable	31,205		43,196	
Rent receivable	6,550		6,350	
Other income	2,017		4,603	
Profit on sale of Fixed Asset	-		-	
	<u> </u>		<u> </u>	
		1,386,867		1,615,647
EXPENDITURE				
Purchase for resale	6,302		8,404	
Salaries and Pension Contributions	809,157		674,487	
Training and student accommodation	10,112		13,580	
Repair and maintenance of premises	26,870		36,738	
Heating and lighting	46,068		44,213	
Rent and rates	36,311		42,326	
Cleaning and domestic supplies	7,893		9,806	
Transport	19,035		20,705	
Food	14,530		10,103	
Outreach	161,774		127,235	
Office expenses, supplies equipment	50,351		47,880	
Professional fees	23,076		26,953	
Bank and other charges	3,839		3,762	
Insurance	17,718		17,375	
Depreciation	29,196		28,745	
Irrecoverable VAT	24,635		28,435	
Other sundry expenses	111,304		106,896	
	<u> </u>		<u> </u>	
		1,398,171		1,247,643
SURPLUS/(DEFICIT) FOR THE YEAR		<u><u>(11,304)</u></u>		<u><u>368,004</u></u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

MANAGEMENT INFORMATION (FIXED ASSETS)
Year ended 31 March 2025

	2025	2024
	Cost	Cost
	£	£
Motor vehicles comprise:		
Ford Transit YS18DNE	20,295	20,295
Ford Transit HN21FSG	29,495	29,495
	<u>49,790</u>	<u>49,790</u>
Equipment & fittings comprise:		
Equipment and furnishings	110,778	110,208
Computer equipment	18,915	26,090
	<u>129,693</u>	<u>136,298</u>

Freehold property

The net book value of the properties, based on historical cost is calculated as follows:

	Clock	The Eric	Hodge Hill	Total
	Tower	Holt Centre	Church	£
	£	£	£	£
Cost	407,370	29,331	100,000	536,701
Property Improvements	270,943	-	-	270,943
Depreciation	(102,932)	(11,968)	(20,000)	(134,900)
	<u>575,381</u>	<u>17,363</u>	<u>80,000</u>	<u>672,744</u>

BIRMINGHAM CITY MISSION

England & Wales - Charity number 1051023

Accounts

Company No: 03112321

Charity No: 1051023

**BIRMINGHAM CITY MISSION
A Company Limited by Guarantee**

Financial Statements

Year ended 31 March 2024

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

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BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

COMPANY NUMBER

03112321

CHARITY NUMBER

1051023

DIRECTORS

O G Nicholds – Chairman
Rev. S C Carter
Miss C Edmeade
Rev J A Herbert
M R Hotchin (Appointed 18 March 2024)
N James (Resigned 25 September 2023)
S D Loescher
Mrs R Mountford
C A Noble

COMPANY SECRETARY

Mrs J B Harborne MBE

CHIEF EXECUTIVE

Wesley R Erpen

REGISTERED OFFICE

The Clock Tower
2 Langdon Street
Birmingham
B9 4BP

BANK

HSBC UK Bank plc
130 New Street
Birmingham
B2 4JU

AUDITOR

Forvis Mazars LLP
First Floor
Two Chamberlain Square
Birmingham
B3 3AT

DIRECTORS' REPORT

The Directors, who are also Trustees of the charity for the purposes of the Charities Act, submit their Annual Report and audited Financial Statements, for the year ended 31 March 2024. The Directors have adopted the provisions of the 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) in preparing the Annual Report and Financial Statements of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Mission is a Charitable Company Limited by Guarantee, registered in England and Wales, operating under Charity number 1051023. The Company was established under a Memorandum of Association which established the Objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up Members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF DIRECTORS

Under the requirements of the Memorandum and Articles of Association one third of the Directors must 'retire by rotation' each year but may be re-elected by the Members at the Annual General Meeting if they are willing to stand again. Rev. S Carter and Mrs R Mountford are due to retire this year by rotation. Mrs R Mountford has decided to stand down as a Director but she will remain a member. Rev. S Carter offers himself for re-election this year.

The principal Object of the Charity is to spread the Gospel of Jesus Christ throughout the City of Birmingham and its surrounding areas, and in pursuance of that Object, to provide relief for the homeless, infirm, sick, aged, or needy, it is important that such needs are reflected through the diversity of the Trustee body. To ensure attainment of the Objects, Directors are recruited mainly from those who have previous involvement with, or knowledge of, the Charity and who also have the required skills and experience to enhance the Board.

The Board of Directors are representative of a range of church interests and includes some professional expertise in the areas of finance, law, medicine and pastoral care, Health and safety, and the Directors co-opt additional expertise as and when required.

Director Induction and Training

Most new Directors are already familiar with the practical work of the Charity, they are invited and encouraged to familiarise themselves with the Charity and the context within which it operates. A detailed information pack is available and given to each new Director and they are further encouraged to spend time, when practical, in specific sections of the Mission. External consultation is engaged when appropriate.

Risk Management & Health and Safety

The Board is committed to ongoing assessment of the major risks to which the Mission is exposed and are confident that the system of reporting that currently exists will advise them on a regular basis of potential difficulties and enable them to take steps to lessen these risks. The Board consider the major risks to which the Mission is exposed are in three areas:

The underfunding of activities due to a reduction in income. This is managed by having an adequate reserves policy, regular monthly financial reports and reviews of operations being submitted to the Board.

Being able to recruit staff with the necessary skills at the salaries available. This is managed by monthly reporting of staffing issues to the Chief Executive and the Board.

The Health and Safety Policy is under regular review: a sub-committee of the Board monitors safety matters and they and the Health and Safety Officer report to the Board meeting to keep them informed of changes in regulations together with current progress in procedures and risk assessment. Many of our staff work with young people and vulnerable adults. All staff working with these groups have received Disclosure and Barring Service clearance. The Board oversee compliance with our safeguarding policy. Additionally, we use the services of specialist advisors as and when required.

The Board has taken out Trustee Indemnity insurance providing cover of £250,000 at a cost of £333.12.

Organisational Structure

The Board currently consists of 8 members who usually meet ten times each year they are responsible for the strategic direction and policy of the charity. The Company Secretary, who is also the HR Manager, the Chief Executive and the Finance

DIRECTORS' REPORT

Administrators also attend the Board meetings but have no voting rights. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive.

The Chief Executive is responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met. The Finance Administrator oversees matters to do with maintenance of buildings etc. as well as the normal finance matters.

VOLUNTEERS

Without our volunteers the Charity would not be able to function effectively. There are 123 regular volunteers who currently assist the Mission, they serve in many different capacities and their time involvement ranges from a few hours per month to 3 days per week. In addition, we have more than 300 additional volunteers helping us with the wrapping and distribution of toys as part of our Christmas ToyLink project. We have also had about 100 staff from corporate companies who attend for specific tasks such as painting rooms, gardening, etc. The volunteers are an invaluable asset and the Board, and the Executives would take this opportunity to express their grateful appreciation for all that they do.

OBJECTIVES

The Company's Objects are:

- to preach the Gospel of the Lord Jesus Christ throughout the City of Birmingham and its surrounding areas;
- in pursuance of this, to provide relief, by various means, for the infirm, sick, aged and needy individuals and families within the area;

ACHIEVEMENTS AND PERFORMANCE

The main areas of charitable activity are evangelism and care and a summary of the achievements in these activities is set out below. The Directors are satisfied that these achievements clearly demonstrate that the Charity has throughout the year fulfilled its responsibility to meet the requirement of providing a Public Benefit and has thereby complied with its duty to have due regard to the guidance published by the Charity Commission.

EVANGELISM

This is our principal activity in seeking to achieve our Objective of preaching the Gospel of the Lord Jesus Christ throughout Birmingham and its surrounding areas.

We give thanks that the door is still open for us to proclaim Christ to people in Birmingham and beyond.

We have preached the Gospel in the City centre and at the doors of homes in many areas. Thousands of people from all over the world pass through the city every day and we have been able to give out over 56,000 items of Christian literature including over 52,000 tracts in many languages. Between them our city missionaries speak multiple foreign languages including French, German, Spanish, Dutch, Farsi, Malayalam, Punjabi, Urdu and Arabic which is a great help in communicating the gospel message.

Our annual Christmas ToyLink project relies on the support of many volunteers and donors to help us to supply toys to needy children. Last Christmas was a great success thanks to many wonderful donations of toys and gifts and to the efforts of so many. BCM staff, Church groups individuals and companies who sent workers to help with the wrapping and delivery of the gifts. Jaguar Land Rover made almost 100 cars available and did the bulk of the deliveries. We distributed sacks of toys, each containing at least 4 toys, to 1,480 families (3,600 children). One centre that received toys said "Your generosity will bring joy and warmth to the children in our care"

The Children's Team work with primary school aged children. Their vision is that every child of primary school age in Birmingham would have a basic understanding of who Jesus is and what He has done. They delivered over 400 school assemblies sharing Bible stories and looking at key themes such as showing compassion, being peacemakers and caring for others. 30 Special assemblies were presented at Easter and Christmas. The team delivered 81 lessons in schools and some 'moving on' workshops for those preparing to move on to secondary school. 6 'Solid Rock' holiday clubs were run in Summer and February half term.

The Youth Team work with secondary school aged young people. During the year the team conducted 169 regular assemblies. The theme for Autumn was 'Love your neighbour'. A number of schools commented how useful this was for students given the conflict that had just erupted in the Middle East and was affecting communities here. The team also took 33 RE lessons looking at many passages from the Bible. Over 500 pupils attended the classroom based GSUS Live Project which was run at 2 schools, pupils considered the life, work, death and resurrection of Jesus. Fulfil was held twice during the year, 27 different youth groups

DIRECTORS' REPORT

attended. 28 young people referred by local agencies and churches attended the youth camp in Snowdonia for a week during the summer.

The Charity Shop in Kingstanding which includes the bookshop, is open Tuesday to Saturday most weeks, it continues to be a good means of engaging with the community. Staff and volunteers talk and pray with many giving support to those who are in need. Good Newspapers and tracts, in many languages, were given out. The bookshop continues to serve customers and churches near and far with book stalls, Christian books, Bibles, cards, etc.

CARE

ElderLink in Acocks Green is there to try and minister to some of the needs of the elderly in that area. Clients, who are often very lonely, are visited in their own homes. Our work in care homes continues to grow. In the 10 care homes we have access to we are developing our services and introducing activities suitable for those with dementia. There are more interactive activities including those which stimulate the senses using tactile objects, art and scents. One Care Home said 'The service you provide is excellent. We are so pleased that you come and make our residents smile!' Special activities take place at Christmas and Easter.

The services of the Resource Centre and Basics for Life food bank continue to be in great demand and are increasing due to the cost-of-living crisis. Food, clothing, and furniture are provided for many needy people. In helping individuals and families in their need we seek to express the love of Jesus in a practical way. During the year we have given out over 2,626 food parcels and over 2,000 changes of clothing. In conjunction with agencies working with the homeless, we have given out many furniture 'starter packs' for people moving into their own accommodation.

The Care Centre continues to provide support to homeless and other needy people and has been open from 10.00 am to 4.00 pm Monday to Thursday throughout the year. Hot drinks are provided as well as a hot meal lunchtime. There are various board games and activities for the clients to get involved with. Many items of clothing, shoes and toiletries are provided. Staff and volunteers have a constant 'listening ear' as we look to support clients physically, spiritually and psychologically. We can help them with finding accommodation and enrolment on courses at Fircroft College. There is also a visiting chiropody service, eye tests and MIND Charity visit fortnightly to support clients with mental health issues, an advisor from DWP also visits. Voluntary work on a local community allotment is also available. For those interested in the Christian faith Bible studies are periodically held.

FINANCIAL REVIEW

We report that a surplus of £368,004 was recorded for the year as a result of a significant increase in legacies. We continue to keep a close watch on our overheads to try and keep them to a minimum without it affecting the help and support we give to those who are in need. We are working to increase our donor base to raise additional income from supporters and trusts, etc. through various fundraising schemes. We are thankful that we have sufficient reserves to enable us to continue full operations while we seek more funding sources.

The Board remain confident that the action taken so far, and in process, will enable the Mission to continue its work well into the future. They continue to monitor the situation and progress of the measures in place each month with a detailed review of the financial situation taking place at the half year.

Principal Funding Sources

Donations, gifts and legacies are our main funding sources, and we are most appreciative of the continued and indeed increased support of so many individuals, churches, trusts, charities and companies.

All fundraising is done 'in house'. Professional fundraisers or commercial participators are not used. We seek to adhere to the guidelines issued by the Fundraising Regulator. We have not received any complaints about our fundraising methods.

Investment Policy

The cash reserves are held to meet our Reserves policy and funds have been designated towards the possible redevelopment of the property at the rear of The Clock Tower, known as the Annex, in Garrison Street. Consequently, investment has been curtailed for the present.

RESERVES POLICY

The reserves policy was reviewed in July 2022. In the light of the potential squeeze on donor income and the increase in the rate of inflation, the policy was revised. It is now the policy of the Board to maintain freely available reserves at a minimum level,

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

which would enable the General Fund of the Mission to operate for approximately six months, £500,000. Freely available reserves are funds which are unrestricted and not invested in fixed assets. The Mission had unrestricted reserves of £1,657,064 including Designated Funds of £500,000 and those represented by fixed assets £408,888 leaving free reserves of £748,176 to meet the requirement.

PLANS FOR FUTURE PERIODS

We are pleased that last year we were able to appoint two new City Missionaries, one in partnership with Bethel Church in Blackheath, and another in partnership with Castle Vale Baptist Church. Plans are in hand to hold a special outreach week in Blackheath next Easter alongside the church.

A new Office Manager has been appointed and a new Head of Finance will commence her role in November. Both are vital to the smooth running of the mission. We have also appointed one full-time and one part-time Youth Worker to enable us to visit more secondary schools in the coming year.

The appointment of an Assistant Manager at the Care Centre has enabled the project to further develop its services to the homeless. They have continued to receive up to 100 people each day. We understand that Birmingham City Council are decommissioning some accommodation services for the homeless, we will have to see if we need to adapt our services accordingly.

Our ElderLink department managed to reach their target of delivering Christian services in 10 care homes each month. We are considering how we can extend our visiting service that this project operates in visiting lonely, and mainly housebound, elderly.

We would like to develop the basement and the Annex at The Clock Tower. This would be a great help to us particularly with our ToyLink project.

There is always a need for increased resources. We are looking at redesigning our legacy leaflet which would be made available to our supporters and be sent to solicitors across the city.

STAFF

The Board takes this opportunity to pay tribute to the Chief Executive, Wesley Erpen, and all of the Mission Staff, for their hard work. Their continuing efforts and commitment to the Mission are very much appreciated. The Key Management Personnel, who make up the Senior Management Team, are the Chief Executive, Finance Administrator, Human Resources Manager, Evangelism Co-ordinator, and Office Manager. Staff salaries were reviewed in March 2023 and an increase of 5.0% was agreed to take effect from April 2023. They were further reviewed in March 2024 and an increase of 10.0% was agreed to take effect from April 2024.

FIXED ASSETS

Details of changes in fixed assets are given in note 10 to the financial statements.

DIRECTORS

The Directors set out below have held office during the whole of the period from 1 April 2023 to the date of this report, unless otherwise stated.

O G Nicholds
Rev S C Carter
Miss C Edmeade
Rev J A Herbert
M R Hotchin (Appointed 18 March 2024)
N James (Resigned 25 September 2023)
S D Loescher
Mrs R Mountford
C A Noble

DIRECTORS' REPORT

RESPONSIBILITIES OF THE DIRECTORS

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with recommended practice. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENTS AS TO DISCLOSURE OF INFORMATION TO AUDITOR

In accordance with Company Law, as the Charity's Directors, we certify that:

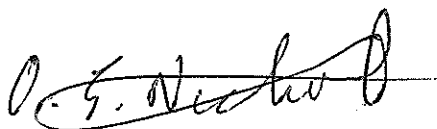
- so far as we are aware, there is no relevant audit information of which the Charity's Auditors are unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Auditors are aware of that information.

AUDITOR

Forvis Mazars LLP were Auditors during the year. We have been grateful for their association with us for many years. The Directors are going to ask other auditors to tender for the next audit for the year ending 31 March 2025.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

Approved by the Directors on 21 October 2024
and signed on their behalf by:



O G Nicholds
Chairman

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

Opinion

We have audited the financial statements of Birmingham City Mission (the 'charity') for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2024 and of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charity 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 group's and the parent charity'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 other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 course of 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

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 Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate and proper 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.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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 the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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.

Based on our understanding of the charity and its sector, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: the Charities Act 2011, tax legislation,

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

safeguarding, pensions legislation, employment regulation, health and safety regulation, anti-bribery, corruption and fraud and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as The Charities Statement of Recommended Practice and the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

Use of the audit report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.



[David Hoose \(Nov 4, 2024 15:05 GMT\)](#)

David Hoose (Senior Statutory Auditor)

for and on behalf of Forvis Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham B3 3AX

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an income and expenditure account)
Year ended 31 March 2024

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
INCOME					
Donations and Legacies	2	1,048,689	339,472	1,388,161	790,972
Charitable Activities	3	-	13,298	13,298	18,686
Trading Activities	4	166,389	-	166,389	185,688
Other Income	5	4,603	-	4,603	24,002
Investment Income		43,196	-	43,196	13,608
Profit on sale of Fixed Asset		-	-	-	3,333
TOTAL INCOME		1,262,877	352,770	1,615,647	1,036,289
EXPENDITURE					
Cost of Raising Funds	6	29,915	-	29,915	24,208
Charitable Activities	7	856,317	361,411	1,217,728	1,216,060
TOTAL EXPENDITURE		886,232	361,411	1,247,643	1,240,268
NET INCOME/(EXPENDITURE)	8	376,645	(8,641)	368,004	(203,979)
Fund Balances at Beginning of Year		1,280,417	356,912	1,637,329	1,841,308
FUND BALANCES AT END OF YEAR	14a/b	1,657,062	348,271	2,005,333	1,637,329

The company has no recognised gains or losses other than the net movement in funds for the year.

None of the company's activities were acquired or discontinued during the above two financial years.

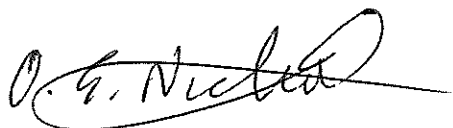
BIRMINGHAM CITY MISSION
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BALANCE SHEET
At 31 March 2024

	Notes	2024		2023	
		£	£	£	£
FIXED ASSETS	10		741,099		768,645
CURRENT ASSETS					
Stocks	11	-		3,768	
Debtors and prepayments	12	143,401		66,547	
Bank and cash balances		1,155,613		824,166	
				<u>894,481</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	(34,778)		(25,795)	
NET CURRENT ASSETS			<u>1,264,236</u>		<u>868,686</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>2,005,335</u>		<u>1,637,331</u>
TOTAL NET ASSETS			<u><u>2,005,335</u></u>		<u><u>1,637,331</u></u>
FUNDS					
Unrestricted General funds	14a		1,657,064		1,280,417
Restricted funds	14b		348,271		356,914
			<u>2,005,335</u>		<u>1,637,331</u>

These accounts are prepared in accordance with the special provisions relating to companies subject to the small Companies' regime within Part 15 of the Companies Act 2006.

Approved and authorised for issue by the Board of Directors on 21 October 2024
and signed on its behalf



O G Nicholds
Chairman
Company Number: 03112321

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF CASH FLOWS
Year ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	16a	289,450	(199,276)
Cash flows from investing activities:			
Interest from investments		43,196	13,608
Purchase of tangible fixed assets		(1,199)	(29,495)
		<hr/>	<hr/>
Increase/(Decrease) in cash and cash equivalents in the year		331,447	(215,163)
Cash and cash equivalents at the beginning of the year		824,166	1,039,329
		<hr/>	<hr/>
Total cash and cash equivalents at the end of the year		<u>1,155,613</u>	<u>824,166</u>

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared under the historical cost convention in accordance with the requirements of the Statement of Recommended Practice, "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 - (Charities SORP FRS102), the financial accounting reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Birmingham City Mission meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis based on the reserves held and budgets prepared.

Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the reporting period. Actual results in the future could differ from those estimates. In this regard, the Directors believe that there are no critical accounting policies where judgements or estimations are necessarily applied in the financial statements except for the Gifts in Kind described below.

Incoming resources

Incoming resources represent donations, gifts and legacies; income from charity shops and literature sales; grants for revenue expenditure. All income is recognised when receivable and includes any tax recoverable.

Gifts in kind

Gifts in kind are included in the accounts at an estimate of the fair value to the charity at the date of the gift.

Tangible fixed assets

Items of a capital nature costing over £750 are considered for inclusion in fixed assets. All fixed assets are shown at cost value. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life as follows:

Leasehold land and property	over the length of the lease
Motor vehicles	25% per annum
Equipment and fittings	33% per annum

Freehold property is shown at historical cost and the buildings are depreciated at 2% per annum. Land is not depreciated.

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is calculated using the first-in, first-out method and consists of goods for resale only.

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

Fund accounting

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the Mission. These are funds which have not been designated for any other purposes.

General funds are those funds which are not designated or restricted for any other purpose.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Mission for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

Costs of Raising Funds are all costs attributable to generating income for the charity.

Costs of Charitable Activities comprise all expenditure identified as incurred in the pursuit of the charitable objects of the charity.

Apportionment of costs

Costs which cannot be directly attributed to activities represented by restricted funds are charged against unrestricted income.

Support costs are apportioned between the charity's activities on the basis of salary costs.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	Total 2024	Total 2023
	£	£	£	£
Donations	418,338	164,392	582,730	598,311
Gifts in Kind	-	175,080	175,080	174,996
Legacies	630,351	-	630,351	17,665
	<u>1,048,689</u>	<u>339,472</u>	<u>1,388,161</u>	<u>790,972</u>

BIRMINGHAM CITY MISSION
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NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Restricted funds		
Youth Work	13,298	18,686
	<u>13,298</u>	<u>18,686</u>

4. INCOMING RESOURCES FROM TRADING ACTIVITIES

	2024 £	2023 £
Unrestricted funds		
Resource Centre, Shop and other income	160,039	179,088
Rent receivable	6,350	6,600
	<u>166,389</u>	<u>185,688</u>

5. OTHER INCOME

	2024 £	2023 £
Unrestricted funds		
Other Income	4,603	24,002
	<u>4,603</u>	<u>24,002</u>

6. COST OF RAISING FUNDS

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Staff costs	12,162	-	12,162	10,158
Postage	7,967	-	7,967	7,776
Printing, stationery and other costs	9,786	-	9,786	6,274
	<u>29,915</u>	<u>-</u>	<u>29,915</u>	<u>24,208</u>

BIRMINGHAM CITY MISSION
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NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

7. CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
The provision of care	215,869	91,153	307,022	245,888
Evangelism	392,587	172,408	564,995	623,402
Shop and Resource Centre	247,861	97,850	345,711	346,770
	<u>856,317</u>	<u>361,411</u>	<u>1,217,728</u>	<u>1,216,060</u>

Support costs that cannot be directly allocated have been apportioned on the basis of staff costs. The support costs that are included in the above amounts are as follows:

	Care £	Evangelism £	Shop & RC £	Total 2024 £	Total 2023 £
Employees	41,213	84,049	39,832	165,094	209,108
Premises	14,544	29,662	14,058	58,264	37,359
Office expenditure	7,450	15,193	7,201	29,844	38,355
Irrecoverable VAT	7,098	14,476	6,861	28,435	19,593
Depreciation	2,833	5,778	2,738	11,349	10,582
Professional & Legal fees	6,728	13,721	6,503	26,952	24,281
Bank charges	552	1,127	534	2,213	2,176
	<u>80,418</u>	<u>164,006</u>	<u>77,727</u>	<u>322,151</u>	<u>341,454</u>

8. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:

	2024 £'000	2023 £'000
Operating leases – equipment	Nil	6
Depreciation	29	29
Auditor's remuneration – Audit fees	12	11

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

9. STAFF COSTS

	2024 £	2023
Staff costs:		
Wages and salaries	629,444	642,694
Social security costs	36,109	44,804
Pension Contributions	8,934	9,270
Non-Contractual Settlement	-	10,500
	<u>674,487</u>	<u>707,268</u>

	2024 Average	2024 FTE	2023 Average	2023 FTE
Average monthly number of employees:				
Evangelism	28	21	29	21
Other	10	6	10	7
	<u>38</u>	<u>27</u>	<u>39</u>	<u>28</u>

No employee was paid remuneration amounting to more than £50,000 in either year. The Key Management Personnel are the Chief Executive, Finance Administrator, Company Secretary (who is also the Human Resources Manager), Evangelism Co-ordinator and Office Manager. They make up the Senior Management Team and their combined salaries (including any benefits in kind) are £140,563 (2023 £173,626)

Directors received no remuneration in either year and were not reimbursed for expenses.

BIRMINGHAM CITY MISSION
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NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

10. FIXED ASSETS

	Freehold property £	Leasehold land & property £	Motor vehicles £	Equipment & fittings £	Total £
COST					
At 1 April 2024	807,644	131,846	49,790	135,099	1,124,379
Addition	-	-	-	1,199	1,199
At 31 March 2024	<u>807,644</u>	<u>131,846</u>	<u>49,790</u>	<u>136,298</u>	<u>1,125,578</u>
DEPRECIATION					
At 1 April 2024	120,857	80,329	19,449	135,099	355,734
Charge for the year	14,045	6,115	8,219	366	28,745
At 31 March 2024	<u>134,902</u>	<u>86,444</u>	<u>27,668</u>	<u>135,465</u>	<u>384,479</u>
NET BOOK VALUE					
At 31 March 2024	<u>672,742</u>	<u>45,402</u>	<u>22,122</u>	<u>833</u>	<u>741,099</u>
At 31 March 2023	<u>686,787</u>	<u>51,517</u>	<u>30,341</u>	<u>-</u>	<u>768,645</u>

Leasehold land and property comprise:

	2024 Cost £	2023 Cost £
The 66 year lease (which commenced on 29 September 1965) on the premises at Washington Street and subsequent refurbishment	131,846	131,846
Less Depreciation	(86,444)	(80,329)
Net book value	<u>45,402</u>	<u>51,517</u>

11. STOCKS

	2024 £	2023 £
Goods for resale	-	3,768
	<u>Nil</u>	<u>3,768</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

12. DEBTORS

	2024	2023
	£	£
Due within one year:		
VAT recoverable	3,026	10,994
Prepayments	6,819	6,247
Income tax on Gift Aid	38,556	38,881
Accrued Income	95,000	10,425
	<u>143,401</u>	<u>66,547</u>

13. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	9,569	3,185
Taxation and social security costs	9,270	8,989
Accruals	15,939	13,621
	<u>34,778</u>	<u>25,795</u>

14a. UNRESTRICTED FUNDS

Unrestricted funds include £500,000 which the Directors have designated to the possible redevelopment of the building at the rear of The Clock Tower, commonly known as 'The Annex'.

14b. RESTRICTED FUNDS

	Fixed Assets £	Care Centre £	Other* £	Total £
Balances at 31 March 2023	343,644	68	13,200	356,912
Income	11,500	61,795	279,475	352,770
Expenditure	(22,933)	(61,863)	(276,615)	(361,411)
Balances at 31 March 2024	<u>332,211</u>	<u>Nil</u>	<u>16,060</u>	<u>348,271</u>

*The balance of £16,060 is for the Basics for Life food bank.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	408,888	332,211	741,099
Current assets	1,282,954	16,060	1,299,014
Current liabilities	(34,778)	-	(34,778)
	<u>1,657,064</u>	<u>348,271</u>	<u>2,005,335</u>

16. NOTES TO THE STATEMENT OF CASH FLOWS

	2024 £	2023 £
(a) Reconciliation of net deficit to net cash outflow from operating activities		
Surplus/(Deficit) for the year	368,004	(203,979)
Gifts-in-kind	(175,080)	(174,996)
Direct use of gifts-in-kind	175,080	174,996
Depreciation charges	28,745	28,582
Interest receivable	(43,196)	(13,608)
Increase in debtors	(76,854)	(10,733)
Decrease in stocks	3,768	2,562
Increase/(Decrease) in creditors	8,983	(2,100)
Net cash inflow/(outflow) from operating activities	<u>289,450</u>	<u>(199,276)</u>
(b) Reconciliation of net cash flow to movement in net funds		
Increase/(Decrease) in cash in the year	331,447	(215,163)
Movement in net funds in the year	331,447	(215,163)
Net funds brought forward	824,166	1,039,329
Net funds carried forward	<u>1,155,613</u>	<u>824,166</u>
(c) Analysis of net funds		
Cash at bank and in hand	1,155,613	824,166
	<u>1,155,613</u>	<u>824,166</u>
17. CAPITAL COMMITMENTS		
	2024 £	2023 £
Capital expenditure contracted for but not provided for in the financial statements	<u>Nil</u>	<u>Nil</u>

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

18. OTHER FINANCIAL COMMITMENTS

At 31 March 2024, the company was committed to making the following payments under non-cancellable operating leases:-

	Land and Buildings	Other	Total	Total
	£	£	£	£
Operating leases which expire:				
Within 1 year	31,000	1,966	32,966	37,022
Within 2 to 5 years	113,000	-	113,000	113,000
After 5 years	13,500	-	13,500	22,500
	<u>157,500</u>	<u>1,966</u>	<u>159,466</u>	<u>172,522</u>

Operating lease expenses of £36,572 (2023 £29,192) were incurred in the financial year.

19. POST BALANCE SHEET EVENTS

During the year ending 31 March 2025, legal ownership of certain properties, which are currently administered by the company, may pass to the company. They will be reflected in the accounts at the market value on date of transfer.

20. RELATED PARTY TRANSACTIONS

One Director is connected to an employee of the charity. Staff remuneration and all staff issues are dealt with by the Board collectively.

21. PENSION COMMITMENTS

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £8,934 (2023 £1,893).

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2024

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 March 2023

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
INCOME			
Donations and Legacies	442,755	348,217	790,972
Charitable Activities	-	18,686	18,686
Trading Activities	185,688	-	185,688
Other Income	24,002	-	24,002
Investment Income	13,608	-	13,608
Profit on sale of Fixed Asset	3,333	-	3,333
TOTAL INCOME	<u>669,386</u>	<u>366,903</u>	<u>1,036,289</u>
EXPENDITURE			
Cost of raising funds	24,208	-	24,208
Charitable activities	856,846	359,214	1,216,060
TOTAL EXPENDITURE	<u>881,054</u>	<u>359,214</u>	<u>1,240,268</u>
NET INCOME/(EXPENDITURE)	(211,668)	7,689	(203,979)
Fund balances at beginning of year	1,492,085	349,223	1,841,308
FUND BALANCES AT END OF YEAR	<u><u>1,280,417</u></u>	<u><u>356,912</u></u>	<u><u>1,637,329</u></u>

BIRMINGHAM CITY MISSION

England & Wales - Charity number 1051023

Accounts

Company No: 03112321

Charity No: 1051023

**BIRMINGHAM CITY MISSION
A Company Limited by Guarantee**

Financial Statements

Year ended 31 March 2023

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

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BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

COMPANY NUMBER

03112321

CHARITY NUMBER

1051023

DIRECTORS

O G Nicholds – Chairman
Rev. S C Carter
D J Clark (Resigned 12 November 2022)
Chereta Edmeade (Appointed 19 September 2022)
Mrs J B Harborne MBE (Resigned 18 July 2022 to take up a staff position)
Rev J A Herbert (Appointed 20 June 2022)
N James (Resigned 25 September 2023)
S D Loescher
Mrs R Mountford
C A Noble

COMPANY SECRETARY

D J Duke (Resigned 30 September 2022)
Mrs J B Harborne MBE (Appointed 1 October 2022)

CHIEF EXECUTIVE

Wesley R Erpen

REGISTERED OFFICE

The Clock Tower
2 Langdon Street
Birmingham
B9 4BP

BANK

HSBC UK Bank plc
130 New Street
Birmingham
B2 4JU

AUDITOR

Mazars LLP
First Floor
Two Chamberlain Square
Birmingham
B3 3AT

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

The Directors, who are also Trustees of the charity for the purposes of the Charities Act, submit their Annual Report and audited Financial Statements, for the year ended 31 March 2023. The Directors have adopted the provisions of the 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) in preparing the Annual Report and Financial Statements of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Mission is a Charitable Company Limited by Guarantee, registered in England and Wales, operating under Charity number 1051023. The Company was established under a Memorandum of Association which established the Objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up Members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF DIRECTORS

Under the requirements of the Memorandum and Articles of Association one third of the Directors must 'retire by rotation' each year but may be re-elected by the Members at the Annual General Meeting if they are willing to stand again. Mr S Carter and Mr A Noble are due to retire this year by rotation, offer both themselves for re-election this year. Mr D Clark decided to stand down as a Director at this year's Annual General Meeting, but he will remain a member.

The principal Object of the Charity is to spread the Gospel of Jesus Christ throughout the City of Birmingham, and in pursuance of that Object, to provide relief for the homeless, infirm, sick, aged or needy, it is important that such needs are reflected through the diversity of the Trustee body. To ensure attainment of the Objects, Directors are recruited mainly from those who have previous involvement with, or knowledge of, the Charity and who also have the required skills and experience to enhance the Board.

The Board of Directors are representative of a range of church interests and includes some professional expertise in the areas of finance, law, medicine and pastoral care, Health and safety, and the Directors co-opt additional expertise as and when required.

Director Induction and Training

Most new Directors are already familiar with the practical work of the Charity, they are invited and encouraged to familiarise themselves with the Charity and the context within which it operates. A detailed information pack is available and given to each new Director and they are further encouraged to spend time, when practical, in specific sections of the Mission. External consultation is engaged when appropriate.

Risk Management & Health and Safety

The Board is committed to ongoing assessment of the major risks to which the Mission is exposed and are confident that the system of reporting that currently exists will advise them on a regular basis of potential difficulties and enable them to take steps to lessen these risks. The Board consider the major risks to which the Mission is exposed are in three areas:

The underfunding of activities due to a reduction in income. This is managed by having an adequate reserves policy, regular monthly financial reports and reviews of operations being submitted to the Board.

Being able to recruit staff with the necessary skills at the salaries available. This is managed by monthly reporting of staffing issues to the Chief Executive and the Board.

The Health and Safety Policy is under regular review: a sub-committee of the Board monitors safety matters and they and the Safety Officer report to the monthly meeting to keep the Board informed of changes in regulations together with current progress in procedures and risk assessment. Many of our staff work with young people and vulnerable adults. All staff working with these groups have received Disclosure and Barring Service clearance. The Board oversee compliance with our safeguarding policy. Additionally we use the services of specialist advisors as and when required.

The Board has taken out Trustee Indemnity insurance providing cover of £250,000 at a cost of £333.12.

Organisational Structure

The Board currently consists of 8 members who usually meet monthly and are responsible for the strategic direction and policy of the charity. The Company Secretary, who is also the HR Manager, the Chief Executive and the Finance Administrator also attend the Board meetings but have no voting rights. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

The Chief Executive is responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met. The Finance Administrator oversees matters to do with maintenance of buildings etc. as well as the normal finance matters.

VOLUNTEERS

Without our volunteers the Charity would not be able to function effectively. There are 148 regular volunteers who currently assist the Mission, they serve in many different capacities and their time involvement ranges from a few hours per month to 3 days per week. Seasonal projects, especially at Christmas, attract up to an additional 400 extra volunteers. The volunteers are an invaluable asset and the Board and the Executives would take this opportunity to express their grateful appreciation for all that they do.

OBJECTIVES

The Company's Objects are:

- to preach the Gospel of the Lord Jesus Christ throughout the City of Birmingham and its environs;
- in pursuance of this, to provide relief, by various means, for the infirm, sick, aged and needy individuals and families within the area;

ACHIEVEMENTS AND PERFORMANCE

The main areas of charitable activity are evangelism and care and a summary of the achievements in these activities is set out below. The Directors are satisfied that these achievements clearly demonstrate that the Charity has throughout the year fulfilled its responsibility to meet the requirement of providing a Public Benefit and has thereby complied with its duty to have due regard to the guidance published by the Charity Commission.

REPORT ON THE CONSEQUENCES OF THE WAR IN UKRAINE

The impact of the war continues to have an impact on the cost of gas and electricity, and other overheads due to the increase of supplier's costs. As our donors' incomes are squeezed generally, donations have fallen as suspected but, on the other hand, as expected there has been increased demand for our services, particularly at the Resource Centre and the Care Centre, we are grateful that we currently have sufficient reserves to help us deal with this situation.

EVANGELISM

This is our principal activity in seeking to achieve our Objective of preaching the Gospel of the Lord Jesus Christ throughout Birmingham and its environs.

Many people have heard the gospel through the continuation of our open air and door to door evangelism. We have distributed lots of literature. Staff have been encouraged to see a few of their contracts going to church. Our bookstall also generated several good conversations. We thank God though for giving us the opportunity to preach the gospel in Birmingham again during the past year to people from all walks of life. In the open air we have spent a considerable time discussing the basic truths about Christianity and the Lord Jesus Christ.

We held open-air meetings and had meaningful conversations with over 2,200 people. Many items of Christian literature were handed out in the city centre. More than 49,000 tracts (in many languages), together with over 3,000 scripture portions and 1,179 Christian booklets were distributed.

We worked alongside Castle Vale Baptist Church for our Easter outreach. Some contacts attended the Easter Sunday service.

In the last week of July and first week in August 2022 Birmingham held the Commonwealth games. We offered training for church and group leaders. We worked at different event venues – Birmingham University, the city centre, Smethwick, Smithfield, Alexandra Stadium, and Edgbaston Cricket Ground. We distributed thousands of tracts, shared the gospel with huge numbers of people and gave away hundreds of New Testaments.

In July 2022 our City Centre outreach partnered with Open Air Mission. This joint outreach has been an annual event for many years. The preaching of the Gospel; we distributed tracts in many languages.

Our annual Christmas ToyLink project relies on the support of many volunteers and donors to help us to supply toys to needy children. Last Christmas the demand for toys was huge, churches and individuals sent toys to us, a lot were

BIRMINGHAM CITY MISSION
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DIRECTORS' REPORT

online purchases. We were taken aback by people's generosity. Thanks to them we had enough toys for each child. We distributed toy parcels to 1,500 families (3,750 children). Land Rover sent us some Range Rovers (plus drivers) and individual volunteers used their own vehicles to deliver parcels across the city, with BCM staff carrying out the bulk of the deliveries. Many expressed their appreciation for the toys given to their children. During the first two weeks of January, our missionaries revisited families who had received toys.

The Children's Team work with primary school aged children. School assemblies remain our priority and the team were able to deliver over 400 assemblies. The stories included Mary and Martha (Listening and Learning), Elisha and the widows oil (God's provision, and linked to the harvest theme) and David and Goliath (Coourage). 26 Special assemblies at Easter and Christmas were delivered by various means. The team delivered, either online or in person, 392 assemblies and 86 lessons in schools which continue to be reviewed and updated as the Birmingham RE syllabus has been updated. We continue to aim to cover the main Christian festivals of harvest, Christmas and Easter. 6 'Solid Rock' holiday clubs both in Summer 22 and February 23 were able to run as normal and ran smoothly with 200 children attending.

The Youth Team work with secondary school aged young people. During the year the team conducted 207 regular assemblies and 79 lessons. 61 club's sessions. They also conducted 24 Assemblies for Easter, 16 Easter lessons. Christmas assemblies and lessons were conducted in over 30 secondary schools. Delivering 86 Assemblies, 18 lessons and 6 club sessions. Over 650 pupils attended the new-look classroom based GSUS Live which was run at 4 schools over 2 weeks. Fulfil is held in each of the school terms, the first event in July 2022, Subsequent events included the youth camp for a week from July into August 22

The Charity Shop in Kingstanding, which includes the bookshop continues to be a good means of engaging with the community practically. Staff and volunteers talk and pray with many giving support to those who are in need. Good News papers and tracts, in many languages, were given out. The Book shop continues to serve customers and churches near and far with book stalls, Christian books, Bible notes and Bibles.

CARE

ElderLink in Acocks Green is there to try and minister to some of the needs of the elderly in that area. We continue to develop our work in care homes gaining access to 6 care homes and looking to increase that number moving forward to deliver monthly services to residents.

The services of the Resource Centre and Basics for Life food bank are in great demand and has increased due to the cost-of-living crisis. Food, clothing and furniture are provided for many needy people. Some are asylum seekers, and in helping them in their need we offer a welcome to the city, as we seek to express the love of Jesus in a practical way. During the year we have given out over 2,540 food parcels and over 1,200 changes of clothing. In conjunction with agencies working with the homeless, we have given out many additional items of clothing and furniture 'starter packs' for people moving into their own accommodation.

The Care Centre continues to provide support to homeless and other needy people and has been open throughout the year. At the start of the year clients were not allowed into the building, food was served through the shutter doors on Monday to Thursday afternoons. In September an open day was hosted at the care centre and attended by many organisations, plus individuals with an interest in BCM's work. Later in September the care centre re opened and clients were welcomed back into the building which has proved to be very successful, the vast majority of which are male, attending each day and being served with food. In addition, many items of clothing, shoes and toiletries are provided. Staff and volunteers have a constant 'listening ear', being sensitive to the physical, practical and spiritual needs of the guests. For those interested in the Christian faith Bible studies are periodically held. February saw the introduction of the following activities: Christianity Explored; Ukelele group; Arts and Crafts group. Although there are low numbers, each one of these activities continues each week.

FINANCIAL REVIEW

We report that a deficit of £203,979 was recorded for the year as a result of increased overheads and reduction in donations and legacies. Trading income increased at the shop and Resource Centre.

We continue to keep a close watch on our overheads to try and keep them to a minimum without it affecting the help and support we give to those who are in need. We are working to increase our donor base to raise additional income from supporters and trusts, etc. through various fundraising schemes. We are thankful that we have sufficient reserves to enable us to continue full operations while we seek more funding sources.

BIRMINGHAM CITY MISSION
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DIRECTORS' REPORT

The Board remain confident that the action taken so far, and in process, will enable the Mission to continue its work well into the future. They continue to monitor the situation and progress of the measures in place each month with a detailed review of the financial situation taking place at the half year.

Principal Funding Sources

Donations, gifts and legacies are our main funding sources, and we are most appreciative of the continued and indeed increased support of so many individuals, churches, trusts, charities and companies.

All fundraising is done 'in house'. Professional fundraisers or commercial participators are not used. We seek to adhere to the guidelines issued by the Fundraising Regulator. We have not received any complaints about our fundraising methods.

Investment Policy

The cash reserves are held to meet our Reserves policy and funds have been designated towards the possible redevelopment of the property at the rear of The Clock Tower, known as the Annex, in Garrison Street. Consequently, investment has been curtailed for the present.

RESERVES POLICY

The reserves policy was reviewed in July 2022. In the light of the potential squeeze on donor income and the increase in the rate of inflation, the policy was revised. It is now the policy of the Board to maintain freely available reserves at a minimum level, which would enable the General Fund of the Mission to operate for approximately six months, £500,000. Freely available reserves are funds which are unrestricted and not invested in fixed assets. The Mission had unrestricted reserves of £1,280,417, including Designated Funds of £500,000 and those represented by fixed assets £448,435 leaving free reserves of £331,982 to meet the requirement.

PLANS FOR FUTURE PERIODS

The Youth and Childrens team are now visiting over 140 schools across the city delivering acts of collective worship and lessons. The youth team will slightly alter the format of their three-times a year youth event called 'Fulfil' to make it more informative and challenging for the young people attending. The Childrens team will hold weekend camps for the primary aged children.

Our Elderlink department will continue to develop their new approach to reaching the elderly of our city by visiting Care Homes and conducting Services. They will aim to increase the number of Homes they visit to ten by next summer. Extra volunteers will be recruited to expand their 'Visiting Service' to the elderly who are house bound. The annexe continues to be valuable space for operating our 'ToyLink' project for some four months of the year and when we organize our annual 'Sleepout' event. We will continue to explore the possibility of developing the building to deliver the best outcomes of the Mission. We will also improve the basement area by installing extra lighting and decorating the walls so that it will be able to be used as extra storage space for our Christmas activities and the Resource Centre.

It has been a year of transition for the Mission as five new Managers are now in position, they have settled into their new roles enabling the Mission to run smoothly.

We now have two churches which want to partner with the Mission in employing a City Missionary and others making enquires. The one is Bethel Church in Blackheath, and the other is Castle Vale Baptist Church. We have advertised the two vacancies and we hope to have people in post as soon as possible.

Our Care Centre receives up to 80 homeless each day and they enjoy a good sit-down meal, friendship, and signposting to other agencies, we will be employing an assistant Manager to help develop the services at the Centre and to provide support for those who suffer from mental health issues. We will also consider whether we move back to setting up an accommodation unit for the homeless.

STAFF

The Board takes this opportunity to pay tribute to the Chief Executive, Wesley Erpen, and all of the Mission Staff, for their hard work. Their continuing efforts and commitment to the Mission are very much appreciated. The Key Management Personnel, who make up the Senior Management Team, are the Chief Executive, Finance Administrator, Human Resources Manager, Evangelism Co-ordinator and Office Manager. Staff salaries were reviewed in March 2022 and an increase



BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

of 5.0% was agreed to take effect from April 2022. They were further reviewed in March 2023 and an increase of 5.0% was agreed to take effect from April 2023.

FIXED ASSETS

Details of changes in fixed assets are given in note 10 to the financial statements.

DIRECTORS

The Directors set out below have held office during the whole of the period from 1 April 2022 to the date of this report, unless otherwise stated.

O G Nicholds
Rev S C Carter
D J Clark (Resigned 12th November 2022 remains a member)
Chereta Edmeade (Appointed 19th September 2022)
Mrs J Harborne MBE (Resigned 18 July 2022 to take up a staff position)
Rev J A Herbert (Appointed 20 June 2022)
N James (Resigned 25 September 2023)
S D Loescher
Mrs R Mountford
C A Noble

RESPONSIBILITIES OF THE DIRECTORS

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with recommended practice. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENTS AS TO DISCLOSURE OF INFORMATION TO AUDITOR

In accordance with Company Law, as the Charity's Directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the Charity's Auditors are unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Auditors are aware of that information.

AUDITOR

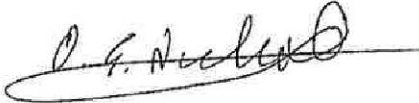
Mazars LLP were Auditors during the year and a resolution to re-appoint them will be proposed at the forthcoming Annual General Meeting.

BIRMINGHAM CITY MISSION
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DIRECTORS' REPORT

These accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Directors on 16 October 2023
and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'O G Nicholds', is written over a horizontal line.

O G Nicholds
Chairman

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

Opinion

We have audited the financial statements of Birmingham City Mission (the 'charity') for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2023 and of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charity 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 group's and the parent charity'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 other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 course of 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

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 Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate and proper 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.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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 the financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

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.

Based on our understanding of the charity and its sector, we considered that non-compliance with the following laws and regulations might have a material effect on the financial statements: the Charities Act 2011, tax legislation,

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

safeguarding, pensions legislation, employment regulation, health and safety regulation, anti-bribery, corruption and fraud and anti-money laundering regulation.

To help us identify instances of non-compliance with these laws and regulations, and in identifying and assessing the risks of material misstatement in respect to non-compliance, our procedures included, but were not limited to:

- Inquiring of management and, where appropriate, those charged with governance, as to whether the charity is in compliance with laws and regulations, and discussing their policies and procedures regarding compliance with laws and regulations;
- Inspecting correspondence, if any, with relevant licensing or regulatory authorities;
- Communicating identified laws and regulations to the engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

We also considered those laws and regulations that have a direct effect on the preparation of the financial statements, such as The Charities Statement of Recommended Practice and the Companies Act 2006.

In addition, we evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements, including the risk of management override of controls, and determined that the principal risks related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, income recognition (which we pinpointed to the cut-off assertion), and significant one-off or unusual transactions.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
BIRMINGHAM CITY MISSION**

Use of the audit report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

David Hoose

David Hoose (Oct 30, 2023 15:28 GMT)

David Hoose (Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham B3 3AX

Oct 30, 2023

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an income and expenditure account)
Year ended 31 March 2023

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
INCOME					
Donations and Legacies	2	442,755	348,217	790,972	971,602
Charitable Activities	3	-	18,686	18,686	2,397
Trading Activities	4	185,688	-	185,688	177,001
Other Income	5	24,002	-	24,002	16,621
Investment Income		13,608	-	13,608	424
Profit on sale of Fixed Asset		3,333	-	3,333	-
TOTAL INCOME		669,386	366,903	1,036,289	1,168,045
EXPENDITURE					
Cost of Raising Funds	6	24,208	-	24,208	23,792
Charitable Activities	7	856,846	359,214	1,216,060	1,120,408
TOTAL EXPENDITURE		881,054	359,214	1,240,268	1,144,200
NET INCOME/(EXPENDITURE)	8	(211,668)	7,689	(203,979)	23,845
Fund Balances at Beginning of Year		1,492,085	349,223	1,841,308	1,817,463
FUND BALANCES AT END OF YEAR	14a/b	1,280,417	356,912	1,637,329	1,841,308

The company has no recognised gains or losses other than the net movement in funds for the year.

None of the company's activities were acquired or discontinued during the above two financial years.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

BALANCE SHEET
At 31 March 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS	10		768,645		767,730
CURRENT ASSETS					
Stocks	11	3,768		6,330	
Debtors and prepayments	12	66,547		55,814	
Bank and cash balances		824,166		1,039,329	
		<u>894,481</u>		<u>1,101,473</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	<u>(25,795)</u>		<u>(27,895)</u>	
NET CURRENT ASSETS			<u>868,686</u>		<u>1,073,578</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,637,331</u>		<u>1,841,308</u>
TOTAL NET ASSETS			<u><u>1,637,331</u></u>		<u><u>1,841,308</u></u>
FUNDS					
Unrestricted General funds	14a		1,280,417		1,492,085
Restricted funds	14b		356,914		349,223
			<u>1,637,331</u>		<u>1,841,308</u>

These accounts are prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised for issue by the Board of Directors on 16 October 2023
and signed on its behalf



O G Nicholds
Chairman
Company Number: 03112321

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF CASH FLOWS
Year ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	16a	(199,276)	74,671
Cash flows from investing activities:			
Interest from investments		13,608	424
Purchase of tangible fixed assets		(29,495)	-
		<hr/>	<hr/>
Decrease in cash and cash equivalents in the year		(215,163)	75,095
Cash and cash equivalents at the beginning of the year		1,039,329	964,234
		<hr/>	<hr/>
Total cash and cash equivalents at the end of the year		824,166	1,039,329

I. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared under the historical cost convention in accordance with the requirements of the financial reporting standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015 – (Charities SORP FRS102)), the financial accounting reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Birmingham City Mission meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis based on the reserves held and budgets prepared.

Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the reporting period. Actual results in the future could differ from those estimates. In this regard, the Directors believe that there are no critical accounting policies where judgements or estimations are necessarily applied in the financial statements.

Incoming resources

Incoming resources represent donations, gifts and legacies; income from charity shops and literature sales; grants for revenue expenditure. All income is recognised when receivable and includes any tax recoverable.

Gifts in kind

Gifts in kind are included in the accounts at an estimate of the fair value to the charity at the date of the gift.

Tangible fixed assets

Items of a capital nature costing over £750 are considered for inclusion in fixed assets. All fixed assets are shown at cost value. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life as follows:

Leasehold land and property	over the length of the lease
Motor vehicles	25% per annum
Equipment and fittings	33% per annum

Freehold property is shown at historical cost and the buildings are depreciated at 2% per annum. Land is not depreciated.

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is calculated using the first-in, first-out method and consists of goods for resale only.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

Fund accounting

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the Mission. These are funds which have not been designated for any other purposes.

General funds are those funds which are not designated or restricted for any other purpose.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Mission for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

Costs of Raising Funds are all costs attributable to generating income for the charity.

Costs of Charitable Activities comprise all expenditure identified as incurred in the pursuit of the charitable objects of the charity.

Apportionment of costs

Costs which cannot be directly attributed to activities represented by restricted funds are charged against unrestricted income.

Support costs are apportioned between the charity's activities on the basis of salary costs.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Donations	425,090	173,221	598,311	782,587
Gifts in Kind	-	174,996	174,996	150,732
Legacies	17,665	-	17,665	38,283
	<u>442,755</u>	<u>348,217</u>	<u>790,972</u>	<u>971,602</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Restricted funds		
Youth Work	18,686	2,397
	<u>18,686</u>	<u>2,397</u>

4. INCOMING RESOURCES FROM TRADING ACTIVITIES

	2023	2022
	£	£
Unrestricted funds		
Resource Centre, Shop and other income	179,088	173,241
Rent receivable	6,600	3,760
	<u>185,688</u>	<u>177,001</u>

5. OTHER INCOME

	2023	2022
	£	£
Unrestricted funds		
H M Revenue & Customs Job Retention Scheme Grant	-	13,617
Other Income	24,002	3,004
	<u>24,002</u>	<u>16,621</u>

6. COST OF RAISING FUNDS

	Unrestricted funds	Restricted funds	Total 2023	Total 2022
	£	£	£	£
Staff costs	10,158	-	10,158	9,399
Postage	7,776	-	7,776	6,545
Printing, stationery and other costs	6,274	-	6,274	7,848
	<u>24,208</u>	<u>-</u>	<u>24,208</u>	<u>23,792</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

7. CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
The provision of care	171,273	74,615	245,888	223,182
Evangelism	423,472	199,930	623,402	572,341
Shop and Resource Centre	262,101	84,669	346,770	324,885
	<u>856,846</u>	<u>359,214</u>	<u>1,216,060</u>	<u>1,120,408</u>

Support costs that cannot be directly allocated have been apportioned on the basis of staff costs. The support costs that are included in the above amounts are as follows:

	Care £	Evangelism £	Shop & RC £	Total 2023 £	Total 2022 £
Employees	40,368	120,585	48,155	209,108	166,514
Premises	7,212	21,544	8,603	37,359	61,077
Office expenditure	7,404	22,118	8,833	38,355	32,895
Irrecoverable VAT	3,782	11,299	4,512	19,593	16,392
Depreciation	2,043	6,102	2,437	10,582	8,377
Professional & Legal fees	4,687	14,002	5,592	24,281	9,655
Bank charges	420	1,255	501	2,176	2,427
	<u>65,916</u>	<u>196,905</u>	<u>78,633</u>	<u>341,454</u>	<u>297,337</u>

8. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:

	2023 £'000	2022 £'000
Operating leases – equipment	6	4
Depreciation	29	33
Auditors remuneration – Audit fees	11	10

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

9. STAFF COSTS

	2023 £	2022
Staff costs:		
Wages and salaries	642,694	625,463
Social security costs	44,804	41,727
Pension Contributions	9,270	7,489
Non-Contractual Settlement	10,500	-
	<u>707,268</u>	<u>674,679</u>

	2023 Average	2023 FTE	2022 Average	2022 FTE
Average monthly number of employees:				
Evangelism	29	21	30	23
Other	10	7	9	6
	<u>39</u>	<u>28</u>	<u>39</u>	<u>29</u>

No employee was paid remuneration amounting to more than £40,000 in either year. The Key Management Personnel are the Chief Executive, Finance Administrator, Company Secretary (who is also the Human Resources Manager), Evangelism Co-ordinator and Office Manager. They make up the Senior Management Team and their combined salaries (including any benefits in kind) are £173,626 (2022 £156,577)

Directors received no remuneration in either year and were not reimbursed for expenses.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

10. FIXED ASSETS

	Freehold property £	Leasehold land & property £	Motor vehicles £	Equipment & fittings £	Total £
COST					
At 1 April 2022	807,644	131,846	41,891	135,099	1,116,480
Addition	-	-	29,495	-	29,495
Disposals	-	-	(21,596)	-	(21,596)
At 31 March 2023	<u>807,644</u>	<u>131,846</u>	<u>49,790</u>	<u>135,099</u>	<u>1,124,379</u>
DEPRECIATION					
At 1 April 2022	106,810	74,214	35,972	131,754	348,750
Charge for the year	14,047	6,115	5,073	3,342	28,580
Adjustment for disposal	-	-	(21,596)	-	(21,596)
At 31 March 2023	<u>120,857</u>	<u>80,329</u>	<u>19,449</u>	<u>135,099</u>	<u>355,734</u>
NET BOOK VALUE					
At 31 March 2023	<u>686,787</u>	<u>51,517</u>	<u>30,341</u>	<u>Nil</u>	<u>768,645</u>
At 31 March 2022	<u>700,834</u>	<u>57,632</u>	<u>5,919</u>	<u>3,345</u>	<u>767,730</u>

Leasehold land and property comprise:

	2023 Cost £	2022 Cost £
The 66 year lease (which commenced on 29 September 1965) on the premises at Washington Street and subsequent refurbishment	131,846	131,846
Less Depreciation	(80,329)	(74,214)
Net book value	<u>51,517</u>	<u>57,632</u>

11. STOCKS

	2023 £	2022 £
Goods for resale	3,768	6,330
	<u>3,768</u>	<u>6,330</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

12. DEBTORS

	2023	2022
	£	£
Due within one year:		
VAT recoverable	10,994	2,089
Prepayments	6,247	7,377
Income tax on Gift Aid	38,881	41,923
Trade debtors	10,425	4,425
	<u>66,547</u>	<u>55,814</u>

13. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	3,185	7,048
Taxation and social security costs	8,989	9,570
Accruals	13,621	11,277
	<u>25,795</u>	<u>27,895</u>

14a. UNRESTRICTED FUNDS

Unrestricted funds include £500,000 which the Directors have designated to the possible redevelopment of the building at the rear of The Clock Tower, commonly known as 'The Annex'.

14b. RESTRICTED FUNDS

	Fixed Assets £	Care Centre £	Other* £	Total £
Balances at 31 March 2022	331,422	6,184	11,617	349,223
Income	23,502	45,329	298,072	366,903
Expenditure	(11,280)	(51,445)	(296,489)	(359,214)
Balances at 31 March 2023	<u>343,644</u>	<u>68</u>	<u>13,200</u>	<u>356,912</u>

*The balance of £13,200 is for the Basics for Life food bank.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	448,435	343,712	792,147
Current assets	857,777	13,200	870,977
Current liabilities	(25,795)	-	(25,795)
Total net assets	<u>1,280,417</u>	<u>356,912</u>	<u>1,637,329</u>

16. NOTES TO THE STATEMENT OF CASH FLOWS

	2023 £	2022 £
(a) Reconciliation of net deficit to net cash outflow from operating activities		
Deficit for the year	(203,979)	23,845
Gifts-in-kind	(174,996)	(150,732)
Direct use of gifts-in-kind	174,996	150,732
Depreciation charges	28,582	33,007
Interest receivable	(13,608)	(424)
Increase/(Decrease) in debtors	(10,733)	(18,349)
Decrease in stocks	2,562	2,402
(Decrease) in creditors	(2,100)	(2,508)
Net cash inflow/(outflow) from operating activities	<u>(199,276)</u>	<u>74,671</u>
(b) Reconciliation of net cash flow to movement in net funds		
Decrease in cash in the year	(215,163)	75,095
Movement in net funds in the year	(215,163)	75,095
Net funds brought forward	1,039,329	964,234
Net funds carried forward	<u>824,166</u>	<u>1,039,329</u>
(c) Analysis of net funds		
Cash at bank and in hand	824,166	1,039,329
	<u>824,166</u>	<u>1,039,329</u>
17. CAPITAL COMMITMENTS		
	2023 £	2022 £
Capital expenditure contracted for but not provided for in the financial statements	Nil	Nil

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

18. OTHER FINANCIAL COMMITMENTS

At 31 March 2023, the company was committed to making the following payments under non-cancellable operating leases:-

	Land and Buildings	Other	Total 2023	Total 2022
	£	£	£	£
Operating leases which expire:				
Within 1 year	31,00	6,022	37,022	28,667
Within 2 to 5 years	113,000	-	113,000	118,125
After 5 years	22,500	-	22,500	31,500
	<u>166,500</u>	<u>6,022</u>	<u>172,522</u>	<u>178,292</u>

Operating lease expenses of £ 29,192 (2022 £31,255) were incurred in the financial year.

19. POST BALANCE SHEET EVENTS

During the year ending 31 March 2023, legal ownership of certain properties, which are currently administered by the company, may pass to the company. They will be reflected in the accounts at the market value on date of transfer.

20. RELATED PARTY TRANSACTIONS

One Director is connected to an employee of the charity. Staff remuneration and all staff issues are dealt with by the Board collectively.

21. PENSION COMMITMENTS

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £1,893.23 (2022 £1,463.70).

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2023

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 March 2022

	Unrestricted funds £	Restricted funds £	Total funds 2022 £
INCOME			
Donations and Legacies	673,760	297,842	971,602
Charitable Activities	-	2,397	2,397
Trading Activities	177,001	-	177,001
Other income	16,621	-	16,621
Investments	424	-	424
TOTAL INCOME	<u>867,806</u>	<u>300,239</u>	<u>1,168,045</u>
EXPENDITURE			
Cost of raising funds	23,792	-	23,792
Charitable activities	791,536	328,872	1,120,408
TOTAL EXPENDITURE	<u>815,328</u>	<u>328,872</u>	<u>1,144,200</u>
NET INCOME/(EXPENDITURE)	52,478	(28,633)	23,845
Fund balances at beginning of year	1,439,607	377,856	1,817,463
FUND BALANCES AT END OF YEAR	<u>1,492,085</u>	<u>349,223</u>	<u>1,841,308</u>

BIRMINGHAM CITY MISSION

England & Wales - Charity number 1051023

Accounts

Company No: 03112321

Charity No: 1051023

**BIRMINGHAM CITY MISSION
A Company Limited by Guarantee**

Financial Statements

Year ended 31 March 2022

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

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BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

COMPANY NUMBER

03112321

CHARITY NUMBER

1051023

DIRECTORS

O G Nicholds – Chairman
Rev. S C Carter
R Chapman (Resigned 13 November 2021 but remains a member)
D J Clark
Mrs J B Harborne MBE (Resigned 18 July 2022 to take up a staff position)
Rev J A Herbert (Appointed 20 June 2022)
N James (Appointed 18 October 2021)
S D Loescher
Mrs R Mountford
C A Noble

COMPANY SECRETARY

D J Duke (Resigned 30 September 2022)
Mrs J B Harborne MBE (Appointed 1 October 2022)

CHIEF EXECUTIVE

Wesley R Erpen

REGISTERED OFFICE

The Clock Tower
2 Langdon Street
Birmingham
B9 4BP

BANK

HSBC UK Bank plc
130 New Street
Birmingham
B2 4JU

AUDITOR

Mazars LLP
First Floor
Two Chamberlain Square
Birmingham
B3 3AT

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

The Directors, who are also Trustees of the charity for the purposes of the Charities Act, submit their Annual Report and audited Financial Statements, for the year ended 31 March 2022. The Directors have adopted the provisions of the 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) in preparing the Annual Report and Financial Statements of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Mission is a Charitable Company Limited by Guarantee, registered in England and Wales, operating under Charity number 1051023. The Company was established under a Memorandum of Association which established the Objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up Members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF DIRECTORS

Under the requirements of the Memorandum and Articles of Association one third of the Directors must 'retire by rotation' each year but may be re-elected by the Members at the Annual General Meeting if they are willing to stand again. Mr O Nicholds and Mr D Clark are due to retire this year by rotation. Mr O Nicholds being eligible, offers himself for re-election this year. Mr D Clark has decided to stand down as a Director at this years Annual General Meeting, but he will remain a member. The principal Object of the Charity is to spread the Gospel of Jesus Christ throughout the City of Birmingham, and in pursuance of that Object, to provide relief for the homeless, infirm, sick, aged or needy, it is important that such needs are reflected through the diversity of the Trustee body. To ensure attainment of the Objects, Directors are recruited mainly from those who have previous involvement with, or knowledge of, the Charity and who also have the required skills and experience to enhance the Board.

The Board of Directors are representative of a range of church interests and includes some professional expertise in the areas of finance, law, medicine and pastoral care, and the Directors co-opt additional expertise as and when required.

Director Induction and Training

Most new Directors are already familiar with the practical work of the Charity, they are invited and encouraged to familiarise themselves with the Charity and the context within which it operates. A detailed information pack is available and given to each new Director and they are further encouraged to spend time, when practical, in specific sections of the Mission. External consultation is engaged when appropriate.

Risk Management & Health and Safety

The Board is committed to ongoing assessment of the major risks to which the Mission is exposed and are confident that the system of reporting that currently exists will advise them on a regular basis of potential difficulties and enable them to take steps to lessen these risks. The Board consider the major risks to which the Mission is exposed are in three areas:

The underfunding of activities due to a reduction in income. This is managed by having an adequate reserves policy, regular monthly financial reports and reviews of operations being submitted to the Board.

Being able to recruit staff with the necessary skills at the salaries available. This is managed by monthly reporting of staffing issues to the Chief Executive and the Board.

The Health and Safety Policy is under regular review: a sub-committee of the Board monitors safety matters and they and the Safety Officer report to the monthly meeting to keep the Board informed of changes in regulations together with current progress in procedures and risk assessment. Many of our staff work with young people and vulnerable adults. All staff working with these groups have received Disclosure and Barring Service clearance. The Board oversee compliance with our safeguarding policy. Additionally we use the services of specialist advisors as and when required.

The Board has taken out Trustee Indemnity insurance providing cover of £250,000 at a cost of £333.12.

Organisational Structure

The Board currently consists of 8 members who usually meet monthly and are responsible for the strategic direction and policy of the charity. The Company Secretary, who is also the HR Manager, the Chief Executive and the Finance Administrator also

DIRECTORS' REPORT

attend the Board meetings but have no voting rights. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive.

The Chief Executive is responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met. The Finance Administrator oversees matters to do with maintenance of buildings etc. as well as the normal finance matters.

VOLUNTEERS

Without our volunteers the Charity would not be able to function effectively. There are 95 regular volunteers who currently assist the Mission, they serve in many different capacities and their time involvement ranges from a few hours per month to 3 days per week. Seasonal projects, especially at Christmas, attract up to an additional 400 extra volunteers. The volunteers are an invaluable asset and the Board and the Executives would take this opportunity to express their grateful appreciation for all that they do.

OBJECTIVES

The Company's Objects are:

- to preach the Gospel of the Lord Jesus Christ throughout the City of Birmingham and its environs;
- in pursuance of this, to provide relief, by various means, for the infirm, sick, aged and needy individuals and families within the area;

ACHIEVEMENTS AND PERFORMANCE

The main areas of charitable activity are evangelism and care and a summary of the achievements in these activities is set out below. The Directors are satisfied that these achievements clearly demonstrate that the Charity has throughout the year fulfilled its responsibility to meet the requirement of providing a Public Benefit and has thereby complied with its duty to have due regard to the guidance published by the Charity Commission.

REPORT ON THE IMPACT OF COVID-19

Government guidelines regarding Covid-19 have been followed at all times, as a result our operations had to change significantly.

The main Headquarters at the Clock Tower remained open, often on a skeleton staff, to keep the Admin and Finance operations going and the remaining staff, where possible, were furloughed under the Government Job Retention Scheme. During the year most of the activities reopened. The Charity Shop and Resource Centre reopened, initially with restrictions on the number of customers allowed at any one time. The Care Centre is open on four afternoons each week, serving food and drinks from the loading bay and providing support to the clients when appropriate. The ElderLink Lunch Club remained closed due to the nature of their work and the client group involved, however, clients were regularly contacted by telephone and support was given where possible. The centre is now open two days a week for tea, coffee, cake and a chat. The Children's and Youth teams have been working on new ways of linking up with schools and young people. Videos are being produced and meetings can be held online when physical meetings cannot take place.

REPORT ON THE CONSEQUENCES OF THE WAR IN UKRAINE

The impact of the war has already had an impact on the cost of gas and electricity, a number of our contracts are due to expire in the next few months and costs will, undoubtedly increase. As our donors incomes are squeezed generally we expect donations to fall but, on the other hand, expect that there will be increased demand for our services, particularly at the Resource Centre and the Care Centre, we are grateful that we currently have sufficient reserves to help us deal with this situation.

DIRECTORS' REPORT

EVANGELISM

This is our principal activity in seeking to achieve our Objective of preaching the Gospel of the Lord Jesus Christ throughout Birmingham and its environs.

Initially the Covid-19 pandemic meant that our missionaries were not able to engage in any city centre outreach or door to door work in their districts. Social media was used to keep in touch with contacts. Bible studies and Christianity Explored course were done online. When regulations allowed the normal evangelistic activities resumed. To start with open air preaching and personal work in the city missionaries own districts was done, often using a book table as a focus for discussion. One result of the pandemic was that people were more open to talk and take literature. We thank God though for giving us the opportunity to preach the gospel in Birmingham again during the past year to people from all walks of life. In the open air we have spent a considerable time discussing the basic truths about Christianity and the Lord Jesus Christ.

We held open-air meetings whenever we could and had meaningful conversations with over 2,000 people. Many items of Christian literature were handed out in the city centre. More than 44,000 tracts (in many languages), together with 2,063 scripture portions and 1,102 Christian booklets were distributed.

Our Christmas ToyLink project relies on the support of many volunteers and donors to help us to supply toys to needy children. Last Christmas the demand for toys exceeded that of previous years. Despite Covid, churches and individuals sent toys to us, a lot were online purchases. We were taken aback by people's generosity. Thanks to them we had enough toys for each child. We distributed toy parcels to 1,500 families (3,670 children). Land Rover sent us some Range Rovers (plus drivers) and individual volunteers used their own vehicles to deliver parcels across the city, with BCM staff carrying out the bulk of the deliveries. Many expressed their appreciation for the toys given to their children, one mother was moved to tears as she thanked us.

The Children's Team work with primary school aged children. During the summer 2021 term they were unable to conduct assemblies and take classes in school as visits were discouraged. From the autumn 2021 term visits to schools restarted, occasionally, at short notice, visits were cancelled and were replaced by online assemblies. Special assemblies at Easter and Christmas were delivered by various means. The team delivered, either online or in person, 354 assemblies and 65 lessons in schools. To the delight of everyone involved the February 2022 'Solid Rock' holiday clubs were able to run as normal..

The Youth Team work with secondary school aged young people. During the year the team conducted a combination of physical and virtual events, conducting 87 regular assemblies and 81 lessons. 65 lunch time clubs were held in 2 schools. They also produced videos for Easter and Harvest. At Christmas 35 physical and 20 virtual assemblies were held and 35 lessons taken. Over 850 pupils attended the GSUS Live mobile classroom when topics such as, forgiveness, fear and rejection were looked at from a Biblical perspective and discussed. Fulfil is held in each of the school terms, the first event in July 2021, was videoed and posted online, 80 households viewed it on the night and 100's later on YouTube. Subsequent events were held in person and were also shown live online. In the absence of the summer youth camp in Snowdonia last year, an event 'Youth Unlocked' was held over three days for 20 young people. They experienced 3 days of activities and Christian input. The Youth Camp, in Snowdonia, returned in August 2022.

The Charity Shop in Kingstanding, which includes the bookshop, reopened in April 2021 following Government guidelines. It continues to be a good means of engaging with the community practically. Staff and volunteers talk and pray with many giving support to those who are in need. Good News papers and tracts, in many languages, were given out. The Book shop continues to serve customers and churches near and far with book stalls, Christian books, Bible notes and Bibles.

CARE

ElderLink in Acocks Green is there to try and minister to some of the needs of the elderly in that area. The pandemic has changed the ministry on many levels. The Lunch Clubs closed due to the age and vulnerability of many of the clients. Home visits became phone calls and letters. Easter and Christmas were marked by distributing some hampers, donated by a local primary school and some gift bags. From September 2021 members of the team have been able to gain access to 5 care homes to deliver monthly services to residents. At the same time, after planning and implementing the appropriate Health and Safety measures, the centre was re-opened to the elderly for tea, coffee and cake clubs. It is an opportunity for them to meet and have a chat.

The services of the Resource Centre and Basics for Life food bank are in great demand and are likely to increase due to the cost of living crisis. Food, clothing and furniture are provided for many needy people. Some are asylum

DIRECTORS' REPORT

seekers, and in helping them in their need we offer a welcome to the city, as we seek to express the love of Jesus in a practical way. During the year we have given out over 2,600 food parcels and over 1,500 changes of clothing. In conjunction with agencies working with the homeless, we have given out many additional items of clothing and furniture 'starter packs' for people moving into their own accommodation.

The Care Centre seeks to provide support to homeless and other needy people and has been open throughout the year. As clients were not allowed into the building, food was served through the shutter doors on Monday to Thursday afternoons. This has proved to be very successful with between 40 and 50 guests, the vast majority of which are male, attending each day and being served with food. In addition many items of clothing, shoes and toiletries are provided. Staff and volunteers have a constant 'listening ear', being sensitive to the physical, practical and spiritual needs of the guests. For those interested in the Christian faith Bible studies are periodically held.

FINANCIAL REVIEW

We are pleased to report that a small surplus was recorded for the year. There was another encouraging increase in donations but legacy income was substantially down on the previous year. Trading income doubled as the shop and Resource Centre returned to more normal opening hours.

For those staff placed on furlough, we were again able to access government funding through the Government Job Retention Scheme.

We continue to keep a close watch on our overheads to try and keep them to a minimum without it affecting the help and support we give to those who are in need. We are working to increase our donor base to raise additional income from supporters and trusts, etc. through various fundraising schemes. We are thankful that we have sufficient reserves to enable us to continue full operations while we seek more funding sources.

The Board remain confident that the action taken so far, and in process, will enable the Mission to continue its work well into the future. They continue to monitor the situation and progress of the measures in place each month with a detailed review of the financial situation taking place at the half year.

Principal Funding Sources

Donations, gifts and legacies are our main funding sources and we are most appreciative of the continued and indeed increased support of so many individuals, churches, trusts, charities and companies.

All fundraising is done 'in house'. Professional fundraisers or commercial participators are not used. We seek to adhere to the guidelines issued by the Fundraising Regulator. We have not received any complaints about our fundraising methods.

Investment Policy

The cash reserves are held to meet our Reserves policy and funds have been designated towards the possible redevelopment of the property at the rear of The Clock Tower, known as the Annex, in Garrison Street. Consequently investment has been curtailed for the present.

RESERVES POLICY

The reserves policy was reviewed in July 2022. In the light of the potential squeeze on donor income and the increase in the rate of inflation, the policy was revised. It is now the policy of the Board to maintain freely available reserves at a minimum level, which would enable the General Fund of the Mission to operate for approximately six months, £500,000. Freely available reserves are funds which are unrestricted and not invested in fixed assets. The Mission had unrestricted reserves of £1,492,085, including Designated Funds of £500,000 and those represented by fixed assets £430,124 leaving free reserves of £561,961 to meet the requirement.

PLANS FOR FUTURE PERIODS

We are pleased that schools are once again inviting our Youth and Children's teams in to deliver face-to-face acts of 'Collective Worship' and to run after school's clubs. We intend to continue to develop and use the skills that were gained during lockdown by producing online materials for situations where that is still more appropriate.

As the elderly are probably the most vulnerable group in our society, we have continued with the decision not to return to serving meals for large numbers of people for the time being. Instead, our ElderLink department has been

DIRECTORS' REPORT

inviting small numbers to our Eric Holt Centre for refreshments and something simple to eat during which time a short devotional service is delivered. They have also been successful in developing the new strategy of delivering Christian Services in local Care Homes. During this coming year the aim is increase the number of care homes visited from five to ten.

The Annex continues to be a valuable space for operating our 'ToyLink' project for some four months of the year, and when we organise our annual 'SleepOut' event. We will continue explore the possibility of developing this building to deliver the best outcomes for the Mission.

As we indicated in last year's report, the Mission is going through a phase of reshaping its leadership as a number of senior leaders retire. Our new Finance Administrator has now settled into his role with the support of our existing Finance Administrator who will be reducing his hours to two days a week. Special thanks must be given to Pat Lambon, our Office Manager, who has retired after forty-two years of faithful service for the Mission. Since August she has been training up our new Office Manager. Our Human Resources Manager also retired after thirteen years at the end of September and his replacement started in the middle of the same month.

We have been approached by a number of churches regarding providing help with their local ministries. We will be advertising for a new City Missionary to work in partnership with Castle Vale Baptist Church who will share in the cost of this worker. We hope to have this role filled by the beginning of 2023.

Our Care Centre staff continued to serve food to around fifty homeless people each day it is open, from the loading bay but in September they opened their doors and restarted offering food from inside the building. During the coming year we will seek to develop our services to our homeless clients by creating partnerships with organisations and churches to deliver training in essential life-skills.

STAFF

The Board takes this opportunity to pay tribute to the Chief Executive, Wesley Erpen, and all of the Mission Staff, for their hard work. Their continuing efforts and commitment to the Mission are very much appreciated. The Key Management Personnel, who make up the Senior Management Team, are the Chief Executive, Finance Administrator, Human Resources Manager, Evangelism Co-ordinator and Office Manager. Staff salaries were reviewed in March 2021 and an increase of 3.5% was agreed to take effect from April 2021. They were further reviewed in March 2022 and an increase of 5.0% was agreed to take effect from April 2022.

FIXED ASSETS

Details of changes in fixed assets are given in note 10 to the financial statements.

DIRECTORS

The Directors set out below have held office during the whole of the period from 1 April 2021 to the date of this report, unless otherwise stated.

O G Nicholds

Rev S C Carter

D J Clark

R Chapman (Resigned 13 November 2021)

Mrs J Harborne MBE (Resigned 18 July 2022 to take up a staff position)

Rev J A Herbert (Appointed 20 June 2022)

N James (Appointed 18 October 2021)

S D Loescher

Mrs R Mountford

C A Noble

DIRECTORS' REPORT

RESPONSIBILITIES OF THE DIRECTORS

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with recommended practice. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENTS AS TO DISCLOSURE OF INFORMATION TO AUDITOR

In accordance with Company Law, as the Charity's Directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the Charity's Auditors are unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Auditors are aware of that information.

EFFECT OF THE WITHDRAWAL OF THE UNITED KINGDOM FROM THE EUROPEAN UNION

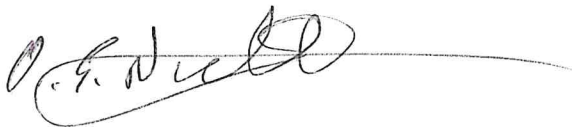
The Directors have not seen any visible impact on the business of the Charity following the withdrawal of the United Kingdom from the European Union.

AUDITOR

Mazars LLP were Auditors during the year and a resolution to re-appoint them will be proposed at the forthcoming Annual General Meeting.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Directors on 24 October 2022
and signed on their behalf by:



O G Nicholds
Chairman

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

Opinion

We have audited the financial statements of Birmingham City Mission (the 'charity') for the year ended 31st March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2022 and of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charity 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 group's and the parent charity'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 other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 course of 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

- the information given in the Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate and proper 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.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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 the 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. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to employment regulation, fraud and non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.



David Hoose (Nov 11, 2022 17:43 GMT)

David Hoose (Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham B3 3AX

Nov 11, 2022

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an income and expenditure account)
Year ended 31 March 2022

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
INCOME					
Donations and Legacies	2	673,760	297,842	971,602	1,024,729
Charitable Activities	3	-	2,397	2,397	-
Trading Activities	4	177,001	-	177,001	88,497
Other Income	5	16,621	-	16,621	181,668
Investment Income		424	-	424	680
TOTAL INCOME		<u>867,806</u>	<u>300,239</u>	<u>1,168,045</u>	<u>1,295,574</u>
EXPENDITURE					
Cost of Raising Funds	6	23,792	-	23,792	21,785
Charitable Activities	7	791,536	328,872	1,120,408	996,049
TOTAL EXPENDITURE		<u>815,328</u>	<u>328,872</u>	<u>1,144,200</u>	<u>1,017,834</u>
NET INCOME/(EXPENDITURE)	8	52,478	(28,633)	23,845	277,740
Fund Balances at Beginning of Year		1,439,607	377,856	1,817,463	1,539,723
FUND BALANCES AT END OF YEAR	14a/b	<u>1,492,085</u>	<u>349,223</u>	<u>1,841,308</u>	<u>1,817,463</u>

The company has no recognised gains or losses other than the net movement in funds for the year.

None of the company's activities were acquired or discontinued during the above two financial years.


BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

BALANCE SHEET
At 31 March 2022

	Notes	2022		2021	
		£	£	£	£
FIXED ASSETS	10		767,730		800,737
CURRENT ASSETS					
Stocks	11	6,330		8,732	
Debtors and prepayments	12	55,814		74,163	
Bank and cash balances		1,039,329		964,234	
		<u>1,101,473</u>		<u>1,047,129</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	<u>(27,895)</u>		<u>(30,403)</u>	
NET CURRENT ASSETS			<u>1,073,578</u>		<u>1,016,726</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,841,308</u>		<u>1,817,463</u>
TOTAL NET ASSETS			<u><u>1,841,308</u></u>		<u><u>1,817,463</u></u>
FUNDS					
Unrestricted General funds	14a		1,492,085		1,439,607
Restricted funds	14b		349,223		377,856
			<u>1,841,308</u>		<u>1,817,463</u>

These accounts are prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised for issue by the Board of Directors on 24 October 2022
and signed on its behalf



O G Nicholds
Chairman
Company Number: 03112321

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF CASH FLOWS
Year ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	16a	74,671	302,414
Cash flows from investing activities:			
Interest from investments		424	680
Purchase of tangible fixed assets		-	(9,694)
		<hr/>	<hr/>
Increase in cash and cash equivalents in the year		75,095	293,400
Cash and cash equivalents at the beginning of the year		964,234	670,834
		<hr/>	<hr/>
Total cash and cash equivalents at the end of the year		<u>1,039,329</u>	<u>964,234</u>

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared under the historical cost convention in accordance with the requirements of the financial reporting standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015 – (Charities SORP FRS102)), the financial accounting reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Birmingham City Mission meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis based on the reserves held and budgets prepared.

Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the reporting period. Actual results in the future could differ from those estimates. In this regard, the Directors believe that there are no critical accounting policies where judgements or estimations are necessarily applied in the financial statements.

Incoming resources

Incoming resources represent donations, gifts and legacies; income from charity shops and literature sales; grants for revenue expenditure. All income is recognised when receivable and includes any tax recoverable.

Gifts in kind

Gifts in kind are included in the accounts at an estimate of the fair value to the charity at the date of the gift.

Tangible fixed assets

Items of a capital nature costing over £750 are considered for inclusion in fixed assets. All fixed assets are shown at cost value. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life as follows:

Leasehold land and property	over the length of the lease
Motor vehicles	25% per annum
Equipment and fittings	33% per annum

Freehold property is shown at historical cost and the buildings are depreciated at 2% per annum. Land is not depreciated.

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is calculated using the first-in, first-out method and consists of goods for resale only.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

Fund accounting

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the Mission. These are funds which have not been designated for any other purposes.

General funds are those funds which are not designated or restricted for any other purpose.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Mission for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

Costs of Raising Funds are all costs attributable to generating income for the charity.

Costs of Charitable Activities comprise all expenditure identified as incurred in the pursuit of the charitable objects of the charity.

Apportionment of costs

Costs which cannot be directly attributed to activities represented by restricted funds are charged against unrestricted income.

Support costs are apportioned between the charity's activities on the basis of salary costs.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Donations	635,477	147,110	782,587	709,799
Gifts in Kind	-	150,732	150,732	121,703
Legacies	38,283	-	38,283	193,227
	<u>673,760</u>	<u>297,842</u>	<u>971,602</u>	<u>1,024,729</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Restricted funds		
Youth Work	2,397	-
	<u>2,397</u>	<u>-</u>

4. INCOMING RESOURCES FROM TRADING ACTIVITIES

	2022	2021
	£	£
Unrestricted funds		
Resource Centre, Shop and other income	173,241	84,897
Rent receivable	3,760	3,600
	<u>177,001</u>	<u>88,497</u>

5. OTHER INCOME

	2022	2021
	£	£
Unrestricted funds		
H M Revenue & Customs Job Retention Scheme Grant	13,617	170,318
Birmingham City Council Business Grant	-	10,000
Other Income	3,004	1,350
	<u>16,621</u>	<u>181,668</u>

6. COST OF RAISING FUNDS

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	£	£	£	£
Staff costs	9,399	-	9,399	8,823
Postage	6,545	-	6,545	6,290
Printing, stationery and other costs	7,848	-	7,848	6,672
	<u>23,792</u>	<u>-</u>	<u>23,792</u>	<u>21,785</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

7. CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
The provision of care	131,080	92,102	223,182	240,359
Evangelism	414,699	157,642	572,341	525,354
Shop and Resource Centre	245,757	79,128	324,885	230,336
	<u>791,536</u>	<u>328,872</u>	<u>1,120,408</u>	<u>996,049</u>

Support costs that cannot be directly allocated have been apportioned on the basis of staff costs. The support costs that are included in the above amounts are as follows:

	Care £	Evangelism £	Shop & RC £	Total 2022 £	Total 2021 £
Employees	32,145	96,023	38,346	166,514	151,881
Premises	11,791	35,221	14,065	61,077	29,909
Office expenditure	6,350	18,969	7,576	32,895	21,767
Irrecoverable VAT	3,164	9,453	3,775	16,392	9,682
Depreciation	1,617	4,831	1,929	8,377	16,173
Professional & Legal fees	1,864	5,568	2,223	9,655	9,000
Bank charges	469	1,399	559	2,427	2,372
	<u>57,400</u>	<u>171,464</u>	<u>68,473</u>	<u>297,337</u>	<u>240,784</u>

8. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:

	2022 £'000	2021 £'000
Operating leases – equipment	4	4
Depreciation	33	32
Auditors remuneration – Audit fees	10	9

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

9. STAFF COSTS

	2022 £	2021
Staff costs:		
Wages and salaries	625,463	618,749
Social security costs	41,727	39,577
Pension Contributions	7,489	7,617
	<u>674,679</u>	<u>665,943</u>

	2022 Average	2022 FTE	2021 Average	2021 FTE
Average monthly number of employees:				
Evangelism	30	23	30	23
Other	9	6	9	6
	<u>39</u>	<u>29</u>	<u>39</u>	<u>29</u>

No employee was paid remuneration amounting to more than £40,000 in either year. The Key Management Personnel are the Chief Executive, Finance Administrator, Company Secretary (who is also the Human Resources Manager), Evangelism Co-ordinator and Office Manager. They make up the Senior Management Team and their combined salaries (including any benefits in kind) are £156,577 (2021 £143,006)

Directors received no remuneration in either year and were not reimbursed for expenses.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

10. FIXED ASSETS

	Freehold property £	Leasehold land & property £	Motor vehicles £	Equipment & fittings £	Total £
COST					
At 1 April 2021	807,644	131,846	41,891	135,099	1,116,480
At 31 March 2022	<u>807,644</u>	<u>131,846</u>	<u>41,891</u>	<u>135,099</u>	<u>1,116,480</u>
DEPRECIATION					
At 1 April 2021	92,765	68,099	30,898	123,981	315,743
Charge for the year	14,045	6,115	5,074	7,773	33,007
At 31 March 2022	<u>106,810</u>	<u>74,214</u>	<u>35,972</u>	<u>131,754</u>	<u>348,750</u>
NET BOOK VALUE					
At 31 March 2022	<u>700,834</u>	<u>57,632</u>	<u>5,919</u>	<u>3,345</u>	<u>767,730</u>
At 31 March 2021	<u>714,879</u>	<u>63,747</u>	<u>10,993</u>	<u>11,118</u>	<u>800,737</u>

Leasehold land and property comprise:

	2022 Cost £	2021 Cost £
The 66 year lease (which commenced on 29 September 1965) on the premises at Washington Street and subsequent refurbishment	131,846	131,846
Less Depreciation	(74,214)	(68,099)
Net book value	<u>57,632</u>	<u>63,747</u>

11. STOCKS

	2022 £	2021 £
Goods for resale	6,330	8,732
	<u>6,330</u>	<u>8,732</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

12. DEBTORS

	2022	2021
	£	£
Due within one year:		
VAT recoverable	2,089	1,147
Prepayments	7,377	7,985
Income tax on Gift Aid	41,923	43,703
Trade debtors	4,425	21,328
	<u>55,814</u>	<u>74,163</u>

13. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	7,048	10,628
Taxation and social security costs	9,570	8,959
Accruals	11,277	10,816
	<u>27,895</u>	<u>30,403</u>

14a. UNRESTRICTED FUNDS

Unrestricted funds include £500,000 which the Directors have designated to the possible redevelopment of the building at the rear of The Clock Tower, commonly known as 'The Annex'.

14b. RESTRICTED FUNDS

	Care Centre	New Head-quarters	Other*	Total
	£	£	£	£
Balances at 31 March 2021	12,299	342,703	22,854	377,856
Income	61,297	-	300,239	361,536
Expenditure	(67,412)	(11,281)	(311,476)	(390,169)
Balances at 31 March 2022	<u>6,184</u>	<u>331,422</u>	<u>11,617</u>	<u>349,223</u>

*Included in the figure of £11,617 are £10,223 for the Basics for Life food bank and £1,394 for Youth Projects

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	430,124	337,606	767,730
Current assets	1,089,856	11,617	1,101,473
Current liabilities	(27,895)	-	(27,895)
Total net assets	<u>1,492,085</u>	<u>349,223</u>	<u>1,841,308</u>

16. NOTES TO THE STATEMENT OF CASH FLOWS

	2022 £	2021 £
(a) Reconciliation of net deficit to net cash outflow from operating activities		
Surplus for the year	23,845	277,740
Gifts-in-kind	(150,732)	(121,703)
Direct use of gifts-in-kind	150,732	121,703
Depreciation charges	33,007	32,114
Interest receivable	(424)	(680)
Decrease/(Increase) in debtors	18,349	(16,279)
Decrease in stocks	2,402	215
(Decrease)/Increase in creditors	(2,508)	9,304
Net cash inflow/(outflow) from operating activities	<u>74,671</u>	<u>302,414</u>
(b) Reconciliation of net cash flow to movement in net funds		
Increase in cash in the year	75,095	293,400
Movement in net funds in the year	75,095	293,400
Net funds brought forward	964,234	670,834
Net funds carried forward	<u>1,039,329</u>	<u>964,234</u>
(c) Analysis of net funds		
Cash at bank and in hand	1,039,329	964,234
	<u>1,039,329</u>	<u>964,234</u>
17. CAPITAL COMMITMENTS		
	2022 £	2021 £
Capital expenditure contracted for but not provided for in the financial statements	Nil	Nil

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

18. OTHER FINANCIAL COMMITMENTS

At 31 March 2022, the company was committed to making the following payments under non-cancellable operating leases:-

	Land and Buildings	Other	Total	Total
	£	£	2022	2021
			£	£
Operating leases which expire:				
Within 1 year	27,250	1,417	28,667	31,620
Within 2 to 5 years	118,125	-	118,125	41,162
After 5 years	31,500	-	31,500	40,500
	<u>176,875</u>	<u>1,417</u>	<u>178,292</u>	<u>113,282</u>

Operating lease expenses of £ 31,255 (2021 £31,620) were incurred in the financial year.

19. POST BALANCE SHEET EVENTS

During the year ending 31 March 2023, legal ownership of certain properties, which are currently administered by the company, may pass to the company. They will be reflected in the accounts at the market value on date of transfer.

20. RELATED PARTY TRANSACTIONS

One Director is connected to an employee of the charity. Staff remuneration and all staff issues are dealt with by the Board collectively.

21. PENSION COMMITMENTS

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £7,489 (2021 £7,617).

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2022

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 March 2021

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
INCOME			
Donations and Legacies	742,504	282,225	1,024,729
Charitable Activities	-	-	-
Trading Activities	88,497	-	88,497
Other income	181,668	-	181,668
Investments	680	-	680
TOTAL INCOME	<u>1,013,349</u>	<u>282,225</u>	<u>1,295,574</u>
EXPENDITURE			
Cost of raising funds	21,785	-	21,785
Charitable activities	710,215	285,834	996,049
TOTAL EXPENDITURE	<u>732,000</u>	<u>285,834</u>	<u>1,017,834</u>
NET INCOME/(EXPENDITURE)	281,349	(3,609)	277,740
Fund balances at beginning of year	1,158,258	381,465	1,539,723
FUND BALANCES AT END OF YEAR	<u><u>1,439,607</u></u>	<u><u>377,856</u></u>	<u><u>1,817,463</u></u>

BIRMINGHAM CITY MISSION

England & Wales - Charity number 1051023

Accounts

Company No: 03112321

Charity No: 1051023

**BIRMINGHAM CITY MISSION
A Company Limited by Guarantee**

Financial Statements

Year ended 31 March 2021

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

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BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

COMPANY NUMBER

03112321

CHARITY NUMBER

1051023

DIRECTORS

O G Nicholds – Chairman
Rev. S C Carter
R Chapman
D J Clark
Mrs J Harborne MBE
N James (Appointed 18 October 2021)
S D Loescher
Mrs R Mountford
C A Noble

COMPANY SECRETARY

D J Duke

CHIEF EXECUTIVE

Wesley R Erpen

REGISTERED OFFICE

The Clock Tower
2 Langdon Street
Birmingham
B9 4BP

BANK

HSBC UK Bank plc
130 New Street
Birmingham
B2 4JU

SOLICITORS

Garner Canning Limited
11 Aldergate
Tamworth
Staffordshire
B79 7DL

AUDITOR

Mazars LLP
First Floor
Two Chamberlain Square
Birmingham
B3 3AT

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

The Directors, who are also Trustees of the charity for the purposes of the Charities Act, submit their Annual Report and audited Financial Statements, for the year ended 31 March 2021. The Directors have adopted the provisions of the 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) in preparing the Annual Report and Financial Statements of the Charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

The Mission is a Charitable Company Limited by Guarantee, registered in England and Wales, operating under Charity number 1051023. The Company was established under a Memorandum of Association which established the Objects and powers of the Charitable Company and is governed under its Articles of Association. In the event of the Company being wound up Members are required to contribute an amount not exceeding £10.

RECRUITMENT AND APPOINTMENT OF DIRECTORS

Under the requirements of the Memorandum and Articles of Association one third of the Directors must 'retire by rotation' each year but may be re-elected by the Members at the Annual General Meeting if they are willing to stand again. Mr S Loescher and Mrs R Mountford being eligible, offer themselves for re-election this year.

As the principal Object of the Charity is to spread the Gospel of Jesus Christ throughout the City of Birmingham, and in pursuance of that Object, to provide relief for the homeless, infirm, sick, aged or needy, it is important that such needs are reflected through the diversity of the Trustee body. To ensure attainment of the Objects, Directors are recruited mainly from those who have previous involvement with, or knowledge of, the Charity and who also have the required skills and experience to enhance the Board.

The Board of Directors are representative of a range of church interests and includes some professional expertise in the areas of finance, law, medicine and pastoral care, and the Directors co-opt additional expertise as and when required.

Director Induction and Training

Most new Directors are already familiar with the practical work of the Charity, they are invited and encouraged to familiarise themselves with the Charity and the context within which it operates. A detailed information pack is available and given to each new Director and they are further encouraged to spend time, when practical, in specific sections of the Mission. External consultation is engaged when appropriate.

Risk Management & Health and Safety

The Board is committed to ongoing assessment of the major risks to which the Mission is exposed and are confident that the system of reporting that currently exists will advise them on a regular basis of potential difficulties and enable them to take steps to lessen these risks. The Board consider the major risks to which the Mission is exposed are in three areas:

The underfunding of activities due to a reduction in income. This is managed by having an adequate reserves policy, regular monthly financial reports and reviews of operations being submitted to the Board.

Being able to recruit staff with the necessary skills at the salaries available. This is managed by monthly reporting of staffing issues to the Chief Executive and the Board.

The Health and Safety Policy is under regular review: a sub-committee of the Board monitors safety matters and they and the Safety Officer report to the monthly meeting to keep the Board informed of changes in regulations together with current progress in procedures and risk assessment. Many of our staff work with young people and vulnerable adults. All staff working with these groups have received Disclosure and Barring Service clearance. The Board oversee compliance with our safeguarding policy. Additionally we use the services of specialist advisors as and when required.

The Board has taken out Trustee Indemnity insurance providing cover of £250,000 at a cost of £333.12.

Organisational Structure

The Board currently consists of 8 members who usually meet monthly and are responsible for the strategic direction and policy of the charity. The Company Secretary, who is also the HR Manager, the Chief Executive and the Finance Administrator also attend the Board meetings but have no voting rights. A scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Chief Executive along with the Finance Administrator who is also deputy CEO.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

The Chief Executive is responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met and the Finance Administrator oversees matters to do with maintenance of buildings etc. as well as the normal finance matters.

VOLUNTEERS

Without our volunteers the Charity would not be able to function effectively. The 240 volunteers who currently assist the Mission serve in many different capacities and their time involvement ranges from a few hours per month to 3 days per week. Seasonal projects, especially at Christmas, attract up to an additional 300 extra volunteers. The volunteers are an invaluable asset and the Board and the Executives would take this opportunity to express their grateful appreciation for all that they do.

OBJECTIVES

The Company's Objects are:

- to preach the Gospel of the Lord Jesus Christ throughout the City of Birmingham and its environs;
- in pursuance of this, to provide relief, by various means, for the infirm, sick, aged and needy individuals and families within the area;
- to provide lodgings and temporary accommodation.

ACHIEVEMENTS AND PERFORMANCE

The main areas of charitable activity are evangelism and care and a summary of the achievements in these activities is set out below. The Directors are satisfied that these achievements clearly demonstrate that the Charity has throughout the year fulfilled its responsibility to meet the requirement of providing a Public Benefit and has thereby complied with its duty to have due regard to the guidance published by the Charity Commission.

REPORT ON THE IMPACT OF COVID-19

From the middle of March 2020, when the Government announced that the country would be going into lockdown, our operations have had to change significantly.

The main Headquarters at the Clock Tower remained open on a skeleton staff to keep the Admin and Finance operations going and the remaining staff, where possible, were furloughed under the Government Job Retention Scheme. Since then most of the activities have reopened, following Government guidelines. The Charity Shop and Resource Centre have reopened, with restrictions on the number of customers allowed at any one time. The Care Centre is now open on four afternoons each week, serving food and drinks from the loading bay and providing support to the clients when appropriate. The ElderLink Lunch Club has had to remain closed due to the nature of their work and the client group involved, however, clients were regularly contacted by telephone and support was given where possible. The Childrens and Youth teams have been working on new ways of linking up with schools and young people. Videos are being produced and meetings are held online with a few restarting in the classroom.

EVANGELISM

This is our principal activity in seeking to achieve our Objective of preaching the Gospel of the Lord Jesus Christ throughout Birmingham and we continue to seek more resources to enable us to reach out further into the city and its surrounding area.

The Covid-19 pandemic meant that our missionaries were not able to engage in any door to door work in their districts. We thank God though for giving us the opportunity to preach the gospel in Birmingham again during the past year to people from all walks of life. In the open air we have spent a considerable time discussing the basic truths about Christianity and the Lord Jesus Christ.

We held open-air meetings whenever we could and had meaningful conversations with around 950 people. Many items of Christian literature were handed out in the city centre. More than 16,000 tracts (in many languages), together with 269 scripture portions and 467 Christian booklets were distributed.

Our Christmas ToyLink project relies on the support of many volunteers and donors to help us to supply toys to needy children. Last Christmas we were overwhelmed with the generosity of so many wanting to donate gifts or money to buy a gift to help those going through hard times. We distributed toy parcels to 1,227 families (3,983

DIRECTORS' REPORT

children). Land Rover sent us some Range Rovers (plus drivers) and individual volunteers used their own vehicles to deliver parcels across the city, with BCM staff carrying out the bulk of the deliveries.

The Childrens Team were unable to conduct assemblies and take classes in school as visits were discouraged. Autumn and Christmas assemblies were made available using Microsoft Teams or Zoom. The Bible story was filmed and a member of the Childrens Team introduced the theme and prayed. In January, with schools still being closed, video links were sent to schools to a 'Spring Assembly' for children to access at home and an Easter assembly link was sent for use in the classroom. For the October 'Solid Rock' holiday club a craft pack was prepared, which included a Christian book, and was delivered by volunteers from the usual host church to those who had signed up to it. In February a craft bag was produced together with 2 short videos. It has been encouraging that out of 128 schools that we previously had contact with before Covid, 98 have received materials from us.

The Youth Team work with secondary school aged young people. Following their return from furlough in September the team produced a Harvest/Well Being assembly. This included subjects such as, asking for help and being calm amid crisis. There was also a version for youth leaders and parents/carers to play to their young people.

The termly 'Fulfil' events were all videoed and posted online; they received good viewing figures from many different parts of the country and even some from overseas.

A video of a Christmas assembly was produced and an RE lesson, there was also a Christmas video for Church youth groups. A GCSE RE lesson video on Christian beliefs and practices was used by more than 25 schools.

The early part of 2021 was spent producing an Easter 'Hope' assembly and three short videos with the Easter themes of Palm Sunday, the cross and the resurrection, for use in RE lessons.

The summer youth camp in Snowdonia takes place most years but we were unable to run it in 2020. In 2021 it is planned to run an event 'Youth Unlocked' for three days of activities and Christian input.

The Charity Shop in Kingstanding, which includes the bookshop, has been open, following Government guidelines, when allowed. It continues to be a good means of engaging with the community practically and spiritually and of supporting people in need.

CARE

The work of Elderlink in Acocks Green is there to try to meet some of the needs of the elderly in that area. Unfortunately the Lunch Clubs had to close due to the age and vulnerability of many of the clients. The staff, when not furloughed, and volunteers kept in touch with clients by telephone and by writing to them. Some clients, who had special birthdays or had practical needs, were visited. Christmas bags with various items inside were delivered personally.

The services of the Resource Centre and Basics for Life food bank are in great demand. Food, clothing and furniture are provided for many needy people. Some are asylum seekers, and in helping them in their need we offer a welcome to the city, as we seek to express the love of Jesus in a practical way. During the year we have given out approaching 3,150 food parcels, many items of free clothing and furniture 'starter packs' for people moving into their own accommodation.

The Care Centre seeks to provide support to homeless and other needy people. The centre closed for the first lockdown, reopening in June. As clients were not allowed into the building, food was served through the shutter doors Monday to Thursday afternoons. This has proved to be very successful with between 30 – 50 clients being served each day. There have also been good conversations and it has been easier to help with support needs as more agencies are available to contact during the daytime. For those interested in the Christian faith, a Bible study started inside the building in November, unfortunately this had to stop when the Government guidelines changed, but it has since restarted.

FINANCIAL REVIEW

During the year, the financial situation has again improved on the previous year. It has been encouraging to see another increase in donations. We are also grateful to all who remembered to include us in their will as we saw an increase in legacy income on the previous year. Due to the Covid pandemic our shop and Resource Centre had to close to customers for a large part of the year with a subsequent decrease in sales.

The Government Job Retention Scheme was a great help to us as we were able to retain all of our staff, placing many of them on furlough, instead of having to make them redundant.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

We continue to seek additional income from supporters and trusts, etc. through various fundraising schemes. We are thankful that we have sufficient reserves to enable us to continue full operations while we seek more funding sources.

The Board remain confident that the action taken so far, and in process, will enable the Mission to continue its work well into the future. They continue to monitor the situation and progress of the measures in place each month with a detailed review of the financial situation taking place at the half year.

Principal Funding Sources

Donations, gifts and legacies are our main funding sources and we are most appreciative of the continued and indeed increased support of so many individuals, churches, trusts, charities and companies.

All fundraising is done 'in house'. Professional fundraisers or commercial participators are not used. We seek to adhere to the guidelines issued by the Fundraising Regulator. We have not received any complaints about our fundraising methods.

Investment Policy

The cash reserves are held to meet our Reserves policy and funds have been designated towards the possible redevelopment of the property at the rear of The Clock Tower, known as the Annex, in Garrison Street. Consequently investment has been curtailed for the present.

RESERVES POLICY

It remains the policy of the Board to maintain freely available reserves at a minimum level, which would enable the General Fund of the Mission to operate for approximately three months, £300,000. Freely available reserves are funds which are unrestricted and not invested in fixed assets. The Mission had unrestricted reserves of £1,439,607, including Designated Funds of £500,000 and those represented by fixed assets £440,670 leaving free reserves of £529,340 to meet the requirement.

PLANS FOR FUTURE PERIODS

We are pleased that schools are once again inviting our Youth and Children's teams in to deliver face-to-face acts of 'Collective Worship' and to run after school's clubs. We intend to continue to develop and use the skills that were gained during lockdown by producing online materials for situations where that is still more appropriate.

As the elderly are probably the most vulnerable group in our society, we have made the decision not to return to serving meals for large numbers of people for the time being. Instead, our ElderLink department is experimenting by inviting small numbers to our Eric Holt Centre for refreshments and something simple to eat during which time a short devotional service is delivered. They are also developing a new ministry of going into local homes for the elderly and running devotional services for the residents.

The Annex continues to be a valuable space for operating our 'ToyLink' project for some four months of the year, and when we organise our annual 'SleepOut' event. We will continue explore the possibility of developing this building to deliver the best outcomes for the Mission.

We are aware that the next two years will be very important in the life the Mission as some of our key senior staff will likely retire. We have appointed a new Finance Administrator who will join our staff in November, and he will be eased into his role by our present Finance Administrator who will remain in post until he is fully trained.

Our Care Centre staff have continued to serve food, to around fifty homeless people each day it is open, from the loading bay. In the coming months we plan to return to inviting guests back inside the building and opening for a longer period of time. This will be subject to whether the spread of the coronavirus has ceased to be so virulent.

Last year we installed a much faster internet connection into the Clock Tower enabling us to communicate with staff working from home much more easily, and helping us to increase our online presence. We plan to build on the success of last year and in the coming months increase further our social media presence.

We are preparing to host the European Association of City Missions conference in Birmingham during the autumn of 2022. Although we do not know what the Covid factor will be, we will likely be having one hundred delegates arriving from all over Europe.

BIRMINGHAM CITY MISSION
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DIRECTORS' REPORT

STAFF

The Board takes this opportunity to pay tribute to the Chief Executive, Wesley Erpen, and all of the Mission Staff, for their hard work. Their continuing efforts and commitment to the Mission are very much appreciated. The Key Management Personnel, who make up the Senior Management Team, are the Chief Executive, Finance Administrator, Human Resources Manager, Evangelism Co-ordinator and Office Manager. Staff salaries were reviewed in March 2020 and an increase of 50pence per hour was agreed to take effect from April 2020. They were further reviewed in March 2021 and an increase of 3.5% was agreed to take effect from April 2021.

FIXED ASSETS

Details of changes in fixed assets are given in note 10 to the financial statements.

DIRECTORS

The Directors set out below have held office during the whole of the period from 1 April 2020 to the date of this report, unless otherwise stated.

O G Nicholds
Rev S C Carter
D J Clark
R Chapman
Mrs J Harborne MBE
N James (Appointed 18 October 2021)
S D Loescher
Mrs R Mountford
C A Noble

RESPONSIBILITIES OF THE DIRECTORS

Company Law requires the Directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its income and expenditure for that period. In preparing those financial statements, the Directors are required to:

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

The Directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity and to enable them to ensure that the financial statements comply with recommended practice. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

STATEMENTS AS TO DISCLOSURE OF INFORMATION TO AUDITOR

In accordance with Company Law, as the Charity's Directors, we certify that:

- so far as we are aware, there is no relevant audit information of which the Charity's Auditors are unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Auditors are aware of that information.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

DIRECTORS' REPORT

EFFECT OF THE WITHDRAWAL OF THE UNITED KINGDOM FROM THE EUROPEAN UNION

The Directors have not seen any visible impact on the business of the Charity following the withdrawal of the United Kingdom from the European Union.

AUDITOR

Mazars LLP were Auditors during the year and a resolution to re-appoint them will be proposed at the forthcoming Annual General Meeting.

These accounts have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved by the Directors on 18 October 2021
and signed on their behalf by:

A handwritten signature in black ink, appearing to read 'O G Nicholds', with a long horizontal flourish extending to the right.

O G Nicholds
Chairman

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

Opinion

We have audited the financial statements of Birmingham City Mission (the 'charity') for the year ended 31st March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows 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, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31st March 2021 and of 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 Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charity 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 group's and the parent charity'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 other information comprises the information included in the Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 course of 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 Trustees' Report which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the group and the parent charity and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

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

- adequate and proper 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.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 6, 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor's 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 an auditor's report 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 the 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. Based on our understanding of the charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to employment regulation, fraud and non-compliance with implementation of government support schemes relating to COVID-19, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

We evaluated the trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, inappropriately shifting the timing and basis of revenue recognition, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to fund accounting, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF BIRMINGHAM CITY MISSION

- Discussing with the trustees and management their policies and procedures regarding compliance with laws and regulations;
- Communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- Considering the risk of acts by the charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- Making enquiries of the trustees and management on whether they had knowledge of any actual, suspected or alleged fraud;
- Gaining an understanding of the internal controls established to mitigate risks related to fraud;
- Discussing amongst the engagement team the risks of fraud; and
- Addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of the audit report

This report is made solely to the charity'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 charity's members those matters we are required to state to them in an auditor's 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 charity and the charity's members as a body for our audit work, for this report, or for the opinions we have formed.

Ian Holder

Ian Holder (Senior Statutory Auditor)

for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor

First Floor

Two Chamberlain Square

Birmingham B3 3AX

Nov 23, 2021

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an income and expenditure account)
Year ended 31 March 2021

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
INCOME					
Donations and Legacies	2	742,504	282,225	1,024,729	773,834
Charitable Activities	3	-	-	-	20,537
Trading Activities	4	88,497	-	88,497	156,344
Other Income	5	181,668	-	181,668	6,530
Investment Income		680	-	680	3,927
Profit on Sale of Fixed Assets		-	-	-	130,066
TOTAL INCOME		1,013,349	282,225	1,295,574	1,091,238
EXPENDITURE					
Cost of Raising Funds	6	21,785	-	21,785	31,656
Charitable Activities	7	710,215	285,834	996,049	1,025,723
TOTAL EXPENDITURE		732,000	285,834	1,017,834	1,057,379
NET INCOME/(EXPENDITURE)	8	281,349	(3,609)	277,740	33,859
Fund Balances at Beginning of Year		1,158,258	381,465	1,539,723	1,505,864
FUND BALANCES AT END OF YEAR	14a/b	1,439,607	377,856	1,817,463	1,539,723

The company has no recognised gains or losses other than the net movement in funds for the year.

None of the company's activities were acquired or discontinued during the above two financial years.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

BALANCE SHEET
At 31 March 2021

	Notes	2021		209	
		£	£	£	£
FIXED ASSETS	10		800,737		823,157
CURRENT ASSETS					
Stocks	11	8,732		8,947	
Debtors and prepayments	12	74,163		57,884	
Bank and cash balances		964,234		670,834	
		<u>1,047,129</u>		<u>737,665</u>	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	13	<u>(30,403)</u>		<u>(21,099)</u>	
NET CURRENT ASSETS			<u>1,016,726</u>		<u>716,566</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>1,817,463</u>		<u>1,539,723</u>
TOTAL NET ASSETS			<u><u>1,817,463</u></u>		<u><u>1,539,723</u></u>
FUNDS					
Unrestricted General funds	14a		1,439,607		1,158,258
Restricted funds	14b		<u>377,856</u>		<u>381,465</u>
			<u>1,817,463</u>		<u>1,539,723</u>

These accounts are prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

Approved and authorised for issue by the Board of Directors on 18 October 2021
and signed on its behalf



O G Nicholds
Chairman
Company Number: 03112321

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

STATEMENT OF CASH FLOWS
Year ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	16(a)	302,414	(73,304)
Cash flows from investing activities:			
Interest from investments		680	3,927
Purchase of tangible fixed assets		(9,694)	(31,165)
Sale of tangible fixed assets		-	308,220
		<hr/>	<hr/>
Increase in cash and cash equivalents in the year		293,400	207,678
Cash and cash equivalents at the beginning of the year		670,834	463,156
		<hr/>	<hr/>
Total cash and cash equivalents at the end of the year		<u>964,234</u>	<u>670,834</u>

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared under the historical cost convention in accordance with the requirements of the financial reporting standard applicable in the UK and Republic of Ireland (FRS102)(effective 1 January 2015 – (Charities SORP FRS102)), the financial accounting reporting standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

Birmingham City Mission meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Preparation of the accounts on a going concern basis

The accounts have been prepared on a going concern basis based on the reserves held and budgets prepared.

Judgements in applying accounting policies and key sources of estimation uncertainty

The preparation of the financial statements in conformity with generally accepted accounting principles requires the Directors to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenditure during the reporting period. Actual results in the future could differ from those estimates. In this regard, the Directors believe that there are no critical accounting policies where judgements or estimations are necessarily applied in the financial statements.

Incoming resources

Incoming resources represent donations, gifts and legacies; income from charity shops and literature sales; grants for revenue expenditure. All income is recognised when receivable and includes any tax recoverable.

Gifts in kind

Gifts in kind are included in the accounts at an estimate of the fair value to the charity at the date of the gift.

Tangible fixed assets

Items of a capital nature costing over £750 are considered for inclusion in fixed assets. All fixed assets are shown at cost value. Depreciation is provided at rates calculated to write off the cost, less estimated residual value, of each asset on a straight-line basis over its expected useful life as follows:

Leasehold land and property	over the length of the lease
Motor vehicles	25% per annum
Equipment and fittings	33% per annum

Freehold property is shown at historical cost and the buildings are depreciated at 2% per annum. Land is not depreciated.

Stocks

Stocks are stated at the lower of cost and net realisable value. Cost is calculated using the first-in, first-out method and consists of goods for resale only.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

Fund accounting

Unrestricted funds are available for use at the discretion of the Directors in furtherance of the general objectives of the Mission. These are funds which have not been designated for any other purposes.

General funds are those funds which are not designated or restricted for any other purpose.

Designated funds comprise unrestricted funds that have been set aside by the Directors for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Mission for particular purposes. The aim and use of each restricted fund is set out in the notes to the financial statements.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. All expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party.

Costs of Raising Funds are all costs attributable to generating income for the charity.

Costs of Charitable Activities comprise all expenditure identified as incurred in the pursuit of the charitable objects of the charity.

Apportionment of costs

Costs which cannot be directly attributed to activities represented by restricted funds are charged against unrestricted income.

Support costs are apportioned between the charity's activities on the basis of salary costs.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	549,277	160,522	709,799	593,613
Gifts in Kind	-	121,703	121,703	101,429
Legacies	193,227	-	193,227	78,792
	<u>742,504</u>	<u>282,225</u>	<u>1,024,729</u>	<u>773,834</u>

BIRMINGHAM CITY MISSION
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NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES				
		2021		2020
		£		£
Restricted funds				
Elderlink Lunch Club		-		14,861
Youth Work		-		5,676
		<u>-</u>		<u>20,537</u>
		<u>-</u>		<u>20,537</u>
4. INCOMING RESOURCES FROM TRADING ACTIVITIES				
		2021		2020
		£		£
Unrestricted funds				
Resource Centre, Shop and other income		84,897		152,744
Rent receivable		3,600		3,600
		<u>88,497</u>		<u>156,344</u>
		<u>88,497</u>		<u>156,344</u>
5. OTHER INCOME				
		2021		2020
		£		£
Unrestricted funds				
H M Revenue & Customs Job Retention Scheme Grant		170,318		-
Birmingham City Council Business Grant		10,000		-
Other Income		1,350		6,530
		<u>181,668</u>		<u>6,530</u>
		<u>181,668</u>		<u>6,530</u>
6. COST OF RAISING FUNDS				
	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Staff costs	8,823	-	8,823	16,002
Postage	6,290	-	6,290	5,564
Printing, stationery and other costs	6,672	-	6,672	10,090
	<u>21,785</u>	<u>-</u>	<u>21,785</u>	<u>31,656</u>
	<u>21,785</u>	<u>-</u>	<u>21,785</u>	<u>31,656</u>

BIRMINGHAM CITY MISSION
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NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

7. CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
The provision of care	97,270	143,089	240,359	199,629
Evangelism	390,306	135,048	525,354	602,055
Shop and Resource Centre	222,639	7,697	230,336	224,039
	<u>710,215</u>	<u>285,834</u>	<u>966,049</u>	<u>1,025,723</u>

Support costs that cannot be directly allocated have been apportioned on the basis of staff costs. The support costs that are included in the above amounts are as follows:

	Care £	Evangelism £	Shop & RC £	Total 2021 £	Total 2020 £
Employees	26,898	90,005	34,978	151,881	165,088
Premises	5,297	17,724	6,888	29,909	43,106
Office expenditure	3,855	12,899	5,013	21,767	23,948
Irrecoverable VAT	1,715	5,737	2,230	9,682	16,522
Depreciation	2,864	9,584	3,725	16,173	6,304
Professional & Legal fees	1,594	5,333	2,073	9,000	12,350
Bank charges	420	1,406	546	2,372	1,595
	<u>42,643</u>	<u>142,688</u>	<u>55,453</u>	<u>240,784</u>	<u>268,913</u>

8. NET INCOME/EXPENDITURE FOR THE YEAR

This is stated after charging:

	2021 £'000	2020 £'000
Operating leases – equipment	4	5
Depreciation	32	35
Auditors remuneration – Audit fees	9	9

BIRMINGHAM CITY MISSION
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NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

9. STAFF COSTS

	2021	2020
	£	
Staff costs:		
Wages and salaries	618,749	596,687
Social security costs	39,577	33,937
Pension Contributions	7,617	5,852
	<u>665,943</u>	<u>636,476</u>

	2021	2021	2020	2020
	Average	FTE	Average	FTE
Average monthly number of employees:				
Evangelism	30	23	31	24
Other	9	6	10	7
	<u>39</u>	<u>29</u>	<u>41</u>	<u>31</u>

No employee was paid remuneration amounting to more than £40,000 in either year. The Key Management Personnel are the Chief Executive, Finance Administrator, Company Secretary (who is also the Human Resources Manager), Evangelism Co-ordinator and Office Manager. They make up the Senior Management Team and their combined salaries (including any benefits in kind) are £143,006 (2020 £145,528)

Directors received no remuneration in either year and were not reimbursed for expenses.

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

10. FIXED ASSETS

	Freehold property £	Leasehold land & property £	Motor vehicles £	Equipment & fittings £	Total £
COST					
At 1 April 2020	807,644	131,846	41,891	125,405	1,106,786
Additions	-	-	-	9,694	9,694
At 31 March 2021	<u>807,644</u>	<u>131,846</u>	<u>41,891</u>	<u>135,099</u>	<u>1,116,480</u>
DEPRECIATION					
At 1 April 2020	78,721	61,984	25,824	117,100	283,629
Charge for the year	14,044	6,115	5,074	6,881	32,114
At 31 March 2021	<u>92,765</u>	<u>68,099</u>	<u>30,898</u>	<u>123,981</u>	<u>315,743</u>
NET BOOK VALUE					
At 31 March 2021	<u>714,879</u>	<u>63,747</u>	<u>10,993</u>	<u>11,118</u>	<u>800,737</u>
At 31 March 2020	<u>728,923</u>	<u>69,862</u>	<u>16,067</u>	<u>8,305</u>	<u>823,157</u>

Leasehold land and property comprise:

	2021 Cost £	2020 Cost £
The 66 year lease (which commenced on 29 September 1965) on the premises at Washington Street and subsequent refurbishment	131,846	131,846
Less Depreciation	(68,099)	(61,984)
Net book value	<u>63,747</u>	<u>69,862</u>

11. STOCKS

	2021 £	2020 £
Goods for resale	8,732	8,947
	<u>8,732</u>	<u>8,947</u>

BIRMINGHAM CITY MISSION
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NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

12. DEBTORS	2021	2020
	£	£
Due within one year:		
VAT recoverable	1,147	500
Prepayments	7,985	4,078
Income tax on Gift Aid	43,703	39,931
Trade debtors	21,328	13,375
	<u>74,163</u>	<u>57,884</u>

13. CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	2021	2020
	£	£
Trade creditors	10,628	1,990
Taxation and social security costs	8,959	8,763
Accruals	10,816	10,346
	<u>30,403</u>	<u>21,099</u>

14a. UNRESTRICTED FUNDS
 Unrestricted funds include £500,000 which the Directors have designated to the possible redevelopment of the building at the rear of The Clock Tower, commonly known as 'The Annex'.

14b. RESTRICTED FUNDS	Care Centre	New Head-quarters	Other*	Total
	£	£	£	£
Balances at 31 March 2020	18,414	343,832	19,219	381,465
Income	64,343	-	217,882	282,225
Expenditure	(70,458)	(1,129)	(214,247)	(285,834)
Balances at 31 March 2021	<u>12,299</u>	<u>342,703</u>	<u>22,854</u>	<u>377,856</u>

*Included in the figure of £22,854 are £10,787 for the Basics for Life food bank, £6,802 for the ToyLink Project and £5,065 relating to the purchase of fixed assets.

BIRMINGHAM CITY MISSION
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NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	440,670	360,067	800,737
Current assets	1,029,340	17,789	1,047,129
Current liabilities	(30,403)	-	(30,403)
	<u>1,439,607</u>	<u>377,856</u>	<u>1,817,463</u>
Total net assets	<u>1,439,607</u>	<u>377,856</u>	<u>1,817,463</u>

16. NOTES TO THE STATEMENT OF CASH FLOWS

	2021 £	2020 £
(a) Reconciliation of net deficit to net cash outflow from operating activities		
Surplus/(Deficit) for the year	277,740	(96,207)
Gifts-in-kind	(121,703)	(101,429)
Direct use of gifts-in-kind	121,703	101,429
Depreciation charges	32,114	30,949
Interest receivable	(680)	(3,927)
(Increase) in debtors	(16,279)	(5,788)
Decrease in stocks	215	1,887
Increase/(Decrease) in creditors	9,304	(218)
	<u>302,414</u>	<u>(73,304)</u>
Net cash inflow/(outflow) from operating activities	<u>302,414</u>	<u>(73,304)</u>
(b) Reconciliation of net cash flow to movement in net funds		
Increase in cash in the year	293,400	207,678
	<u>293,400</u>	<u>207,678</u>
Movement in net funds in the year	293,400	207,678
Net funds brought forward	670,834	463,156
	<u>964,234</u>	<u>670,834</u>
Net funds carried forward	<u>964,234</u>	<u>670,834</u>
(c) Analysis of net funds		
Cash at bank and in hand	964,234	670,834
	<u>964,234</u>	<u>670,834</u>
	<u>964,234</u>	<u>670,834</u>
17. CAPITAL COMMITMENTS		
	2021 £	2020 £
Capital expenditure contracted for but not provided for in the financial statements	Nil	Nil
	<u>Nil</u>	<u>Nil</u>

BIRMINGHAM CITY MISSION
A Company Limited by Guarantee

NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

18. OTHER FINANCIAL COMMITMENTS

At 31 March 2021, the company was committed to making the following payments under non-cancellable operating leases:-

	Land and Buildings	Other	Total 2021	Total 2020
	£	£	£	£
Operating leases which expire:				
Within 1 year	27,615	4,005	31,620	31,620
Within 2 to 5 years	40,563	599	41,162	67,680
After 5 years	40,500	-	40,500	49,500
	<u>108,678</u>	<u>4,604</u>	<u>113,282</u>	<u>148,800</u>

Operating lease expenses of £31,620 (2020 £33,970) were incurred in the financial year.

19. POST BALANCE SHEET EVENTS

During the year ending 31 March 2022, legal ownership of certain properties, which are currently administered by the company, may pass to the company. They will be reflected in the accounts at the market value on date of transfer.

20. RELATED PARTY TRANSACTIONS

One Director is connected to an employee of the charity. Staff remuneration and all staff issues are dealt with by the Board collectively.

21. PENSION COMMITMENTS

The Charity operates a defined contribution scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund. The pension cost charge represents contributions payable by the Charity to the fund and amounted to £7,617 (2020 £5,852).

BIRMINGHAM CITY MISSION
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NOTES TO THE FINANCIAL STATEMENTS
Year ended 31 March 2021

INCOME AND EXPENDITURE ACCOUNT

Year ended 31 March 2020

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
INCOME			
Donations and Legacies	505,765	268,069	773,834
Charitable Activities	-	20,537	20,537
Trading Activities	156,344	-	156,344
Other income	4,510	2,020	6,530
Investments	3,927	-	3,927
Profit on Sale of Fixed Assets	130,066	-	130,066
	<hr/>	<hr/>	<hr/>
TOTAL INCOME	800,612	290,626	1,091,238
EXPENDITURE			
Cost of raising funds	31,656	-	31,656
Charitable activities	721,761	303,962	1,025,723
	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE	753,417	303,962	1,057,379
NET INCOME/(EXPENDITURE)	47,195	(13,336)	33,859
Fund balances at beginning of year	1,111,063	394,801	1,505,864
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FUND BALANCES AT END OF YEAR	1,158,258	381,465	1,539,723
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