

**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**

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**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**

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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**

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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.

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, Fari, 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**

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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,

## **DIRECTORS' REPORT**

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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**

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**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:

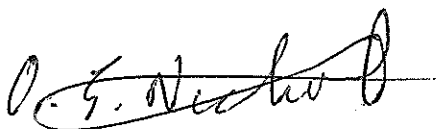
- so far as we are aware, there is no relevant audit information of which the Charity's Auditors are unaware; and
- we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the Charity's Auditors are aware of that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

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### **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**

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### **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**

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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](http://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

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### 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 £
<b>INCOME</b>					
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
<b>TOTAL INCOME</b>		<u>1,262,877</u>	<u>352,770</u>	<u>1,615,647</u>	<u>1,036,289</u>
<b>EXPENDITURE</b>					
Cost of Raising Funds	6	29,915	-	29,915	24,208
Charitable Activities	7	856,317	361,411	1,217,728	1,216,060
<b>TOTAL EXPENDITURE</b>		<u>886,232</u>	<u>361,411</u>	<u>1,247,643</u>	<u>1,240,268</u>
<b>NET INCOME/(EXPENDITURE)</b>	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
<b>FUND BALANCES AT END OF YEAR</b>	14a/b	<u>1,657,062</u>	<u>348,271</u>	<u>2,005,333</u>	<u>1,637,329</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.

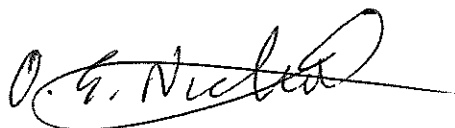
**BIRMINGHAM CITY MISSION**  
**A Company Limited by Guarantee**

**BALANCE SHEET**  
**At 31 March 2024**

	Notes	2024		2023	
		£	£	£	£
<b>FIXED ASSETS</b>	10		741,099		768,645
<b>CURRENT ASSETS</b>					
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>	
<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	13	(34,778)		(25,795)	
<b>NET CURRENT ASSETS</b>			<u>1,264,236</u>		<u>868,686</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>2,005,335</u>		<u>1,637,331</u>
<b>TOTAL NET ASSETS</b>			<u><u>2,005,335</u></u>		<u><u>1,637,331</u></u>
<b>FUNDS</b>					
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 £
<b>Cash flows from operating activities:</b>			
Net cash provided by (used in) operating activities	16a	289,450	(199,276)
<b>Cash flows from investing activities:</b>			
Interest from investments		43,196	13,608
Purchase of tangible fixed assets		(1,199)	(29,495)
<b>Increase/(Decrease) in cash and cash equivalents in the year</b>		<b>331,447</b>	<b>(215,163)</b>
Cash and cash equivalents at the beginning of the year		824,166	1,039,329
<b>Total cash and cash equivalents at the end of the year</b>		<b>1,155,613</b>	<b>824,166</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 March 2024**

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**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**

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**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 £
<b>Restricted funds</b>		
Youth Work	13,298	18,686
	<u>13,298</u>	<u>18,686</u>

**4. INCOMING RESOURCES FROM TRADING ACTIVITIES**

	2024 £	2023 £
<b>Unrestricted funds</b>		
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 £
<b>Unrestricted funds</b>		
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

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 March 2024**

**9. STAFF COSTS**

	2024 £	2023
<b>Staff costs:</b>		
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
<b>Average monthly number of employees:</b>				
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 £
<b>COST</b>					
At 1 April 2024	807,644	131,846	49,790	135,099	1,124,379
Addition	-	-	-	1,199	1,199
<b>At 31 March 2024</b>	<u>807,644</u>	<u>131,846</u>	<u>49,790</u>	<u>136,298</u>	<u>1,125,578</u>
<b>DEPRECIATION</b>					
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
<b>At 31 March 2024</b>	<u>134,902</u>	<u>86,444</u>	<u>27,668</u>	<u>135,465</u>	<u>384,479</u>
<b>NET BOOK VALUE</b>					
<b>At 31 March 2024</b>	<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>

**NOTES TO THE FINANCIAL STATEMENTS**  
**Year ended 31 March 2024**

**12. DEBTORS**

	2024 £	2023 £
<b>Due within one year:</b>		
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 £
<b>Balances at 31 March 2023</b>	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)
<b>Balances at 31 March 2024</b>	<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.

**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)
Total net assets	<u>1,657,064</u>	<u>348,271</u>	<u>2,005,335</u>

**16. NOTES TO THE STATEMENT OF CASH FLOWS**

	2024 £	2023 £
<b>(a) Reconciliation of net deficit to net cash outflow from operating activities</b>		
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>(b) Reconciliation of net cash flow to movement in net funds</b>		
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>
<b>(c) Analysis of net funds</b>		
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:-

	<b>Land and Buildings £</b>	<b>Other £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Operating leases which expire:</b>				
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).



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**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 £
<b>INCOME</b>			
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
<b>TOTAL INCOME</b>	<u>669,386</u>	<u>366,903</u>	<u>1,036,289</u>
<b>EXPENDITURE</b>			
Cost of raising funds	24,208	-	24,208
Charitable activities	856,846	359,214	1,216,060
<b>TOTAL EXPENDITURE</b>	<u>881,054</u>	<u>359,214</u>	<u>1,240,268</u>
<b>NET INCOME/(EXPENDITURE)</b>	(211,668)	7,689	(203,979)
Fund balances at beginning of year	1,492,085	349,223	1,841,308
<b>FUND BALANCES AT END OF YEAR</b>	<u>1,280,417</u>	<u>356,912</u>	<u>1,637,329</u>