

BIRMINGHAM VICTORY UNITY CENTRE

England & Wales · Charity number 1094336

Details

Other names	BIRMINGHAM VICTORY YOUTH CENTRE, BIRMINGHAM VICTORY YOUTH PROJECT
Status	Registered
Legal form	Charitable company
Company number	04426679
Registered	2002-10-25
Register	View on the Charity Commission register

Contact

Address Ebenezer Mission Hall
Cook Street
Birmingham
Nechells
B7 5LG

Phone 01213275225

Email info@bvuc.org.uk

Website www.bvuc.org.uk

Activities

Objects: (A) THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINES SET OUT IN THE SCHEDULE AND THE WORSHIP OF GOD IN BIRMINGHAM AND ELSEWHERE BY ANY MEANS WHATSOEVER INCLUDING (BUT NOT BY WAY OF LIMITATION) THE PREACHING AND PROCLAMATION OF THE CHRISTIAN GOSPEL AND THE TEACHING OF CHRISTIAN DOCTRINE AND PRINCIPLES AND THE PASTORAL CARE OF CHRISTIAN PEOPLE AND THE PRINTING AND DISTRIBUTION OF THE BIBLE AND CHRISTIAN LITERATURE

Activities: TO SUPPORT AND MENTOR INDIVIDUALS TO LIVE A FULFILLED LIFE.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities, Arts/culture/heritage/science, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** BIRMINGHAM AND ELSEWHERE
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£60,173	£37,088	-	-
2024-09-30	£39,060	£35,876	-	-
2023-09-30	£37,108	£25,823	-	-
2022-09-30	£45,500	£31,000	-	-
2021-09-30	£49,150	£44,872	-	-

Trustees

Name	Role	Appointed
Rev VINCENT TAYLOR	Chair	
Rev DEVON MCKENZIE		
Rev JAMES HAUGHTON		

BIRMINGHAM VICTORY UNITY CENTRE

England & Wales - Charity number 1094336

Accounts

Charity Registration Number : 1094336
Company Registration Number : 04426679

BIRMINGHAM VICTORY UNITY CENTRE

A COMPANY LIMITED BY GUARANTEE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 SEPTEMBER 2025

BIRMINGHAM VICTORY UNITY CENTRE

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BIRMINGHAM VICTORY UNITY CENTRE
LEGAL AND ADMINISTRATIVE INFORMATION

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Trustees	Devon McKenzie James Haughton Vincent Taylor
Charity Number	1094336
Company Number	04426679
Registered Office	Ebenezer Mission Hall Cook Street Birmingham B7 5LP
Independent Examiner	R & J Accountants Ltd 6 Wheatland Grove Aldridge Aldridge, Walsall WS9 0SR

BIRMINGHAM VICTORY UNITY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

The trustees present their annual report and financial statements for the year ended 30 September 2025.

Trustee's report and financial statements

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 September 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

The advancement of the Christian Faith in accordance with the doctrines set out in the schedule and the worship of god in Birmingham and elsewhere by any means whatsoever including but not by limitation the preaching and proclamation of the Christian Gospel and the teaching of Christian doctrine and principles and the pastoral care of Christian people and the printing and distribution of the bible and Christian literature

Achievements and performance

This year has been a year of planning and reorganising our future goals, we have not been continue carried out any special events, such as conferences, Training, Worship seminars, prayer vigil and however we have had some fellowship meals members and families within out church community as a way of building unity and relationships. We are now back to having our live Sunday services , having secured a suitable venue in which we can meet.

Financial review

PRINCIPAL FUNDING SOURCES

The Charity continues to remain optimistic and innovative in delivering its activities. We are deeply grateful for the consistent commitment and generosity of our members and partners, whose support remains a vital source of strength to the organisation. Their sacrificial giving and dedication to our mission have sustained us through yet more challenging periods, and we remain thankful for their ongoing, loyalty, financial support and belief in the vision we hold for the community and organisation.

We continue to work towards securing a multipurpose church and community facility that will enable us to further develop and expand our services and outreach programmes. These programmes are designed to address the current and pressing needs within our community, and we remain committed to serving those who are disadvantaged, marginalised, or otherwise in need of support.

We are actively exploring new opportunities to generate sustainable income through fundraising activities, events, and promotional initiatives. In addition, we aim to attract new members who can both benefit from our services and contribute to the continued delivery of our charitable work.

RESERVES POLICY

It is the Charity's intention to build reserves sufficient to maintain a contingency fund capable of meeting ongoing operational costs and unexpected financial demands. Holding adequate reserves will also allow us to respond promptly and effectively to emerging community needs and to deliver our services to a high standard.

PLANS FOR FUTURE PERIODS

Our objectives for the forthcoming periods remain centred on strengthening our partnerships with community organisations, local agencies, and other stakeholders who share our commitment to addressing social and economic inequalities. We aim to increase membership and enhance our outreach efforts to local families, individuals, and communities. We have already seen steady growth in demand for our food bank and participation in our church activities, and we anticipate further development in these areas.

The Charity continues to benefit from its affiliation with our umbrella organisation, Jabula New Life, which provides practical support, strategic regional and national guidance, training, and resources to support our ongoing development.

Trustees

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Devon McKenzie (Appointed On: 29/04/2002)

James Haughton (Appointed On: 29/04/2002)

Vincent Taylor (Appointed On: 29/04/2002)

Trustee's responsibilities statement

The trustees, who are also the directors of Charity For Birmingham Victory Unity Centre for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, 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 charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

This report was approved by the trustees and signed on its behalf by:

Devon McKenzie
Trustee

Date : **01 April 2026**

BIRMINGHAM VICTORY UNITY CENTRE

INDEPENDENT EXAMINER'S REPORT

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Independent Examiner's Report to the Trustees of Birmingham Victory Unity Centre

I report to the Charity Trustees on my examination of the accounts of the charity for the year ended 30 September 2025 which consists of the statement of financial activities, balance sheet and the related notes.

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act'). The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

examine the accounts under s.145 of the 2011 Act;

to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and to state whether particular matters have come to my attention.

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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



Name: **R D Patel**

for and on behalf of **R & J Accountants Ltd**

Date: **01 April 2025**

BIRMINGHAM VICTORY UNITY CENTRE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 SEPTEMBER 2025

Recommended categories by activity	Notes	Unrestricted funds £	Total Funds 2025 £	Total Funds 2024 £
Income and endowments from:				
Donations and legacies	2	60,173.18	60,173.18	39,012.05
Investments	3	92.69	92.69	47.21
Total		60,265.87	60,265.87	39,059.26
Expenditure on:				
Raising funds		699.65	699.65	606.50
Charitable activities	4	37,088.28	37,088.28	27,570.88
Other	6	11,209.57	11,209.57	7,698.13
Total		48,997.50	48,997.50	35,875.51
Net income		11,268.37	11,268.37	3,183.75
Net movement in funds		11,268.37	11,268.37	3,183.75
Reconciliation of funds:				
Total funds brought forward		(3,107.85)	(3,107.85)	(6,291.60)
Total funds carried forward		8,160.52	8,160.52	(3,107.85)

BIRMINGHAM VICTORY UNITY CENTRE

BALANCE SHEET

FOR THE YEAR ENDED 30 SEPTEMBER 2025

Recommended categories by activity	Notes	Total Funds 2025 £	Total Funds 2024 £
Fixed assets			
Tangible assets	7	311.08	414.77
Total fixed assets		311.08	414.77
Current assets			
Cash at bank and in hand	8	20,520.17	9,680.72
Total current assets		20,520.17	9,680.72
Creditors: amounts falling due within one year	9	12,670.73	13,203.34
Net current assets/(liabilities)		7,849.44	(3,522.62)
Total net assets		8,160.52	(3,107.85)
Funds of the Charity			
Unrestricted funds	10	8,160.52	(3,107.85)
Restricted funds	10	-	-
Endowment funds	10	-	-
Total funds		8,160.52	(3,107.85)

For the year ended 30 September 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

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

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 01 April 2026 and signed on its behalf by:

Devon McKenzie
Trustee

Date : **01 April 2026**

BIRMINGHAM VICTORY UNITY CENTRE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025

1. Accounting Policies

The principal accounting policies adopted by the Charity, which is a public benefit entity, in the preparation of the accounts are as follows.

1.1 Basis of preparation

These accounts have been prepared under the historical cost convention, as modified by the inclusion of charitable properties and fixed asset investments and investment properties at valuation.

These accounts have been prepared in accordance with "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

These accounts are presented in pounds sterling and rounded to the nearest pound.

1.2 Going concern

The Trustees have prepared financial projections, taking into consideration the current economic conditions and have, at the time of approving these accounts, a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing the accounts.

2. Income from Donations and Legacies

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Building Project	3,600.00	3,600.00	3,592.00
Gift Aid	8,886.94	8,886.94	6,545.11
Tithes Gifts & Offering	47,686.24	47,686.24	28,874.94
Total	60,173.18	60,173.18	39,012.05

3. Income from Investments

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Interest income	92.69	92.69	47.21
Total	92.69	92.69	47.21

4. Expenditure on Charitable Activities

Analysis	Unrestricted funds	Total funds 2025	Total funds 2024
	£	£	£
Bank charges	174.05	174.05	45.24
Charitable donations and offerings	9,349.47	9,349.47	5,958.14
Activities & events	656.53	656.53	636.01
Total	10,180.05	10,180.05	6,639.39
Support Costs	26,908.23	26,908.23	20,931.50
	37,088.28	37,088.28	27,570.88

5. Support Costs

	Total funds 2025	Total funds 2024
Analysis	£	£
Support Costs		
Printing and stationery	110.32	513.03
Membership & Subscriptions	858.00	500.00
Software & IT Consumables	430.98	199.96
Governance Costs		
Accountants fees	2,880.00	2,725.00
Ministers' Fees	23,328.58	17,600.00
	27,607.88	21,537.99

6. Other Expenditure

	Unrestricted funds	Total funds 2025	Total funds 2024
Analysis	£	£	£
Depreciation Charge for the Year - Fixtures & Fittings	103.69	103.69	138.26
Travel & Subsistance	745.69	745.69	382.00
Rent & Conference	3,264.64	3,264.64	5,036.99
Premises Insurance	-	-	259.50
Premises Repairs & maintenance	-	-	159.93
Sundries expenses	312.44	312.44	392.89
Telephone & Internet Cost	6,783.11	6,783.11	1,328.56
Total	11,209.57	11,209.57	7,698.13

7. Tangible Fixed Assets

	Motor Vehicles	Fixtures & Fittings
	£	£
7.1 Cost or valuation		
At 01 October 2024	3,512.50	15,408.05
Additions	-	-
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 September 2025	3,512.50	15,408.05
7.2 Depreciation and impairments		
At 01 October 2024	3,512.50	14,993.28
Charge for the year	-	103.69
Disposals	-	-
Revaluations	-	-
Transfers	-	-
At 30 September 2025	3,512.50	15,096.97
7.3 Net book value		
At 01 October 2024	-	414.77
At 30 September 2025	-	311.08

8. Cash at bank and in hand

Analysis	Total funds 2025	Total funds 2024
	£	£
Short term deposits	14,709.84	6,246.55
Cash at bank and in hand	5,810.33	3,434.17
Total	20,520.17	9,680.72

9. Creditors: Amounts falling due within one year

Analysis of Creditors	Total funds 2025	Total funds 2024
	£	£
Accruals and deferred income	855.00	-
Other creditors	11,815.73	13,203.34
Total	12,670.73	13,203.34

10. Charity funds

10.1 Details of material funds held and movements during the CURRENT reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
Total	<u>(3,107.85)</u>	<u>60,265.87</u>	<u>48,997.50</u>	<u>8,160.52</u>

10.2 Details of material funds held and movements during the PREVIOUS reporting period

Fund names	Fund balances brought forward	Income	Expenditure	Fund balances carried forward
	£	£	£	£
Unrestricted funds				
Total	<u>(6,291.60)</u>	<u>39,059.26</u>	<u>35,875.51</u>	<u>(3,107.85)</u>

BIRMINGHAM VICTORY UNITY CENTRE

England & Wales - Charity number 1094336

Accounts

Birmingham Victory Unity Centre

Charity No. 1094336

Company No. 04426679

Trustees' Report and Unaudited Accounts

30 September 2024

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04426679

Charity No. 1094336

Registered Office

Ebenezer Mission Hall

Cook Street

Nechells

Birmingham

B7 5LP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J.K. Haughton

D. McKenzie

V. Taylor

Accountants

R & J Accountants

12 Lilafield Court

638 Kingstanding Road

Birmingham

B44 9SL

OBJECTIVES AND ACTIVITIES

OBJECTIVES AND AIMS

The advancement of the Christian Faith in accordance with the doctrines set out in the schedule and the worship of god in Birmingham and elsewhere by any means whatsoever including but not by limitation the preaching and proclamation of the Christian Gospel and the teaching of Christian doctrine and principles and the pastoral care of Christian people and the printing and distribution of the bible and Christian literature

SIGNIFICANT ACTIVITIES

ACHIEVEMENTS AND PERFORMANCE

This year has been a year of planning and reorganising our future goals, we have not been continue carried out any special events, such as conferences, Training, Worship seminars, prayer vigil and however we have had some fellowship meals members and families within out church community as a way of building unity and relationships. We are now back to having our live Sunday services , having secured a suitable venue in which we can meet.

FINANCIAL REVIEW

PRINCIPAL FUNDING SOURCES

The financial year 2023-24, We continue to be optimistic although and creative with much of our activities. The faithfulness of our members and partners continues to be relentless it's a real source of great strength and support to the Charity and the work that we continue to do.

Their sacrificial giving and commitment to the work we do continues to see us through challenging times. We remain grateful to God for their financial support and love for the organisation and the vision we carry for the community and its members, we continue to believe and work hard towards our own multipurpose church/Community building that can facilitate all that we offer to our community and outreach programs designed to meet the current pressing needs in our community.

RESERVES POLICY

Our objective is to continue building our financial reserves to maintain a contingency fund that ensures we can cover the charity's ongoing costs and respond effectively to emergencies. Additionally, we aim to hold sufficient funds to act promptly and deliver a higher standard of support to meet urgent needs as they arise. The impact of the recent pandemic has posed financial challenges, resulting in a shortfall for the charity. However, despite these difficulties, we remain committed to our mission. Through dedicated efforts alongside our members and partners, we continue to work towards achieving our charitable goals. We believe it is our responsibility to foster a strong sense of community care, address pressing social needs, and provide compassionate support to those in need. Especially during these challenging times, our focus remains on creating a safe, connected, and supportive community for all.

PLANS FOR FUTURE PERIODS

Our ongoing plans include growing the Church membership and regaining the momentum lost during the COVID-19 pandemic. Many in our community are still struggling with its lasting impact on their health and well-being, and we aim to reach out to provide support. Our focus remains on expanding our evangelistic outreach to families, friends, and the wider community while further developing our food bank programme to meet the increasing needs of those facing hardship. A key long-term goal is to secure our own Church building, which will provide a stable foundation for our work. Additionally, we are committed to strengthening the organisation by empowering and training our volunteers across various departments, equipping them with the necessary skills to deliver excellent services. We continue to work closely with our umbrella organisation, Jabula New Life, which provides practical support, training, and resources to aid our growth and effectiveness.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

D. McKenzie

Trustee

02 April 2025

Independent Examiner's Report to the trustees of Birmingham Victory Unity Centre

I report on the accounts of Birmingham Victory Unity Centre for the year ended 30 September 2024 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with the Companies Act 2006, s.386 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Mr R D Patel FFA/FIPA FFTA ATT (Fellow)

Institute of Financial Accountants

R & J Accountants

12 Lilafield Court

638 Kingstanding Road

Birmingham

B44 9SL

02 April 2025

Birmingham Victory Unity Centre
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2024

	Notes	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	4	39,013	39,013	37,108
Investments	5	47	47	1
Total		39,060	39,060	37,109
Expenditure on:				
Charitable activities	6	26,919	26,919	25,823
Other	7	8,957	8,957	21,454
Total		35,876	35,876	47,277
Net gains on investments		-	-	-
Net income/(expenditure)	8	3,184	3,184	(10,168)
Net income/(expenditure) before other gains/(losses)		3,184	3,184	(10,168)
Other gains and losses:				
Net movement in funds		3,184	3,184	(10,168)
Reconciliation of funds:				
Total funds brought forward		(6,292)	(6,292)	3,876
Total funds carried forward		<u>(3,108)</u>	<u>(3,108)</u>	<u>(6,292)</u>

Birmingham Victory Unity Centre
SUMMARY INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 September 2024

	2024 £	2023 £
Income	39,013	37,108
Interest and investment income	47	1
Gross income for the year	<u>39,060</u>	<u>37,109</u>
Expenditure	35,738	47,039
Interest payable	-	54
Depreciation and charges for impairment of fixed assets	138	184
Total expenditure for the year	<u>35,876</u>	<u>47,277</u>
Net income/(expenditure) before tax for the year	3,184	(10,168)
Net income /(expenditure)for the year	<u><u>3,184</u></u>	<u><u>(10,168)</u></u>

Birmingham Victory Unity Centre

BALANCE SHEET

at 30 September 2024

Company No. 04426679	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	10	415	553
		<u>415</u>	<u>553</u>
Current assets			
Cash at bank and in hand		9,682	6,634
		<u>9,682</u>	<u>6,634</u>
Creditors: Amount falling due within one year	11	(13,205)	(13,479)
Net current liabilities		<u>(3,523)</u>	<u>(6,845)</u>
Total assets less current liabilities		<u>(3,108)</u>	<u>(6,292)</u>
Net liabilities excluding pension asset or liability		<u>(3,108)</u>	<u>(6,292)</u>
Total net liabilities		<u><u>(3,108)</u></u>	<u><u>(6,292)</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		(3,108)	(6,292)
		<u>(3,108)</u>	<u>(6,292)</u>
Reserves	12		
Total funds		<u><u>(3,108)</u></u>	<u><u>(6,292)</u></u>

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

For the year ended 30 September 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 02 April 2025

And signed on its behalf by:

D. McKenzie

Trustee

02 April 2025

Birmingham Victory Unity Centre
STATEMENT OF CASH FLOWS
for the year ended 30 September 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	3,184	(10,168)
Adjustments for:		
Depreciation of property, plant and equipment	138	184
Dividends, interest and rents from investments	(47)	(1)
Decrease in trade and other receivables	-	4,780
(Decrease)/Increase in trade and other payables	(224)	226
Net cash provided by/(used in) operating activities	<u>3,051</u>	<u>(4,979)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	47	1
Net cash from investing activities	<u>47</u>	<u>1</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	3,098	(4,978)
Cash and cash equivalents at the beginning of the year	(6,619)	(1,641)
Cash and cash equivalents at the end of the year	<u>(3,521)</u>	<u>(6,619)</u>
Components of cash and cash equivalents		
Cash and bank balances	9,682	6,634
Bank overdrafts	(13,203)	(13,253)
	<u>(3,521)</u>	<u>(6,619)</u>

for the year ended 30 September 2024

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor Vehicles 25% Reducing basis

Fixtures & Fittings 25% Reducing basis

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2023 £	2023 £	2023 £	Total funds 2023 £
Income and endowments from:				
Donations and legacies	37,108	-	-	37,108
Investments	1	-	-	1
Total	<u>37,109</u>	<u>-</u>	<u>-</u>	<u>37,109</u>
Expenditure on:				
Charitable activities	25,823	-	-	25,823
Other	21,454	-	-	21,454
Total	<u>47,277</u>	<u>-</u>	<u>-</u>	<u>47,277</u>
Net income	<u>(10,168)</u>	<u>-</u>	<u>-</u>	<u>(10,168)</u>
Net income before other gains/(losses)	(10,168)	-	-	(10,168)
Other gains and losses:				
Net movement in funds	<u>(10,168)</u>	<u>-</u>	<u>-</u>	<u>(10,168)</u>
Reconciliation of funds:				
Total funds brought forward	3,876	-	-	3,876
Total funds carried forward	<u>(6,292)</u>	<u>-</u>	<u>-</u>	<u>(6,292)</u>

4 Income from donations and legacies

	Unrestricted	Total 2024	Total 2023
	£	£	£
Tithes Gifts & Offering	28,876	28,876	26,221
Building Funds	3,592	3,592	5,260
Gift Aid	6,545	6,545	5,627
	<u>39,013</u>	<u>39,013</u>	<u>37,108</u>

5 Income from investments

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank interest received	47	47	1
	<u>47</u>	<u>47</u>	<u>1</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2024	Total 2023
	£	£	£
<i>Expenditure on charitable activities</i>			
Activities and Events	636	636	484
Charitable donations and offerings	5,958	5,958	1,675
<i>Governance costs</i>			
Ministers' Fees	17,600	17,600	20,964
Accountancy	2,725	2,725	2,700
	<u>26,919</u>	<u>26,919</u>	<u>25,823</u>

7 Other expenditure

	Unrestricted	Total 2024	Total 2023
	£	£	£
Bank loan and overdraft interest payable	-	-	54
Employee costs	-	-	1,000
Motor and travel costs	382	382	2,052
Premises costs	5,457	5,457	8,054
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	138	138	184
General administrative costs	2,980	2,980	10,110
	<u>8,957</u>	<u>8,957</u>	<u>21,454</u>
8 Net income/(expenditure) before transfers			
	2024		2023
This is stated after charging:	£		£
Depreciation of owned fixed assets	138		184
9 Staff costs			
No employee received emoluments in excess of £60,000.			

10 Tangible fixed assets

	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
At 1 October 2023	3,513	15,408	18,921
At 30 September 2024	<u>3,513</u>	<u>15,408</u>	<u>18,921</u>
Depreciation and impairment			
At 1 October 2023	3,513	14,855	18,368
Depreciation charge for the year	-	138	138
At 30 September 2024	<u>3,513</u>	<u>14,993</u>	<u>18,506</u>
Net book values			
At 30 September 2024	<u>-</u>	<u>415</u>	<u>415</u>
At 30 September 2023	<u>-</u>	<u>553</u>	<u>553</u>

Birmingham Victory Unity Centre
NOTES TO THE ACCOUNTS

11 Creditors:
amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	13,203	13,253
Accruals and deferred income	2	226
	<u>13,205</u>	<u>13,479</u>

12 Movement in funds

	At 1 October 2023	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2024 £
Restricted funds:				
Unrestricted funds:				
General funds	(6,292)	39,060	(35,876)	(3,108)
Revaluation Reserves:				
Total funds	<u>(6,292)</u>	<u>39,060</u>	<u>(35,876)</u>	<u>(3,108)</u>

13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Fixed assets	415	415
Net current assets	(3,523)	(3,523)
	<u>(3,108)</u>	<u>(3,108)</u>

14 Related party disclosures
Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Birmingham Victory Unity Centre
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 September 2024

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:			
Donations and legacies			
Tithes Gifts & Offering	28,876	28,876	26,221
Building Funds	3,592	3,592	5,260
Gift Aid	6,545	6,545	5,627
	<u>39,013</u>	<u>39,013</u>	<u>37,108</u>
Investments			
Bank interest received	47	47	1
	<u>47</u>	<u>47</u>	<u>1</u>
Total income and endowments	39,060	39,060	37,109
Expenditure on:			
Charitable activities			
Activities and Events	636	636	484
Charitable donations and offerings	5,958	5,958	1,675
	<u>6,594</u>	<u>6,594</u>	<u>2,159</u>
Governance costs			
Ministers' Fees	17,600	17,600	20,964
Accountancy	2,725	2,725	2,700
	<u>20,325</u>	<u>20,325</u>	<u>23,664</u>
Total of expenditure on charitable activities	26,919	26,919	25,823
Other expenditure			
Bank loan and overdraft interest payable	-	-	54
	<u>-</u>	<u>-</u>	<u>54</u>
Staff training	-	-	1,000
	<u>-</u>	<u>-</u>	<u>1,000</u>
Motor and travel costs			
Travel and subsistence	382	382	2,052
	<u>382</u>	<u>382</u>	<u>2,052</u>
Premises costs			
Rent	5,037	5,037	6,708
Rates	-	-	1,346
Premises insurances	260	260	-
Premises repairs and maintenance	160	160	-
	<u>5,457</u>	<u>5,457</u>	<u>8,054</u>

Birmingham Victory Unity Centre
 DETAILED STATEMENT OF FINANCIAL ACTIVITIES

General administrative costs, including depreciation and amortisation			
Depreciation of Motor Vehicles	-	-	-
Depreciation of Fixtures & Fittings	138	138	184
Bank charges	45	45	2,440
General insurances	-	-	72
Information and publications	-	-	576
Software, IT support and related costs	200	200	560
Stationery and printing	513	513	-
Subscriptions	500	500	1,240
Sundry expenses	393	393	2,334
Telephone, fax and broadband	1,329	1,329	2,888
	<u>3,118</u>	<u>3,118</u>	<u>10,294</u>
Total of expenditure of other costs	<u>8,957</u>	<u>8,957</u>	<u>21,454</u>
Total expenditure	35,876	35,876	47,277
Net gains on investments	-	-	-
	<u>3,184</u>	<u>3,184</u>	<u>(10,168)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	<u>3,184</u>	<u>3,184</u>	<u>(10,168)</u>
Other Gains	-	-	-
Net movement in funds	<u><u>3,184</u></u>	<u><u>3,184</u></u>	<u><u>(10,168)</u></u>

BIRMINGHAM VICTORY UNITY CENTRE

England & Wales - Charity number 1094336

Accounts

Birmingham Victory Unity Centre

Charity No. 1094336

Company No. 04426679

Trustees' Report and Unaudited Accounts

30 September 2023

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The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04426679

Charity No. 1094336

Registered Office

Ebenezer Mission Hall
Cook Street
Nechells
Birmingham
B7 5LP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law. The following Directors and Trustees served during the year:

J.K. Haughton
D. McKenzie
V. Taylor

Accountants

R & J Accountants
12 Lilafield Court
638 Kingstanding Road
Birmingham
B44 9SL

OBJECTIVES AND ACTIVITIES

OBJECTIVES AND AIMS

The advancement of the Christian Faith in accordance with the doctrines set out in the schedule and the worship of god in Birmingham and elsewhere by any means whatsoever including but not by limitation the preaching and proclamation of the Christian Gospel and the teaching of Christian doctrine and principles and the pastoral care of Christian people and the printing and distribution of the bible and Christian literature

SIGNIFICANT ACTIVITIES

ACHIEVEMENTS AND PERFORMANCE

This year has been a year of planning and reorganising our future goals, we have not been continue carried out any special events, such as conferences, Training, Worship seminars, prayer vigil and however we have had some fellowship meals members and families within out church community as a way of building unity and relationships. We are now back to having our live Sunday services , having secured a suitable venue in which we can meet.

FINANCIAL REVIEW

PRINCIPAL FUNDING SOURCES

The financial year 2022-23, We continue to be optimistic and creative with much of our activities. The faithfulness of our members and partners has been exceptional throughout this pandemic.

Their sacrificial giving and commitment to the organisation and has sustained us through this very challenging times. We are grateful to God for their financial support and love for the organisation and its vision so see our community and its members, getting the help and support it needs.

We are now to look at new ways how we can generate added sustainable income and support through fund raising activities, events, and marketing material.

So that individuals and members can receive help from our organisations services that we aim to provide, by helping those who, feel disenfranchised, marginalised, labelled, and disadvantaged within our community because they have been affected by the Covid-19 pandemic.

RESERVES POLICY

Our aim is to continue to build up reserves to keep a contingency fund in the bank to cover the ongoing costs and emergencies of the charity. We would also like to hold some funds so that we can act on a prompt basis to a higher level of excellence and reach any given need effectively.

This is not possible due pandemic; however, we continue to work towards this with our members and partners. We believe our responsibility is to promote a high level of community care and address the social needs of humanity and lovingly support and serve our local community especially in and during these difficult times, so we can live in a safe and cohort community.

PLANS FOR FUTURE PERIODS

Our aim is still the same that is to continue to work with are partners and help, to strengthen our relationship with the community and local agencies that are addressing the social and economic needs of our local community, despite it been one of the most challenging years. The Future plans are to grow the Church membership by reaching out to the local community. We have seen an increase in evangelistic outreach to families, friends, and the local community, our food bank program is been very instrumental in support local families in the Nechells area our Birmingham.

And to buy our own church building. In addition to this grow the organisation, by empowering and training our volunteers who serve in various Departments with the skill need to supply an excellent service. We receive help from our partnership and within our umbral organisation, Jabula New life, which supplies practical support, Mentorship and facilitates ministerial training and resources that will assist in our organisation's growth.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

D. McKenzie

Trustee

08 June 2024

Birmingham Victory Unity Centre
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Birmingham Victory Unity Centre

I report on the accounts of Birmingham Victory Unity Centre for the year ended 30 September 2023 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

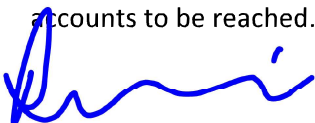
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with the Companies Act 2006, s.386 and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,

have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr R D Patel FFA/FIPA FFTA ATT
Institute of Financial Accountants
R & J Accountants
12 Lilafield Court
638 Kingstanding Road
Birmingham
B44 9SL
08 June 2024

Birmingham Victory Unity Centre
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2023

	Notes	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	4	37,108	37,108	44,652
Investments	5	1	1	-
Total		37,109	37,109	44,652
Expenditure on:				
Charitable activities	6	25,823	25,823	30,382
Other	7	21,454	21,454	22,705
Total		47,277	47,277	53,087
Net gains on investments		-	-	-
Net expenditure	8	(10,168)	(10,168)	(8,435)
Net expenditure before other gains/(losses)		(10,168)	(10,168)	(8,435)
Other gains and losses:				
Net movement in funds		(10,168)	(10,168)	(8,435)
Reconciliation of funds:				
Total funds brought forward		3,876	3,876	12,311
Total funds carried forward		(6,292)	(6,292)	3,876

Birmingham Victory Unity Centre
SUMMARY INCOME AND EXPENDITURE ACCOUNT
for the year ended 30 September 2023

	2023	2022
	£	£
Income	37,108	44,652
Interest and investment income	1	-
Gross income for the year	<u>37,109</u>	<u>44,652</u>
Expenditure	47,039	52,796
Interest payable	54	45
Depreciation and charges for impairment of fixed assets	184	246
Total expenditure for the year	<u>47,277</u>	<u>53,087</u>
Net expenditure before tax for the year	(10,168)	(8,435)
Net expenditure for the year	<u><u>(10,168)</u></u>	<u><u>(8,435)</u></u>

Birmingham Victory Unity Centre**BALANCE SHEET**

at 30 September 2023

Company No.	04426679	Notes	2023	2022
			£	£
Fixed assets				
Tangible assets		10	553	737
			<u>553</u>	<u>737</u>
Current assets				
Debtors		11	-	4,780
Cash at bank and in hand			6,634	8,463
			<u>6,634</u>	<u>13,243</u>
Creditors: Amount falling due within one year		12	(13,479)	(10,104)
			<u>(6,845)</u>	<u>3,139</u>
Net current (liabilities)/assets			(6,845)	3,139
Total assets less current liabilities			<u>(6,292)</u>	<u>3,876</u>
Net (liabilities)/assets excluding pension asset or liability			<u>(6,292)</u>	<u>3,876</u>
Total net (liabilities)/assets			<u><u>(6,292)</u></u>	<u><u>3,876</u></u>
The funds of the charity				
Restricted funds		13		
Unrestricted funds		13		
General funds			(6,292)	3,876
			<u>(6,292)</u>	<u>3,876</u>
Reserves		13		
Total funds			<u><u>(6,292)</u></u>	<u><u>3,876</u></u>

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

For the year ended 30 September 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 08 June 2024

And signed on its behalf by:

D. McKenzie
Trustee
08 June 2024

Birmingham Victory Unity Centre**STATEMENT OF CASH FLOWS**

for the year ended 30 September 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net expenditure per Statement of Financial Activities	(10,168)	(8,435)
Adjustments for:		
Depreciation of property, plant and equipment	184	246
Dividends, interest and rents from investments	(1)	-
Decrease in trade and other receivables	4,780	-
Increase in trade and other payables	226	-
Net cash used in operating activities	<u>(4,979)</u>	<u>(8,189)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	1	-
Net cash from investing activities	<u>1</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net decrease in cash and cash equivalents	(4,978)	(8,189)
Cash and cash equivalents at the beginning of the year	(1,641)	6,548
Cash and cash equivalents at the end of the year	<u>(6,619)</u>	<u>(1,641)</u>
Components of cash and cash equivalents		
Cash and bank balances	6,634	8,463
Bank overdrafts	(13,253)	(10,104)
	<u>(6,619)</u>	<u>(1,641)</u>

for the year ended 30 September 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor Vehicles	25% Reducing basis
Fixtures & Fittings	25% Reducing basis

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation. Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

NOTES TO THE ACCOUNTS

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022 £	2022 £	2022 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies	44,652	-	-	44,652
Total	<u>44,652</u>	<u>-</u>	<u>-</u>	<u>44,652</u>
Expenditure on:				
Charitable activities	30,382	-	-	30,382
Other	22,705	-	-	22,705
Total	<u>53,087</u>	<u>-</u>	<u>-</u>	<u>53,087</u>
Net income	<u>(8,435)</u>	<u>-</u>	<u>-</u>	<u>(8,435)</u>
Net income before other gains/(losses)	<u>(8,435)</u>	<u>-</u>	<u>-</u>	<u>(8,435)</u>
Other gains and losses:				
Net movement in funds	<u>(8,435)</u>	<u>-</u>	<u>-</u>	<u>(8,435)</u>
Reconciliation of funds:				
Total funds brought forward	12,311	-	-	12,311
Total funds carried forward	<u><u>3,876</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>3,876</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2023 £	Total 2022 £
Tithes Gifts & Offering	26,221	26,221	29,489
Building Funds	5,260	5,260	3,672
Gift Aid	5,627	5,627	11,491
	<u><u>37,108</u></u>	<u><u>37,108</u></u>	<u><u>44,652</u></u>

5 Income from investments

Unrestricted	Total 2023	Total 2022
£	£	£
1	1	-
<u>1</u>	<u>1</u>	<u>-</u>

6 Expenditure on charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
<i>Expenditure on charitable activities</i>			
Activities and Events	484	484	343
Charitable donations and offerings	1,675	1,675	700
<i>Governance costs</i>			
Ministers' Fees	20,964	20,964	26,639
Accountancy	2,700	2,700	2,700
	<u>25,823</u>	<u>25,823</u>	<u>30,382</u>

7 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Bank loan and overdraft interest payable	54	54	45
Employee costs	1,000	1,000	4,023
Motor and travel costs	2,052	2,052	5,018
Premises costs	8,054	8,054	6,336
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	184	184	246
General administrative costs	10,110	10,110	7,037
	<u>21,454</u>	<u>21,454</u>	<u>22,705</u>

8 Net expenditure before transfers

	2023	2022
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	184	246

9 Staff costs

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

Birmingham Victory Unity Centre
NOTES TO THE ACCOUNTS

10 Tangible fixed assets

	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
At 1 October 2022	3,513	15,408	18,921
At 30 September 2023	<u>3,513</u>	<u>15,408</u>	<u>18,921</u>
Depreciation and impairment			
At 1 October 2022	3,513	14,671	18,184
Depreciation charge for the year	-	184	184
At 30 September 2023	<u>3,513</u>	<u>14,855</u>	<u>18,368</u>
Net book values			
At 30 September 2023	<u>-</u>	<u>553</u>	<u>553</u>
At 30 September 2022	<u>-</u>	<u>737</u>	<u>737</u>

11 Debtors

	2023	2022
	£	£
Other debtors	-	4,780
	<u>-</u>	<u>4,780</u>

12 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	13,253	10,104
Accruals and deferred income	226	-
	<u>13,479</u>	<u>10,104</u>

13 Movement in funds

	At 1 October 2022	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2023
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	3,876	37,109	(47,277)	(6,292)
Revaluation Reserves:				
Total funds	<u>3,876</u>	<u>37,109</u>	<u>(47,277)</u>	<u>(6,292)</u>

NOTES TO THE ACCOUNTS

14 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	553	553
Net current assets	(6,845)	(6,845)
	<u>(6,292)</u>	<u>(6,292)</u>

15 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Birmingham Victory Unity Centre
DETAILED STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 30 September 2023

	Unrestricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:			
Donations and legacies			
Tithes Gifts & Offering	26,221	26,221	29,489
Building Funds	5,260	5,260	3,672
Gift Aid	5,627	5,627	11,491
	<u>37,108</u>	<u>37,108</u>	<u>44,652</u>
Investments			
	1	1	-
	<u>1</u>	<u>1</u>	<u>-</u>
Total income and endowments	37,109	37,109	44,652
Expenditure on:			
Charitable activities			
Activities and Events	484	484	343
Charitable donations and offerings	1,675	1,675	700
	<u>2,159</u>	<u>2,159</u>	<u>1,043</u>
Governance costs			
Ministers' Fees	20,964	20,964	26,639
Accountancy	2,700	2,700	2,700
	<u>23,664</u>	<u>23,664</u>	<u>29,339</u>
Total of expenditure on charitable activities	25,823	25,823	30,382
Other expenditure			
Bank loan and overdraft interest payable	54	54	45
	<u>54</u>	<u>54</u>	<u>45</u>
Employee costs			
Staff training	1,000	1,000	4,023
	<u>1,000</u>	<u>1,000</u>	<u>4,023</u>
Motor and travel costs			
Travel and subsistence	2,052	2,052	5,018
	<u>2,052</u>	<u>2,052</u>	<u>5,018</u>
Premises costs			
Rent	6,708	6,708	3,918
Rates	1,346	1,346	1,509
Light, heat and power	-	-	(636)
Premises insurances	-	-	1,395
Premises repairs and maintenance	-	-	150
	<u>8,054</u>	<u>8,054</u>	<u>6,336</u>

Birmingham Victory Unity Centre**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

General administrative costs,
including depreciation and
amortisation

Depreciation of Motor Vehicles	-	-	-
Depreciation of Fixtures & Fittings	184	184	246
Bank charges	2,440	2,440	1,292
General insurances	72	72	201
Information and publications	576	576	16
Software, IT support and related costs	560	560	213
Stationery and printing	-	-	2
Subscriptions	1,240	1,240	1,320
Sundry expenses	2,334	2,334	1,097
Telephone, fax and broadband	2,888	2,888	2,896
	<u>10,294</u>	<u>10,294</u>	<u>7,283</u>
Total of expenditure of other costs	<u>21,454</u>	<u>21,454</u>	<u>22,705</u>
Total expenditure	<u>47,277</u>	<u>47,277</u>	<u>53,087</u>
Net gains on investments	-	-	-
	<u>(10,168)</u>	<u>(10,168)</u>	<u>(8,435)</u>
Net expenditure	<u>(10,168)</u>	<u>(10,168)</u>	<u>(8,435)</u>
Net expenditure before other gains/(losses)	<u>(10,168)</u>	<u>(10,168)</u>	<u>(8,435)</u>
Other Gains	-	-	-
Net movement in funds	<u>(10,168)</u>	<u>(10,168)</u>	<u>(8,435)</u>

BIRMINGHAM VICTORY UNITY CENTRE

England & Wales - Charity number 1094336

Accounts

Birmingham Victory Unity Centre

Charity No. 1094336

Company No. 04426679

Trustees' Report and Unaudited Accounts

30 September 2022

	Pages
Trustees' Annual Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Summary Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 to 14

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04426679

Charity No. 1094336

Registered Office

Ebenezer Mission Hall

Cook Street

Nechells

Birmingham

B7 5LP

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.

The following Directors and Trustees served during the year:

J.K. Haughton

D. McKenzie

V. Taylor

Accountants

R & J Accountants

12 Lilafield Court

638 Kingstanding Road

Birmingham

B44 9SL

OBJECTIVES AND ACTIVITIES

OBJECTIVES AND AIMS

The advancement of the Christian Faith in accordance with the doctrines set out in the schedule and the worship of god in Birmingham and elsewhere by any means whatsoever including but not by limitation the preaching and proclamation of the Christian Gospel and the teaching of Christian doctrine and principles and the pastoral care of Christian people and the printing and distribution of the bible and Christian literature

SIGNIFICANT ACTIVITIES

ACHIEVEMENTS AND PERFORMANCE

This year has been a challenge due to covid-19, We were not able to continue to provide special events, as conferences, Training, Worship seminars, prayer vigil and fellowship meals with friends and families.

However, we continue with our regular services on line via zoom.

FINANCIAL REVIEW

PRINCIPAL FUNDING SOURCES

The financial year 2019-20, We continue to be optimistic and creative with much of our activities. The faithfulness of our members and partners has been exceptional throughout this pandemic.

Their sacrificial giving and commitment to the organisation and has sustained us through this very challenging times. We are grateful to God for their financial support and love for the organisation and its vision so see our community and its members, getting the help and support it needs.

We are now to look at new ways how we can generate added sustainable income and support through fund raising activities, events, and marketing material.

So that individuals and members can receive help from our organisations services that we aim to provide, by helping those who, feel disenfranchised, marginalised, labelled, and disadvantaged within our community because they have been affected by the Covid-19 pandemic.

RESERVES POLICY

Our aim is to continue to build up reserves to keep a contingency fund in the bank to cover the ongoing costs and emergencies of the charity. We would also like to hold some funds so that we can act on a prompt basis to a higher level of excellence and reach any given need effectively.

This is not possible due pandemic; however, we continue to work towards this with our members and partners. We believe our responsibility is to promote a high level of community care and address the social needs of humanity and lovingly support and serve our local community especially in and during these difficult times, so we can live in a safe and cohort community.

PLANS FOR FUTURE PERIODS

Our aim is still the same that is to continue to work with are partners and help, to strengthen our relationship with the community and local agencies that are addressing the social and economic needs of our local community, despite it being one of the most challenging years. The Future plans are to grow the Church membership by reaching out to the local community. Our aim is still the same to increase our evangelistic outreach to families, friends, and the local community, to widen our food bank programme even further due to the current need.

And to buy our own church building. In addition to this grow the organisation, by empowering and training the volunteers with the various Departments with the skill need to supply an excellent service. We have received help from the partnership and relationship within our umbral organisation during this pandemic. Jabula New life, which supplies practical support and facilitates training and resources to help the organisations grow.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

D. McKenzie

Trustee

27 April 2023

Birmingham Victory Unity Centre
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Birmingham Victory Unity Centre

I report on the accounts of Birmingham Victory Unity Centre for the year ended 30 September 2022 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with the Companies Act 2006, s.386 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,

have not been met: or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr R D Patel FFA/FIPA FFTA FAIA ATT
Association of International Accountants
R & J Accountants
12 Lilafield Court
638 Kingstanding Road
Birmingham
B44 9SL
27 April 2023

Birmingham Victory Unity Centre
 STATEMENT OF FINANCIAL ACTIVITIES
 for the year ended 30 September 2022

	Notes	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	4	44,652	44,652	49,151
Total		44,652	44,652	49,151
Expenditure on:				
Charitable activities	5	30,382	30,382	32,479
Other	6	22,705	22,705	12,722
Total		53,087	53,087	45,201
Net gains on investments		-	-	-
Net (expenditure)/income	7	(8,435)	(8,435)	3,950
Net (expenditure)/income before other gains/(losses)		(8,435)	(8,435)	3,950
Other gains and losses:				
Net movement in funds		(8,435)	(8,435)	3,950
Reconciliation of funds:				
Total funds brought forward		12,311	12,311	8,361
Total funds carried forward		3,876	3,876	12,311

Birmingham Victory Unity Centre
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 30 September 2022

	2022 £	2021 £
Income	44,652	49,150
Gross income for the year	<u>44,652</u>	<u>49,150</u>
Expenditure	52,796	44,872
Interest payable	45	1
Depreciation and charges for impairment of fixed assets	246	328
Total expenditure for the year	<u>53,087</u>	<u>45,201</u>
Net (expenditure)/income before tax for the year	(8,435)	3,949
Net (expenditure)/income for the year	<u>(8,435)</u>	<u>3,949</u>

Birmingham Victory Unity Centre

BALANCE SHEET

at 30 September 2022

Company No. 04426679	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	9	<u>737</u>	<u>983</u>
		737	983
Current assets			
Debtors	10	4,780	4,780
Cash at bank and in hand		8,463	12,517
		<u>13,243</u>	<u>17,297</u>
Creditors: Amount falling due within one year	11	(10,104)	(5,969)
Net current assets		<u>3,139</u>	<u>11,328</u>
Total assets less current liabilities		<u>3,876</u>	<u>12,311</u>
Net assets excluding pension asset or liability		<u>3,876</u>	<u>12,311</u>
Total net assets		<u><u>3,876</u></u>	<u><u>12,311</u></u>
The funds of the charity			
Restricted funds	12		
Unrestricted funds	12		
General funds		3,876	12,311
		<u>3,876</u>	<u>12,311</u>
Reserves	12		
Total funds		<u><u>3,876</u></u>	<u><u>12,311</u></u>

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

For the year ended 30 September 2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 27 April 2023

And signed on its behalf by:

D. McKenzie

Trustee

27 April 2023

for the year ended 30 September 2022

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.

Designated funds These are unrestricted funds earmarked by the trustees for particular purposes.

Revaluation funds These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.

Restricted funds These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.

Income with related expenditure Where income has related expenditure the income and related expenditure is reported gross in the SoFA.

Donations and legacies Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.

Tax reclaims on donations and gifts Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.

Donated services and facilities These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.

Volunteer help The value of any volunteer help received is not included in the accounts.

Investment income This is included in the accounts when receivable.

Gains/(losses) on revaluation of fixed assets This includes any gain or loss resulting from revaluing investments to market value at the end of the year.

Gains/(losses) on investment assets This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Expenditure on raising funds These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.

Expenditure on charitable activities These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.

Grants payable All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.

Governance costs These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.

Other expenditure These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor Vehicles 25% Reducing basis

Fixtures & Fittings 25% Reducing basis

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSSSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2021 £	2021 £	2021 £	Total funds 2021 £
Income and endowments from:				
Donations and legacies	49,150	-	-	49,150
Total	<u>49,150</u>	<u>-</u>	<u>-</u>	<u>49,150</u>
Expenditure on:				
Charitable activities	32,479	-	-	32,479
Other	12,722	-	-	12,722
Total	<u>45,201</u>	<u>-</u>	<u>-</u>	<u>45,201</u>
Net income	<u>3,949</u>	<u>-</u>	<u>-</u>	<u>3,949</u>
Net income before other gains/(losses)	3,949	-	-	3,949
Other gains and losses:				
Net movement in funds	<u>3,949</u>	<u>-</u>	<u>-</u>	<u>3,949</u>
Reconciliation of funds:				
Total funds brought forward	8,361	-	-	8,361
Total funds carried forward	<u><u>12,310</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>12,310</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2022 £	Total 2021 £
Tithes Gifts & Offering	29,489	29,489	32,723
Building Funds	3,672	3,672	6,863
Gift Aid	11,491	11,491	9,565
	<u><u>44,652</u></u>	<u><u>44,652</u></u>	<u><u>49,151</u></u>

5 Expenditure on charitable activities

	Unrestricted	Total 2022	Total 2021
	£	£	£
<i>Expenditure on charitable activities</i>			
Activities and Events	343	343	319
Charitable donations and offerings	700	700	8,250
<i>Governance costs</i>			
Ministers' Fees	26,639	26,639	21,010
Accountancy	2,700	2,700	2,700
Clerical fees	-	-	200
	<u>30,382</u>	<u>30,382</u>	<u>32,479</u>

6 Other expenditure

	Unrestricted	Total 2022	Total 2021
	£	£	£
Bank loan and overdraft interest payable	45	45	1
Employee costs	4,023	4,023	-
Motor and travel costs	5,018	5,018	991
Premises costs	6,336	6,336	3,603
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	246	246	328
General administrative costs	7,037	7,037	7,799
	<u>22,705</u>	<u>22,705</u>	<u>12,722</u>

7 Net (expenditure)/income before transfers

	2022	2021
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	246	328

8 Staff costs

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

9 Tangible fixed assets

	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
At 1 October 2021	3,513	15,408	18,921
At 30 September 2022	<u>3,513</u>	<u>15,408</u>	<u>18,921</u>
Depreciation and impairment			
At 1 October 2021	3,513	14,425	17,938
Depreciation charge for the year	-	246	246
At 30 September 2022	<u>3,513</u>	<u>14,671</u>	<u>18,184</u>
Net book values			
At 30 September 2022	<u>-</u>	<u>737</u>	<u>737</u>
At 30 September 2021	<u>-</u>	<u>983</u>	<u>983</u>

10 Debtors

	2022	2021
	£	£
Other debtors	4,780	4,780
	<u>4,780</u>	<u>4,780</u>

11 Creditors:

amounts falling due within one year

	2022	2021
	£	£
Bank loans and overdrafts	10,104	5,969
	<u>10,104</u>	<u>5,969</u>

12 Movement in funds

	At 1 October 2021	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2022
	£	£	£	£
Restricted funds:				
Unrestricted funds:				
General funds	12,311	44,652	(53,087)	3,876
Revaluation Reserves:				
Total funds	<u>12,311</u>	<u>44,652</u>	<u>(53,087)</u>	<u>3,876</u>

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	737	737
Net current assets	3,139	3,139
	<u>3,876</u>	<u>3,876</u>

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

BIRMINGHAM VICTORY UNITY CENTRE

England & Wales - Charity number 1094336

Accounts

Birmingham Victory Unity Centre

Charity No. 1094336

Company No. 04426679

Trustees' Report and Unaudited Accounts

30 September 2021

Birmingham Victory Unity Centre
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Birmingham Victory Unity Centre
TRUSTEES ANNUAL REPORT

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. 04426679

Charity No. 1094336

Registered Office

BIRMINGHAM VICTORY UNITY CTR
James Memorial Homes Stuart
Birmingham
West Midlands
B7 5NW

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

J.K. Haughton
D. McKenzie
V. Taylor

Accountants

R & J Accountants
12 Lilafield Court
638 Kingstanding Road
Birmingham
B44 9SL

OBJECTIVES AND ACTIVITIES

OBJECTIVES AND AIMS

The advancement of the Christian Faith in accordance with the doctrines set out in the schedule and the worship of god in Birmingham and elsewhere by any means whatsoever including but not by limitation the preaching and proclamation of the Christian Gospel and the teaching of Christian doctrine and principles and the pastoral care of Christian people and the printing and distribution of the bible and Christian literature

SIGNIFICANT ACTIVITIES

ACHIEVEMENTS AND PERFORMANCE

This year has been a challenge due to covid-19, We were not able to continue to provide special events, as conferences, Training, Worship seminars, prayer vigil and fellowship meals with friends and families. However, we continue with our regular services on line via zoom.

FINANCIAL REVIEW

PRINCIPAL FUNDING SOURCES

The financial year 2020-21, We continue to be optimistic and creative with much of our activities. The faithfulness of our members and partners has been exceptional throughout this pandemic.

Their sacrificial giving and commitment to the organisation and has sustained us through this very challenging times. We are grateful to God for their financial support and love for the organisation and its vision so see our community and its members, getting the help and support it needs.

We are now to look at new ways how we can generate added sustainable income and support through fund raising activities, events, and marketing material.

So that individuals and members can receive help from our organisations services that we aim to provide, by helping those who, feel disenfranchised, marginalised, labelled, and disadvantaged within our community because they have been affected by the Covid-19 pandemic.

RESERVES POLICY

Our aim is to continue to build up reserves to keep a contingency fund in the bank to cover the ongoing costs and emergencies of the charity. We would also like to hold some funds so that we can act on a prompt basis to a higher level of excellence and reach any given need effectively.

This is not possible due pandemic; however, we continue to work towards this with our members and partners. We believe our responsibility is to promote a high level of community care and address the social needs of humanity and lovingly support and serve our local community especially in and during these difficult times, so we can live in a safe and cohort community.

PLANS FOR FUTURE PERIODS

Our aim is still the same that is to continue to work with are partners and help, to strengthen our relationship with the community and local agencies that are addressing the social and economic needs of our local community, despite it being one of the most challenging years. The Future plans are to grow the Church membership by reaching out to the local community. Our aim is still the same to increase our evangelistic outreach to families, friends, and the local community, to widen our food bank programme even further due to the current need.

And to buy our own church building. In addition to this grow the organisation, by empowering and training the volunteers with the various Departments with the skill need to supply an excellent service. We have received help from the partnership and relationship within our umbral organisation during this pandemic. Jabula New life, which supplies practical support and facilitates training and resources to help the organisations grow.

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

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

D. McKenzie

Trustee

19 January 2022

Birmingham Victory Unity Centre
INDEPENDENT EXAMINERS REPORT

Independent Examiner's Report to the trustees of Birmingham Victory Unity Centre

I report on the accounts of Birmingham Victory Unity Centre for the year ended 30 September 2021 which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet, the Statement of Cash Flows and the related notes.

Respective responsibilities of trustees and examiner

The trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under the Charities Act 2011, s.144(2) (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under s.145 of the 2011 Act;
- to follow procedures laid down in the general Directions given by the Charity Commission under s.145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair" view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with the Companies Act 2006, s.386 and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice: Accounting and Reporting by Charities,have not been met: or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Mr R D Patel FFA/FIPA FFTA FAIA ATT
Association of International Accountants
R & J Accountants
12 Lilafield Court
638 Kingstanding Road
Birmingham
B44 9SL
19 January 2022

Birmingham Victory Unity Centre
STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2021

		Unrestricted		
		funds	Total funds	Total funds
		2021	2021	2020
	Notes	£	£	£
Income and endowments from:				
Donations and legacies	4	49,150	49,150	41,845
Total		<u>49,150</u>	<u>49,150</u>	<u>41,845</u>
Expenditure on:				
Charitable activities	5	32,479	32,479	36,532
Other	6	12,722	12,722	16,428
Total		<u>45,201</u>	<u>45,201</u>	<u>52,960</u>
Net gains on investments		-	-	-
Net income/(expenditure)	7	<u>3,949</u>	<u>3,949</u>	<u>(11,115)</u>
Net income/(expenditure) before other gains/(losses)		3,949	3,949	(11,115)
Other gains and losses:				
Net movement in funds		<u>3,949</u>	<u>3,949</u>	<u>(11,115)</u>
Reconciliation of funds:				
Total funds brought forward		8,361	8,361	19,477
Total funds carried forward		<u><u>12,310</u></u>	<u><u>12,310</u></u>	<u><u>8,362</u></u>

Birmingham Victory Unity Centre
SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the year ended 30 September 2021

	2021	2020
	£	£
Income	49,150	41,845
Gross income for the year	<u>49,150</u>	<u>41,845</u>
Expenditure	44,872	52,452
Interest payable	1	-
Depreciation and charges for impairment of fixed assets	328	508
Total expenditure for the year	<u>45,201</u>	<u>52,960</u>
Net income/(expenditure) before tax for the year	3,949	(11,115)
Net income /(expenditure)for the year	<u><u>3,949</u></u>	<u><u>(11,115)</u></u>

Birmingham Victory Unity Centre**BALANCE SHEET**

at 30 September 2021

Company No.	04426679	Notes	2021	2020
			£	£
Fixed assets				
	Tangible assets	9	983	1,310
			<u>983</u>	<u>1,310</u>
Current assets				
	Debtors	10	4,780	10,580
	Cash at bank and in hand		12,516	5,311
			<u>17,296</u>	<u>15,891</u>
	Creditors: Amount falling due within one year	11	(5,969)	(8,840)
			<u>11,327</u>	<u>7,051</u>
	Net current assets		11,327	7,051
	Total assets less current liabilities		<u>12,310</u>	<u>8,361</u>
	Net assets excluding pension asset or liability		12,310	8,361
	Total net assets		<u><u>12,310</u></u>	<u><u>8,361</u></u>
The funds of the charity				
	Restricted funds	12		
	Unrestricted funds	12		
	General funds		12,310	8,361
			<u>12,310</u>	<u>8,361</u>
	Reserves	12		
	Total funds		<u><u>12,310</u></u>	<u><u>8,361</u></u>

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

For the year ended 30 September 2021 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 19 January 2022

And signed on its behalf by:

D. McKenzie

Trustee

19 January 2022

Birmingham Victory Unity Centre
STATEMENT OF CASH FLOWS
for the year ended 30 September 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure) per Statement of Financial Activities	3,949	(11,115)
Adjustments for:		
Depreciation of property, plant and equipment	328	508
Decrease in trade and other receivables	5,800	8,000
Increase/(Decrease) in trade and other payables	1	(1)
Net cash provided by/(used in) operating activities	<u>10,078</u>	<u>(2,608)</u>
Net cash from investing activities	<u>-</u>	<u>-</u>
Net cash from financing activities	<u>-</u>	<u>-</u>
Net increase/(decrease) in cash and cash equivalents	10,078	(2,608)
Cash and cash equivalents at the beginning of the year	(3,530)	(922)
Cash and cash equivalents at the end of the year	<u>6,548</u>	<u>(3,530)</u>
Components of cash and cash equivalents		
Cash and bank balances	12,516	5,311
Bank overdrafts	(5,969)	(8,841)
	<u>6,547</u>	<u>(3,530)</u>

for the year ended 30 September 2021

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) - Charities SORP (FRS 102) (effective 1 January 2015) - the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

NOTES TO THE ACCOUNTS

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Tangible fixed assets and depreciation

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life:

Motor Vehicles	25% Reducing basis
Fixtures & Fittings	25% Reducing basis

Freehold investment property

Investment properties are revalued annually and any surplus or deficit is dealt with through the Statement of Financial Activities. No depreciation is provided in respect of investment properties.

This treatment conflicts with the requirements of the Companies Act 2006 that all properties should be depreciated. The directors consider that, because these properties are not held for consumption, but for their investment potential it is necessary to adopt the requirements of the FRSE in order to give a true and fair view.

Intangible fixed assets and amortisation

Intangible fixed assets (including purchased goodwill, patents and trademarks) are carried at cost less accumulated amortisation and impairment losses.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.

Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.

All exchange differences are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.

Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.

Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.

Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.

Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.

In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

NOTES TO THE ACCOUNTS

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

2 Company status

The company is a private company limited by guarantee and consequently does not have share capital.

3 Statement of Financial Activities - prior year

	Unrestricted funds 2020 £	2020 £	2020 £	Total funds 2020 £
Income and endowments from:				
Donations and legacies	41,845	-	-	41,845
Total	<u>41,845</u>	<u>-</u>	<u>-</u>	<u>41,845</u>
Expenditure on:				
Charitable activities	36,532	-	-	36,532
Other	16,428	-	-	16,428
Total	<u>52,960</u>	<u>-</u>	<u>-</u>	<u>52,960</u>
Net income	<u>(11,115)</u>	<u>-</u>	<u>-</u>	<u>(11,115)</u>
Net income before other gains/(losses)	<u>(11,115)</u>	<u>-</u>	<u>-</u>	<u>(11,115)</u>
Other gains and losses:				
Net movement in funds	<u>(11,115)</u>	<u>-</u>	<u>-</u>	<u>(11,115)</u>
Reconciliation of funds:				
Total funds brought forward	19,477	-	-	19,477
Total funds carried forward	<u><u>8,362</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>8,362</u></u>

4 Income from donations and legacies

	Unrestricted £	Total 2021 £	Total 2020 £
Tithes Gifts & Offering	32,722	32,722	35,001
Building Funds	6,863	6,863	1,500
Gift Aid	9,565	9,565	5,344
	<u>49,150</u>	<u>49,150</u>	<u>41,845</u>

5 Expenditure on charitable activities

	Unrestricted	Total	Total
		2021	2020
	£	£	£
<i>Expenditure on charitable activities</i>			
Activities and Events	319	319	723
Charitable donations and offerings	8,250	8,250	14,079
<i>Governance costs</i>			
Ministers' Fees	21,010	21,010	19,430
Accountancy	2,700	2,700	2,300
Clerical fees	200	200	-
	<u>32,479</u>	<u>32,479</u>	<u>36,532</u>

6 Other expenditure

	Unrestricted	Total	Total
		2021	2020
	£	£	£
Bank loan and overdraft interest payable	1	1	-
Motor and travel costs	991	991	1,828
Premises costs	3,603	3,603	4,514
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	328	328	508
General administrative costs	7,799	7,799	9,578
	<u>12,722</u>	<u>12,722</u>	<u>16,428</u>

7 Net income/(expenditure) before transfers

	2021	2020
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	328	508

8 Staff costs

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

9 Tangible fixed assets

	Motor Vehicles	Fixtures & Fittings	Total
	£	£	£
Cost or revaluation			
At 1 October 2020	3,513	15,408	18,921
At 30 September 2021	<u>3,513</u>	<u>15,408</u>	<u>18,921</u>
Depreciation and impairment			
At 1 October 2020	3,513	14,097	17,610
Depreciation charge for the year	-	328	328
At 30 September 2021	<u>3,513</u>	<u>14,425</u>	<u>17,938</u>
Net book values			
At 30 September 2021	<u>-</u>	<u>983</u>	<u>983</u>
At 30 September 2020	<u>-</u>	<u>1,311</u>	<u>1,311</u>

10 Debtors

	2021	2020
	£	£
Other debtors	4,780	10,580
	<u>4,780</u>	<u>10,580</u>

11 Creditors:

amounts falling due within one year

	2021	2020
	£	£
Bank loans and overdrafts	5,969	8,841
Accruals and deferred income	-	(1)
	<u>5,969</u>	<u>8,840</u>

12 Movement in funds

	At 1 October 2020	Incoming resources (including other gains/losses) £	Resources expended £	At 30 September 2021 £
Restricted funds:				
Unrestricted funds:				
General funds	8,361	49,150	(45,201)	12,310
Revaluation Reserves:				
Total funds	<u>8,361</u>	<u>49,150</u>	<u>(45,201)</u>	<u>12,310</u>

NOTES TO THE ACCOUNTS

13 Analysis of net assets between funds

	Unrestricted funds	Total
	£	£
Fixed assets	983	983
Net current assets	11,327	11,327
	<u>12,310</u>	<u>12,310</u>

14 Related party disclosures

Controlling party

The company is limited by guarantee and has no share capital; thus no single party controls the company.

Birmingham Victory Unity Centre
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 30 September 2021

	Unrestricted		
	funds	Total funds	Total funds
	2021	2021	2020
	£	£	£
Income and endowments from:			
Donations and legacies			
Tithes Gifts & Offering	32,722	32,722	35,001
Building Funds	6,863	6,863	1,500
Gift Aid	9,565	9,565	5,344
	<u>49,150</u>	<u>49,150</u>	<u>41,845</u>
Total income and endowments	49,150	49,150	41,845
Expenditure on:			
Charitable activities			
Activities and Events	319	319	723
Charitable donations and offerings	8,250	8,250	14,079
	<u>8,569</u>	<u>8,569</u>	<u>14,802</u>
Governance costs			
Ministers' Fees	21,010	21,010	19,430
Accountancy	2,700	2,700	2,300
Clerical fees	200	200	-
	<u>23,910</u>	<u>23,910</u>	<u>21,730</u>
Total of expenditure on charitable activities	32,479	32,479	36,532
Other expenditure			
Bank loan and overdraft interest payable	1	1	-
	<u>1</u>	<u>1</u>	<u>-</u>
Motor and travel costs			
Travel and subsistence	991	991	1,828
	<u>991</u>	<u>991</u>	<u>1,828</u>
Premises costs			
Rent	1,750	1,750	3,000
Light, heat and power	1,757	1,757	1,290
Premises cleaning	96	96	224
	<u>3,603</u>	<u>3,603</u>	<u>4,514</u>
General administrative costs, including depreciation and amortisation			
Depreciation of Motor Vehicles	-	-	71
Depreciation of Fixtures & Fittings	328	328	437
Bank charges	1,386	1,386	1,827
General insurances	(20)	(20)	98
Information and publications	137	137	135

Birmingham Victory Unity Centre**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**

Postage and couriers	14	14	80
Software, IT support and related costs	732	732	94
Stationery and printing	-	-	270
Subscriptions	1,600	1,600	2,750
Sundry expenses	480	480	1,101
Telephone, fax and broadband	3,470	3,470	3,223
	<u>8,127</u>	<u>8,127</u>	<u>10,086</u>
Total of expenditure of other costs	<u>12,722</u>	<u>12,722</u>	<u>16,428</u>
Total expenditure	45,201	45,201	52,960
Net gains on investments	-	-	-
	<u>3,949</u>	<u>3,949</u>	<u>(11,115)</u>
Net income/(expenditure)			
Net income/(expenditure) before other gains/(losses)	3,949	3,949	(11,115)
Other Gains	-	-	-
Net movement in funds	<u>3,949</u>	<u>3,949</u>	<u>(11,115)</u>