DUKE STREET CHURCH (SUTTON COLDFIELD)

England & Wales · Charity number 1096824

Details

Status	Registered
Legal form	Other
Registered	2003-04-02
Register	View on the Charity Commission register

Contact

Address	Duke Street Church Duke Street Sutton Coldfield B72 1RJ
Phone	01213557319
Email	office@dukest.org
Website	https://www.dukest.org

Activities

Objects: 1. TO FURTHER THE RELIGIOUS AND OTHER CHARITABLE WORK OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE DOCTRINES SET OUT IN PART 2 OF THE SCHEDULE TO THIS SCHEME.2. SUBJECT TO THE PROVISIONS OF CLAUSE 5(1) OF THIS SCHEME, THE PROPERTY MUST BE RETAINED BY THE ADMINISTRATIVE TRUSTEES FOR USE FOR THE OBJECT OF THE CHARITY.

Activities: Duke Street Chapel is a church which subscribes to the Evangelical Alliance basis of faith. It seeks to further the religious and other charitable work of the Christian faith. It also supports a number of Christian workers throughout the UK and overseas

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Religious Activities
- **Who:** Other Defined Groups

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£246,115	£255,843	-	-
2024-12-31	£384,648	£250,558	-	-
2023-12-31	£229,808	£222,519	-	-
2022-12-31	£179,580	£228,582	-	-
2021-12-31	£171,600	£181,115	-	-
2020-12-31	£122,511	£141,595	-	-

Trustees

Name	Role	Appointed
Paul Duncan Stockdale	Chair	2019-09-24
David Antony Hallett		2019-09-24
Elizabeth Jane Pillar		2022-06-21
Mary Sophia Pincher		2019-09-24
SIMON DAVID LOESCHER		2020-01-31
Stewart Thomas Welch		2019-09-24

DUKE STREET CHURCH (SUTTON COLDFIELD)

England & Wales - Charity number 1096824

Accounts

Charity registration number: 1096824

DUKE STREET CHURCH
TRUSTEES' REPORT AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

BURROWS SCARBOROUGH
CHARTERED ACCOUNTANTS
incorporating HARWOODS

Duke Street Church
Contents

Duke Street Church
Reference and Administrative Details
For The Year Ended 31 December 2025

Trustees	Mr P D Stockdale - Chair Ms E J Pillar - Trustee Mr S D Loescher - Trustee Mr S T Welch - Trustee Ms M S Pincher - Trustee Mr D A Hallett - Trustee Ms K H Loescher - Trustee (resigned 31/12/2025)
Charity Number	1096824
Principal Address	Duke Street Sutton Coldfield West Midlands B72 1RJ
Independent Examiner	Adam Bexon MChem FCA Harwoods 1 Trinity Place Midland Drive Sutton Coldfield B72 1TX

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Sutton Coldfield and the surrounding neighbourhood; and other such charitable purposes as shall, in the opinion of the members of the Church further it's work.

The objects of the charity are to further the religious and other charitable work of the Christian Faith. The charity is a member of the Evangelical Alliance and the Trustees subscribe to the Evangelical Alliance basis of faith. The charity owns premises in Sutton Coldfield comprising of a church and associated buildings as well as the freehold of a block of flats and the leasehold of a further flat, which was sold in November 2025. Duke Street Church has approximately 130 members. The church supports a number of UK and overseas Christian workers and mission organisations and is involved in a number of activities which benefit the wider community of Sutton Coldfield.

Public Benefit

When planning and reviewing the objectives of the activities the Church has given due consideration to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church in their local communities.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

The main gathering of the church community is on Sundays, and Sunday services and the Sunday children and youth activities continued to be well attended. The series, "Through the Bible Book by Book" started in 2024, continued through 2025, having teaching on the book on Sunday and mid-week homegroups following up with discussion groups during the month. The Sunday children and youth activities also followed the same theme. The once a month Duke Street Junction service for children and families has continued to be very popular.

The Sunday morning service is live-streamed, and the uptake of this provision continues to be high. Weekly e-news newsletters have continued, providing connection and information for the church community.

Groups meeting regularly, weekly or monthly, at the church including Retired Men's Fellowship, parents and baby and toddler groups (Mini Jooks and Little Jooks), youth activities, and Friends and Neighbours, are well supported by church members and the local community. Mini Jooks, Little Jooks and Stay & Play (Saturday morning toddler group) are listed as Warm Welcome Spaces with Birmingham City Council.

A number of church and community-based events were organised at Easter and Christmas which were enjoyed by many.

The Coffee Tree café continued to be busy and well used, with monthly Saturday morning community activity "Stay and Play" which is very popular with young families. The café hosted Summer Jooks, for toddlers and their carers throughout August and the Macmillan Coffee morning in September. The monthly groups, Knit and Knatter and Scrabble continued.

Regular donations of foodstuffs and hygiene products to Birmingham City Mission (BCM) Foodbank continued throughout the year and, towards the end of November, gifts provided for the BCM Christmas Toy Appeal. During the year collections were made in support of Tearfund's appeal for the Myanmar and Afghan earthquakes.

As a church we continued to support our Mission Partners, some of which are local and UK based charities, as well as other charities which work across the world – Birmingham City Mission, The Gap, Tearfund, Open Doors, Wycliffe Bible Translators.

Points of connection and fellowship throughout the year have been Bring and Share lunches following the Sunday morning service, church picnic in June, Sunday Lunch Sunday (hosted at different homes) and Agape Fellowship Lunches.

Throughout the year we have continued to have monthly prayer events – Praying Together – focussing on different themes, local, national, and international concerns, and situations. We also joined in with the Global Week of Prayer in September, with daily prayer opportunities.

The church's flat at 6 Jacey Buildings was sold in November 2025.

We had a Safeguarding Sunday in July, to highlight the importance of safeguarding and remind the church of those holding specific roles and the responsibilities of everyone.

We started a "meal train", home cooked meals for those of the church family who are going through difficult times and need extra support.

Financial Review

Financial Position

Incoming resources for the year were £245,115 (2024 : £384,647). Expenditure for the year was £255,843 (2024 : £250,558). The deficit for the year was £9,728 including depreciation of £19,093 (2024 : £134,089 surplus including depreciation of £19,890).

Reserves Policy

The Trustees are committed to establishing a level of reserves for General Funds that will cover three months costs, subject to sufficient funding being available to achieve this, while not hampering the ongoing development of the ministry of the Church. The precise level of reserves to be £57,667 (excluding depreciation) and will be subject to regular review, taking into account levels of activity and prevailing circumstances. The unrestricted reserves at the balance sheet date are £365,672 (2024 - £306,394) designated reserves are £240,650 (2024 - £162,542). Total funds of the charity are £1,363,686 (2024 - £1,373,414), of which £998,014 (2024 - £1,067,020) are restricted.

For the purposes of short and medium term financial management, the trustees are concerned more with the management of working capital, and the healthy working capital position is entirely in line with their policy of holding free resources sufficient to fund three months of ongoing unrestricted expenditure to cover the eventuality of a material decline in incoming resources.

Structure, Governance and Management

Governing Document

Duke Street Church was originally constituted under two trust deeds. The charity's affairs have however been amalgamated under a "Scheme" with the Charity Commissioners dated 13 December 2002 into a single charity with a single set of Trustees.

Trustee Selection Methods

Recruitment and appointment of new trustees

Trustees/Leadership Team members are normally recruited from within the membership and are appointed after consultation with the membership of the church and approval by the existing trustees/LT.

No external persons to the charity are entitled to appoint trustees.

Organisational structure

There are two groups of people involved in the running of the charity:

The Leadership Team are responsible for the strategic direction and routine activities of the church while the Trustees are responsible for any legal requirements, that is, employment and the requirements of the charity law. The Leadership Team meet at least twice a month and the Trustees at least four times per year and as the need arises.

An Administration Team is responsible for much of the practical day-to-day needs under the direction of the Leadership Team as appropriate.

The day to day running of the church office was delegated to the administrator, and chair of the Admin Team Mrs Fiona Buckell, under the supervision of the Leadership Team. Financial administration was undertaken by the treasurer, Mr Andrew Shorthouse.

Induction and training of new trustees

Trustee induction and training is informal. Trustees are aware of their responsibilities when they take up appointment.

The trustees' report was approved by the board of trustees and signed on its behalf by:

P. Stockdale

Mr P D Stockdale

Trustee
30th June 2026

Independent Examiner's Report to the Trustees of Duke Street Church
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Duke Street Church (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents 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.

Adam Bexon MChem FCA

30th June 2026
Burrows Scarborough
1 Trinity Place
Midland Drive
Sutton Coldfield
B72 1TX

Duke Street Church
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	152,064	1,120	153,184	309,570
Charitable activities:					
Event and activity income		2,408	-	2,408	9,555
Other trading activities	4	50,845	-	50,845	51,164
Investments	5	6,488	-	6,488	6,858
Other	6	33,190	-	33,190	7,500
		244,995	1,120	246,115	384,647
EXPENDITURE ON:					
Charitable activities:	8				
Direct church expenses		(206,399)	(7,370)	(213,769)	(205,089)
Related church activities		(6,682)	-	(6,682)	(8,422)
Depreciation		(4,893)	(14,200)	(19,093)	(19,890)
Other expenditure		(13,629)	-	(13,629)	(14,847)
Governance cost		(2,670)	-	(2,670)	(2,310)
		(234,273)	(21,570)	(255,843)	(250,558)
NET (EXPENDITURE)/INCOME		10,722	(20,450)	(9,728)	134,089
Transfers between funds	17	48,556	(48,556)	-	-
NET MOVEMENT IN FUNDS		59,278	(69,006)	(9,728)	134,089
RECONCILIATION OF FUNDS:					
Total funds brought forward		306,394	1,067,020	1,373,414	1,239,325
TOTAL FUNDS CARRIED FORWARD	17	365,672	998,014	1,363,686	1,373,414

The notes on pages 8 to 14 form part of these financial statements.

Duke Street Church
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	305,451	4,119	309,570
Charitable activities:				
Event and activity income		9,555	-	9,555
Other trading activities	4	51,164	-	51,164
Investments	5	6,858	-	6,858
Other	6	7,500	-	7,500
		380,528	4,119	384,647
EXPENDITURE ON:				
Charitable activities:	8			
Direct church expenses		(197,088)	(8,001)	(205,089)
Related church activities		(8,422)	-	(8,422)
Depreciation		(5,690)	(14,200)	(19,890)
Other expenditure		(14,847)	-	(14,847)
Governance cost		(2,310)	-	(2,310)
		(228,357)	(22,201)	(250,558)
NET INCOME		152,171	(18,082)	134,089
Transfers between funds	17	(4,996)	4,996	-
NET MOVEMENT IN FUNDS		147,175	(13,086)	134,089
RECONCILIATION OF FUNDS:				
Total funds brought forward		159,219	1,080,106	1,239,325
TOTAL FUNDS CARRIED FORWARD	17	306,394	1,067,020	1,373,414

The notes on pages 8 to 14 form part of these financial statements.

Duke Street Church
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	13	-	996,562	996,562	1,063,769
		-	996,562	996,562	1,063,769
CURRENT ASSETS					
Debtors	14	6,961	-	6,961	5,925
Cash at bank and in hand		364,325	1,452	365,777	307,892
		371,286	1,452	372,738	313,817
Creditors: Amounts Falling Due Within One Year	15	(5,614)	-	(5,614)	(4,172)
NET CURRENT ASSETS (LIABILITIES)		365,672	1,452	367,124	309,645
TOTAL ASSETS LESS CURRENT LIABILITIES		365,672	998,014	1,363,686	1,373,414
NET ASSETS		365,672	998,014	1,363,686	1,373,414
FUNDS OF THE CHARITY					
Restricted Funds				998,014	1,067,020
Unrestricted Funds				365,672	306,394
TOTAL FUNDS	17			1,363,686	1,373,414

On behalf of the board

P. Stockdale

Mr P D Stockdale

Trustee
30th June 2026

The notes on pages 8 to 14 form part of these financial statements.

1. **General Information**

Duke Street Church is an unincorporated charity registered with the Charity Commission, registered charity number 1096824 . The principal address is Duke Street, Sutton Coldfield, West Midlands, B72 1RJ.

2. **Accounting Policies**

2.1. **Basis of Preparation of Financial Statements**

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

The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are presented in sterling and rounded to the nearest £1.

2.2. **Financial Reporting Standard 102 - Reduced Disclosure Exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland":

- the requirements of Section 7 Statement of Cash Flows and Section 3 Financial Statement Presentation paragraph 3.17 (d).

2.3. **Incoming Resources**

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

2.4. **Resources Expended**

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

2.5. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	2% On cost
Leasehold	1% On cost
Fixtures & Fittings	25% Reducing balance
Computer Equipment	33% On cost

2.6. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. **Taxation**

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.8. **Pensions**

The charity operates a defined pension contribution scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

2.9. Fund accounting

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

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	121,504	120	121,624
Gift aid	25,560	-	25,560
Legacies	5,000	-	5,000
Grants	-	1,000	1,000
	152,064	1,120	153,184

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	134,473	119	134,592
Gift aid	27,706	-	27,706
Legacies	143,272	-	143,272
Grants	-	4,000	4,000
	305,451	4,119	309,570

4. Income from Other Trading Activities

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Coffee shop income	29,145	36,827
Room hire	21,700	14,337
	50,845	51,164

5. Investment Income

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Bank interest receivable	6,488	6,858

6. Other Income

	2025	2024
	Unrestricted funds	Unrestricted funds
	£	£
Rental and other income from property	7,500	7,500
Gain on disposal of tangible fixed assets held for charity's own use	25,690	-
	33,190	7,500

7. Net Income/(Expenditure)

The net (expenditure)/income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets - owned	19,093	19,890
Gain/Loss on disposal of tangible fixed assets	(25,690)	-

8. Analysis of Expenditure

			2025
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Direct church expenses	213,769	-	213,769
Related church activities	6,682	-	6,682
Depreciation	19,093	-	19,093
Other expenditure	13,629	-	13,629
Governance cost	-	2,670	2,670
	253,173	2,670	255,843

			2024
	Activities undertaken directly	Support costs (see note 9)	Total
	£	£	£
Direct church expenses	205,089	-	205,089
Related church activities	8,422	-	8,422
Depreciation	19,890	-	19,890
Other expenditure	14,847	-	14,847
Governance cost	-	2,310	2,310
	248,248	2,310	250,558

9. Support Costs

	2025
	Governance cost
	£
Governance costs	2,670

	2024
	Governance cost
	£
Governance costs	2,310

10. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	2,670	2,310

11. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	114,280	106,892
Social security costs	2,454	4,409
Other pension costs	5,460	5,046
	122,194	116,347

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

12. Average Number of Employees

Average number of employees during the year was: 5 (2024: 5)

13. Tangible Assets

	Land & Property				
	Freehold	Leasehold	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
Cost					
As at 1 January 2025	1,195,616	59,982	111,986	1,015	1,368,599
Additions	-	-	3,462	-	3,462
Disposals	-	(59,982)	-	-	(59,982)
As at 31 December 2025	1,195,616	-	115,448	1,015	1,312,079

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Depreciation					
As at 1 January 2025	198,799	8,406	96,893	732	304,830
Provided during the period	14,200	-	4,610	283	19,093
Disposals	-	(8,406)	-	-	(8,406)
As at 31 December 2025	212,999	-	101,503	1,015	315,517
Net Book Value					
As at 31 December 2025	982,617	-	13,945	-	996,562
As at 1 January 2025	996,817	51,576	15,093	283	1,063,769

14. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	6,961	5,925

15. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Accruals and deferred income	5,614	4,172

16. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £5,460 (2024: £5,046).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

17. Movement in Funds

	As at 1 January 2025	Income	Expenditure	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	143,852	214,305	(232,388)	(747)	125,022
Designated:					
Hardship Fund	10,710	-	(960)	-	9,750
Legacy Fund	8,560	5,000	(925)	(2,273)	10,362
Barbara White Fund	143,272	-	-	-	143,272
Jacey Sale Proceeds Fund	-	25,690	-	51,576	77,266
	162,542	30,690	(1,885)	49,303	240,650
Total unrestricted funds	306,394	244,995	(234,273)	48,556	365,672
Restricted funds					
Fixed Asset Fund	1,063,768	-	(14,200)	(53,007)	996,561
Jacey Building	-	-	(5,260)	5,260	-

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Warm Welcome	3,252	1,000	(1,610)	(1,189)	1,453
Macedonia	-	120	(500)	380	-
Total restricted funds	1,067,020	1,120	(21,570)	(48,556)	998,014
Total funds	1,373,414	246,115	(255,843)	-	1,363,686

	As at 1 January 2024	Income	Expenditure	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
General:					
General unrestricted fund	138,955	231,006	(225,553)	(556)	143,852
Designated:					
Hardship Fund	4,205	6,250	(1,745)	2,000	10,710
Legacy Fund	16,059	-	(1,059)	(6,440)	8,560
Barbara White Fund	-	143,272	-	-	143,272
	20,264	149,522	(2,804)	(4,440)	162,542
Total unrestricted funds	159,219	380,528	(228,357)	(4,996)	306,394
Restricted funds					
Fixed Asset Fund	1,077,220	(1)	(14,200)	749	1,063,768
Jacey Building	2,886	-	(6,753)	3,867	-
Warm Welcome	-	4,000	(748)	-	3,252
Macedonia	-	120	(500)	380	-
Total restricted funds	1,080,106	4,119	(22,201)	4,996	1,067,020
Total funds	1,239,325	384,647	(250,558)	-	1,373,414

Restricted Funds :

Fixed Asset Fund - relates to assets acquired by the church.
Jacey Building - up keep of Jacey Building
Artwork Fund - to be spent on artwork for the church
Macedonia Fund - money collected and donated to a church in Macedonia
Warm Welcome Fund - grant to make a welcoming space for the community to visit

Designated Funds :

Hardship Fund is a discretionary fund available to provide financial relief to members of the community agreed by the trustees.
Legacy Fund - to be spent on items approved by the trustees
Barbara White Fund - a legacy left by a former member of the church to be utilized at the discretion of the church to benefit the community
Jacey Flat Sale Proceeds Fund - A fund arising from the sale of a property owned by the church to be used as decided by the trustees for the benefit of the church or the community.

The net sale proceeds of 6, Jacey Buildings (£77,266), has been transferred from the general fund into a new designated fund to be used for the benefite of the church or community as decided by the trustees.

18. **Transactions with Trustees**

No trustee expenses have been incurred.

19. **Related Party Disclosures**

There were no related party transactions for the year ended 31 December 2025.

Duke Street Church
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	3,550	13,268
Donations and collections	118,074	121,324
Gift aid	25,560	27,706
Legacies	5,000	143,272
Grants	1,000	4,000
	153,184	309,570
Charitable Activities:		
Event and activity income		
Events and activity income	575	7,999
Youth activities	1,833	1,556
	2,408	9,555
Other trading activities		
Coffee shop income	29,145	36,827
Room hire	21,700	14,337
	50,845	51,164
Investments		
Bank interest receivable	6,488	6,858
	6,488	6,858
Other		
Rental income	7,500	7,500
Sale of Jacey Building	25,690	-
	33,190	7,500
	246,115	384,647
EXPENDITURE ON:		
Charitable Activities:		
Direct church expenses		
Wages and salaries	(114,280)	(106,892)
Employers NI	(2,454)	(4,409)
Employers pensions - defined contribution schemes	(5,460)	(5,046)
Community activities	-	(15)
Rates, water and energy	(19,248)	(17,715)
Insurance	(2,413)	(2,461)
Administration expenses	(8,196)	(8,379)
Activity expenses	(2,345)	(7,207)
Cleaning and maintenance	(31,273)	(16,201)
Church service expenses	(1,119)	(712)
Mission and giving	(16,889)	(25,036)
Youth expenses	(3,133)	(2,243)

...CONTINUED

Duke Street Church
Detailed Statement of Financial Activities (continued)
For The Year Ended 31 December 2025

Ministry expenses	(1,699)	(2,020)
Missionary flat expenses	(5,260)	(6,753)
	(213,769)	(205,089)
Related church activities		
Flat expenses	(5,285)	(6,345)
Community activities	(1,397)	(2,077)
	(6,682)	(8,422)
Depreciation		
Depreciation of fixtures and fittings	(4,610)	(4,752)
Depreciation of computer equipment	(283)	(338)
Depreciation of freehold land and property	(14,200)	(14,200)
Depreciation of leasehold land and property	-	(600)
	(19,093)	(19,890)
Other expenditure		
Coffee shop purchases	(13,629)	(14,847)
	(13,629)	(14,847)
Governance cost		
Independent examiner's fees	(2,670)	(2,310)
	(2,670)	(2,310)
	(255,843)	(250,558)
NET (EXPENDITURE)/INCOME	(9,728)	134,089

Accounts

REGISTERED CHARITY NUMBER: 1096824

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

FOR

DUKE STREET CHURCH

Harwoods
1 Trinity Place
Midland Drive
Sutton Coldfield
West Midlands
B72 1TX

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

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2024

PRINCIPAL ADDRESS	Duke Street Sutton Coldfield West Midlands B72 1RJ
REGISTERED CHARITY NUMBER	1096824
INDEPENDENT EXAMINER	Harwoods 1 Trinity Place Midland Drive Sutton Coldfield West Midlands B72 1TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Sutton Coldfield and the surrounding neighbourhood; and other such charitable purposes as shall, in the opinion of the members of the Church in general meeting further the work of the Church.

The objects of the charity are to further the religious and other charitable work of the Christian Faith. The charity is a member of the Evangelical Alliance and the Trustees subscribe to the Evangelical Alliance basis of faith. The charity owns premises in Sutton Coldfield comprising of a church and associated buildings as well as the freehold of a block of flats and the leasehold of a further flat, Duke Street Church has approximately 130 members. The church supports a number of UK and overseas Christian workers and mission organisations and is involved in a number of activities which benefit the wider community of Sutton Coldfield.

Public benefit

When planning and reviewing the objectives of the activities the Church has given due consideration to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church in their local communities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The main gathering of the church community is on Sundays, and Sunday services and the Sunday children and youth activities continued to be well attended. We started a series, "Through the Bible Book by Book" at the start of 2024, going through each book of the Bible in turn, having teaching on the book on Sunday and mid-week homegroups following up with discussion groups during the month. The Sunday children and youth activities also followed the same theme. The once a month Duke Street Junction service for children and families has continued to be very popular, and themes for the year have been God's Special Armour, and the Fruit of the Spirit.

The Sunday morning service is live-streamed, and the uptake of this provision has grown. Weekly e-news newsletters have continued, providing connection and information for the church community.

Groups meeting regularly, weekly or monthly, at the church including Retired Men's Fellowship, parents and baby and toddler groups (Mini Jooks and Little Jooks), youth activities, and Friends and Neighbours, are well supported by church members and the local community. Mini Jooks, Little Jooks and Stay & Play (Saturday morning toddler group) are listed as Warm Welcome Spaces with Birmingham City Council.

A number of church and community-based events were organised at Easter and Christmas which were enjoyed by many.

In April we had a Church Weekend Away at Cloverley Hall, joined by a guest speaker, for a time of learning and fellowship as a church together.

The Coffee Tree café continued to be busy and well used, with monthly Saturday morning community activity "Stay and Play" which is very popular with young families. The café hosted a Family Summer Craft event and the Macmillan Coffee morning in September.

Regular donations of foodstuffs and hygiene products to Birmingham City Mission (BCM) Foodbank continued throughout the year and, towards the end of November, gifts provided for the BCM Christmas Toy Appeal. Money was also raised at a Quiz Night in November for Birmingham Hospice and Tearfund. A collection taken at the Carol Service went to Tearfund's Christmas Appeal to support families around the world.

As a church we continued to support our Mission Partners, some of which are local and UK based charities, as well as other charities which work across the world.

Points of connection and fellowship throughout the year have been Bring and Share lunches following the Sunday morning service, church picnic in June, Sunday Lunch Sunday (hosted at different homes) and Agape Fellowship Lunches, as well as two Church Family Days out in June and August.

In October we had an evening with ex-terrorist, Billy McCurrie, many coming along for a meal and interview with Billy.
Throughout the year we have continued to have monthly prayer events - Praying Together - focussing on different themes, local, national, and international concerns, and situations.

The church's flat at 6 Jacey Buildings is up for sale and a buyer sought.

We conducted a Fire Drill in November, which took place during the morning service on Sunday, 3 November.

FINANCIAL REVIEW

Financial position

Incoming resources for the year were £384,648 (2023: £229,808. Expenditure for the year was £250,558 (2023: £222,519) the surplus for the year was £134,090 including depreciation of £19,890 (2023: £7,289 including depreciation of £18,539).

Reserves policy

The Trustees are committed to establishing a level of reserves for General Funds that will cover three months costs, subject to sufficient funding being available to achieve this, while not hampering the ongoing development of the ministry of the Church. The precise level of reserves to be £55,667 (excluding depreciation) and will be subject to regular review, taking into account levels of activity and prevailing circumstances. The unrestricted reserves at the balance sheet date are £306,394 (2023 - £138,955) designated reserves are £162,542 (2023 - £20,264). Total funds of the charity are £1,373,415 (2023 - £1,239,325), of which £1,067,021 (2023 - £1,080,106) are restricted.

For the purposes of short and medium term financial management, the trustees are concerned more with the management of working capital, and the healthy working capital position is entirely in line with their policy of holding free resources sufficient to fund three months of ongoing unrestricted expenditure to cover the eventuality of a material decline in incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Duke Street Church was originally constituted under two trust deeds. The charity's affairs have however been amalgamated under a "Scheme" with the Charity Commissioners dated 13 December 2002 into a single charity with a single set of Trustees.

Recruitment and appointment of new trustees

Trustees/Leadership Team members are normally recruited from within the membership and are appointed after consultation with the membership of the church and approval by the existing trustees/LT.
No external persons to the charity are entitled to appoint trustees.

Organisational structure

There are two groups of people involved in the running of the charity:

The Leadership Team, the bulk of whom form the Trustees, are responsible for the strategic direction and routine activities of the church while the Trustees are responsible for any legal requirements, that is, employment and the requirements of the charity law. The Leadership Team meet at least twice a month and the Trustees at least four times per year and as the need arises.

An Administration Group is responsible for much of the practical day-to-day needs under the direction of the leadership Team as appropriate.

The day to day running of the church office was delegated to the administrator, and chair of the Admin Group Mrs Fiona Buckell, under the supervision of the Leadership Team. Financial administration was undertaken by the treasurer, Mr Andrew Shorthouse.

Induction and training of new trustees

Trustee induction and training is informal. Trustees are aware of their responsibilities when they take up appointment.

Approved by order of the board of trustees on 16/05/25 and signed on its behalf by:

Paul Stockdale

P Stockdale (Chair) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUKE STREET CHURCH

Independent examiner's report to the trustees of Duke Street Church

I report to the charity trustees on my examination of the accounts of Duke Street Church (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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.

Adam Bexon MChem FCA

Harwoods
1 Trinity Place
Midland Drive
Sutton Coldfield
West Midlands
B72 1TX

Date: 10/5/25

DUKE STREET CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds	Restricted funds	Restricted fixed asset	2024 Total funds	2023 Total funds
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies		305,451	4,120	-	309,571	172,706
Charitable activities						
Related church activities		1,556	-	-	1,556	654
Other trading activities	2	66,663	-	-	66,663	53,430
Investment income	3	6,858	-	-	6,858	3,018
Total		380,528	4,120	-	384,648	229,808
EXPENDITURE ON						
Charitable activities	4					
Direct church expenses		197,088	8,001	-	205,089	155,772
Related church activities		8,422	-	-	8,422	30,900
Depreciation		5,690	-	14,200	19,890	18,539
Other Expenditure						
		14,847	-	-	14,847	14,998
Governance cost		2,310	-	-	2,310	2,310
Total		228,357	8,001	14,200	250,558	222,519
NET INCOME/(EXPENDITURE)		152,171	(3,881)	(14,200)	134,090	7,289
Transfers between funds	14	(4,996)	4,247	749	-	-
Net movement in funds		147,175	366	(13,451)	134,090	7,289
RECONCILIATION OF FUNDS						
Total funds brought forward		159,219	2,886	1,077,220	1,239,325	1,232,036
TOTAL FUNDS CARRIED FORWARD		306,394	3,252	1,063,769	1,373,415	1,239,325

BALANCE SHEET
31 DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	1,063,769	1,077,221
CURRENT ASSETS			
Debtors	10	5,925	5,720
Cash at bank and in hand		307,892	162,940
		313,817	168,660
CREDITORS			
Amounts falling due within one year	11	(4,171)	(6,556)
NET CURRENT ASSETS		309,646	162,104
TOTAL ASSETS LESS CURRENT LIABILITIES		1,373,415	1,239,325
NET ASSETS		1,373,415	1,239,325
FUNDS	14		
Unrestricted funds		306,394	159,219
Restricted funds		1,067,021	1,080,106
TOTAL FUNDS		1,373,415	1,239,325

The financial statements were approved by the Board of Trustees and authorised for issue on ...10/5/25........ and were signed on its behalf by:

Paul Stockdale
P Stockdale (Chair) - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and rounded to the nearest £1.

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

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

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

Freehold property	- 2% on cost
Long leasehold	- Over the life of the lease
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

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

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

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Room hire	14,337	10,587
Coffee shop income	36,827	35,105
Rents received	7,500	7,125
Event and activity income	7,999	613
	66,663	53,430

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest receivable	6,858	3,018

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Direct church expenses	205,089	-	205,089
Related church activities	8,422	-	8,422
Depreciation	19,890	-	19,890
Other Expenditure			
	14,847	-	14,847
Governance cost	-	2,310	2,310
	248,248	2,310	250,558

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	106,892	96,758
Social security costs	4,409	3,039
Other pension costs	5,046	4,665
	116,347	104,462

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

	2024	2023
Support Staff	5	5

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

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Restricted fixed asset	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	172,586	120	-	172,706
Charitable activities				
Related church activities	654	-	-	654
Other trading activities	53,430	-	-	53,430
Investment income	3,018	-	-	3,018
Total	229,688	120	-	229,808
EXPENDITURE ON				
Charitable activities				
Direct church expenses	155,772	-	-	155,772
Related church activities	25,227	5,673	-	30,900
Depreciation	4,339	-	14,200	18,539
Other Expenditure				
	14,998	-	-	14,998
Governance cost	2,310	-	-	2,310
Total	202,646	5,673	14,200	222,519
NET INCOME/(EXPENDITURE)	27,042	(5,553)	(14,200)	7,289
Transfers between funds	4,317	(1,220)	(3,097)	-
Net movement in funds	31,359	(6,773)	(17,297)	7,289
RECONCILIATION OF FUNDS				
Total funds brought forward	127,860	9,659	1,094,517	1,232,036
TOTAL FUNDS CARRIED FORWARD	159,219	2,886	1,077,220	1,239,325

8. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to £2,310 (2023 £2,310)

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2024	1,195,616	59,982	105,548	1,015	1,362,161
Additions	-	-	6,438	-	6,438
At 31 December 2024	1,195,616	59,982	111,986	1,015	1,368,599
DEPRECIATION					
At 1 January 2024	184,599	7,806	92,141	394	284,940
Charge for year	14,200	600	4,752	338	19,890
At 31 December 2024	198,799	8,406	96,893	732	304,830
NET BOOK VALUE					
At 31 December 2024	996,817	51,576	15,093	283	1,063,769
At 31 December 2023	1,011,017	52,176	13,407	621	1,077,221

Included in cost or valuation of land and buildings is freehold land of £485,000 (2023 - £485,000) which is not depreciated.

The leasehold property relates to a leasehold flat (Jacey) which was renewed as a 99 year lease in 2011.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other debtors	5,925	5,720

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	4,171	6,556

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	315	631
Between one and five years	-	315
	315	946

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	Restricted fixed asset £	2024 Total funds £	2023 Total funds £
Fixed assets	-	-	1,063,769	1,063,769	1,077,221
Current assets	310,565	3,252	-	313,817	168,660
Current liabilities	(4,171)	-	-	(4,171)	(6,556)
	306,394	3,252	1,063,769	1,373,415	1,239,325

continued...

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

14. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	138,955	5,453	(556)	143,852
Hardship Fund - designated	4,205	4,505	2,000	10,710
Legacy Fund - designated	16,059	(1,059)	(6,440)	8,560
Barbara White - designated	-	143,272	-	143,272
	159,219	152,171	(4,996)	306,394
Restricted funds				
Jacey Building	2,886	(6,753)	3,867	-
Macedonia fund	-	(380)	380	-
Restricted fixed asset				
	1,077,220	(14,200)	749	1,063,769
Warm Welcome	-	3,252	-	3,252
	1,080,106	(18,081)	4,996	1,067,021
TOTAL FUNDS	1,239,325	134,090	-	1,373,415

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	231,006	(225,553)	5,453
Hardship Fund - designated	6,250	(1,745)	4,505
Legacy Fund - designated	-	(1,059)	(1,059)
Barbara White - designated	143,272	-	143,272
	380,528	(228,357)	152,171
Restricted funds			
Jacey Building	-	(6,753)	(6,753)
Macedonia fund	120	(500)	(380)
Restricted fixed asset			
	-	(14,200)	(14,200)
Warm Welcome	4,000	(748)	3,252
	4,120	(22,201)	(18,081)
TOTAL FUNDS	384,648	(250,558)	134,090

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
Unrestricted funds				
General fund	126,410	29,287	(16,742)	138,955
Hardship Fund - designated	1,450	(2,245)	5,000	4,205
Legacy Fund - designated	-	-	16,059	16,059
	127,860	27,042	4,317	159,219
Restricted funds				
Jacey Building	7,659	(4,773)	-	2,886
Macedonia fund	-	(780)	780	-
Restricted fixed asset				
	1,094,517	(14,200)	(3,097)	1,077,220
Artwork	2,000	-	(2,000)	-
	1,104,176	(19,753)	(4,317)	1,080,106
TOTAL FUNDS	1,232,036	7,289	-	1,239,325

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	229,288	(200,001)	29,287
Hardship Fund - designated	400	(2,645)	(2,245)
	229,688	(202,646)	27,042
Restricted funds			
Jacey Building	-	(4,773)	(4,773)
Macedonia fund	120	(900)	(780)
Restricted fixed asset			
	-	(14,200)	(14,200)
	120	(19,873)	(19,753)
TOTAL FUNDS	229,808	(222,519)	7,289

Restricted Funds
Fixed Asset Fund - relates to assets acquired by the church.
Jacey Building - up keep of Jacey Building
Artwork Fund - to be spent on artwork for the church
Macedonia Fund - money collected and donated to a church in Macedonia
Warm Welcome Fund - grant to make a welcoming space for the community to visit

Designated Funds
Hardship Fund is a discretionary fund available to provide financial relief to members of the community agreed by the trustees.
Legacy Fund - to be spent on items approved by the trustees
Barbara White Fund - a legacy left by a former member of the church to be utilized at the discretion of the church to benefit the community

continued...

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2024.

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

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	13,270	37,375
Donations and collections	121,323	109,082
Gift aid	27,706	26,249
Grants	4,000	-
Legacies	143,272	-
	309,571	172,706
Other trading activities		
Room hire	14,337	10,587
Coffee shop income	36,827	35,105
Rents received	7,500	7,125
Event and activity income	7,999	613
	66,663	53,430
Investment income		
Interest receivable	6,858	3,018
Charitable activities		
Youth Activities	1,556	654
Total incoming resources	384,648	229,808
EXPENDITURE		
Charitable activities		
Wages and salaries	106,892	96,758
Social security	4,409	3,039
Pensions	5,046	4,665
Rates, water and energy	17,715	19,501
Insurance	2,461	2,745
Administration expenses	8,379	7,986
Activity expenses	7,207	1,475
Cleaning and maintenance	16,201	15,756
Church service expenses	712	837
Mission and giving	25,036	20,710
Youth expenses	2,243	2,356
Ministry expenses	2,020	741
Flat expenses	6,345	3,798
Community activities	2,092	837
Coffee shop purchases	14,847	14,998
Missionary flat expenses	6,753	4,773
Depreciation Freehold Property	14,200	14,200
Depreciation Long Leasehold	600	600
Depreciation Fixtures and Fittings	4,752	3,401
Depreciation Computer Equipment	338	338
	248,248	219,514
Support costs		
Governance costs		
Accountancy and legal fees	2,310	3,005
Total resources expended	250,558	222,519
Net income	134,090	7,289

This page does not form part of the statutory financial statements

DUKE STREET CHURCH (SUTTON COLDFIELD)

England & Wales - Charity number 1096824

Accounts

REGISTERED CHARITY NUMBER: 1096824

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

FOR

DUKE STREET CHURCH

Harwoods
1 Trinity Place
Midland Drive
Sutton Coldfield
West Midlands
B72 1TX

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

DUKE STREET CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2023

TRUSTEES	P Stockdale (Chair) S Loescher K Loescher D Hallett S Welch M Pincher E Smith E J Pillar
PRINCIPAL ADDRESS	Duke Street Sutton Coldfield West Midlands B72 1RJ
REGISTERED CHARITY NUMBER	1096824
INDEPENDENT EXAMINER	Harwoods 1 Trinity Place Midland Drive Sutton Coldfield West Midlands B72 1TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Sutton Coldfield and the surrounding neighbourhood; and other such charitable purposes as shall, in the opinion of the members of the Church in general meeting further the work of the Church.

The objects of the charity are to further the religious and other charitable work of the Christian Faith. The charity is a member of the Evangelical Alliance and the Trustees subscribe to the Evangelical Alliance basis of faith. The charity owns premises in Sutton Coldfield comprising of a church and associated buildings as well as the freehold of a block of flats and the leasehold of a further flat, Duke Street Church has approximately 130 members. The church supports a number of UK and overseas Christian workers and mission organisations and is involved in a number of activities which benefit the wider community of Sutton Coldfield.

Public benefit

When planning and reviewing the objectives of the activities the Church has given due consideration to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church in their local communities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Sunday services and the Sunday children and youth activities continued to be well attended. The Sunday morning service is live-streamed and the uptake of this provision has grown. Weekly e-news newsletters have continued, providing connection and information for the church community. Children and youth activities on Sunday and mid-week are well supported by church families and the local community.

Regular donations of foodstuffs and hygiene products to Birmingham City Mission (BCM) Foodbank continued throughout the year and, towards the end of November, gifts provided for the BCM Christmas Toy Appeal. Money was also raised for Tearfund through the Tearfund Big Quiz attended by many from the local community. Additional gifts were made during the year to help those providing support in Ukraine and Gaza.

The Coffee Tree café continued to be busy and well used, with monthly Saturday morning community activity "Stay and Play" which is very popular with young families. The café hosted a Coronation special on Coronation Day and a Family Summer Craft event.

Points of connection and fellowship throughout the year have been Bring and Share lunches following the Sunday morning service, church picnic in July, Sunday Lunch Sunday (hosted at different homes) and Agape Fellowship Lunches. In the Christmas season small groups led Carols at two care homes in the community.

A large number of church and community-based events were organised at Easter and Christmas which were enjoyed by many.

An event for families was held at the end of October, Return of the Glow Worms, as an alternative to Halloween, and a Christmas Story Family event in December, which were very popular.

Throughout the year we had monthly prayer events - Praying Together - focussing on different themes, local, national, and international concerns, and situations.

A Growing Leaders course took place during the year, to support and equip emerging and existing leaders in the church.

The church's flat at Belmont Court had a new tenant and the flat, 6 Jacey Buildings was put up for sale.

Throughout the year the church has followed a number of teaching series, (delivered mainly by our pastor David Gibb but also by church members and some external guest speakers) including: Money; Four Days That Changed The World (leading up to Easter); People in Prayer; How To Turn The World Upside Down (from Acts) and Who's In Charge (from Isaiah).

FINANCIAL REVIEW

Financial position

Incoming resources for the year were £229,808 (2022: £179,580. Expenditure for the year was £222,519 (2022: £228,582) the surplus for the year was £7,289 including depreciation of £18,539 (2022: deficit £49,002 including depreciation of £18,000).

Reserves policy

The Trustees are committed to establishing a level of reserves for General Funds that will cover three months costs, subject to sufficient funding being available to achieve this, while not hampering the ongoing development of the ministry of the Church. The precise level of reserves to be £49,577 (excluding depreciation) and will be subject to regular review, taking into account levels of activity and prevailing circumstances. The unrestricted reserves at the balance sheet date are £138,955 (2022 - £126,410) designated reserves are £20,264 (2022 - £1,450). Total funds of the charity are £1,239,325 (2022 - £1,232,036), of which £1,080,106 (2022 - £1,104,176) are restricted.

For the purposes of short and medium term financial management, the trustees are concerned more with the management of working capital, and the healthy working capital position is entirely in line with their policy of holding free resources sufficient to fund three months of ongoing unrestricted expenditure to cover the eventuality of a material decline in incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Duke Street Church was originally constituted under two trust deeds. The charity's affairs have however been amalgamated under a "Scheme" with the Charity Commissioners dated 13 December 2002 into a single charity with a single set of Trustees.

Recruitment and appointment of new trustees

Trustees/Leadership Team members are normally recruited from within the membership and are appointed after consultation with the membership of the church and approval by the existing trustees/LT.
No external persons to the charity are entitled to appoint trustees.

Organisational structure

There are two groups of people involved in the running of the charity:

The Leadership Team, the bulk of whom form the Trustees, are responsible for the strategic direction and routine activities of the church while the Trustees are responsible for any legal requirements, that is, employment and the requirements of the charity law. The Leadership Team meet at least twice a month and the Trustees at least four times per year and as the need arises.

An Administration Group is responsible for much of the practical day-to-day needs under the direction of the leadership Team as appropriate.

The day to day running of the church office was delegated to the administrator, and chair of the Admin Group Mrs Fiona Buckell, under the supervision of the Leadership Team. Financial administration was undertaken by the treasurer, Mr Andrew Shorthouse.

Induction and training of new trustees

Trustee induction and training is informal. Trustees are aware of their responsibilities when they take up appointment.

Approved by order of the board of trustees on 31 July 2024 and signed on its behalf by:

Paul Stockdale

P Stockdale (Chair) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUKE STREET CHURCH

Independent examiner's report to the trustees of Duke Street Church
I report to the charity trustees on my examination of the accounts of Duke Street Church (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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.

Adam Bexon MChem FCA

Harwoods
1 Trinity Place
Midland Drive
Sutton Coldfield
West Midlands
B72 1TX

31 July 2024

DUKE STREET CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds £	Restricted funds £	Restricted fixed asset £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM						
Donations and legacies		172,586	120	-	172,706	143,359
Charitable activities						
Related church activities		654	-	-	654	690
Other trading activities	2	53,430	-	-	53,430	34,823
Investment income	3	3,018	-	-	3,018	708
Total		229,688	120	-	229,808	179,580
EXPENDITURE ON						
Charitable activities	4					
Direct church expenses		155,772	-	-	155,772	153,861
Related church activities		25,227	5,673	-	30,900	44,658
Depreciation		4,339	-	14,200	18,539	18,000
Other Expenditure						
		14,998	-	-	14,998	9,843
Governance cost		2,310	-	-	2,310	2,220
Total		202,646	5,673	14,200	222,519	228,582
NET INCOME/(EXPENDITURE)		27,042	(5,553)	(14,200)	7,289	(49,002)
Transfers between funds	14	4,317	(1,220)	(3,097)	-	-
Net movement in funds		31,359	(6,773)	(17,297)	7,289	(49,002)
RECONCILIATION OF FUNDS						
Total funds brought forward		127,860	9,659	1,094,517	1,232,036	1,281,038
TOTAL FUNDS CARRIED FORWARD		159,219	2,886	1,077,220	1,239,325	1,232,036

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2023

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	1,077,221	1,094,518
CURRENT ASSETS			
Debtors	10	5,720	4,893
Cash at bank and in hand		162,940	135,279
		168,660	140,172
CREDITORS			
Amounts falling due within one year	11	(6,556)	(2,654)
NET CURRENT ASSETS		162,104	137,518
TOTAL ASSETS LESS CURRENT LIABILITIES		1,239,325	1,232,036
NET ASSETS		1,239,325	1,232,036
FUNDS	14		
Unrestricted funds		159,219	127,860
Restricted funds		1,080,106	1,104,176
TOTAL FUNDS		1,239,325	1,232,036

The financial statements were approved by the Board of Trustees and authorised for issue on 31 July 2024 and were signed on its behalf by:

Paul Stockdale

P Stockdale (Chair) - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and rounded to the nearest £1.

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

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

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

Freehold property	- 2% on cost
Long leasehold	- Over the life of the lease
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

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

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

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Room hire	10,587	6,705
Coffee shop income	35,105	21,842
Rents received	7,125	6,000
Event and activity income	613	276
	53,430	34,823

3. INVESTMENT INCOME

	2023	2022
	£	£
Interest receivable - trading	3,018	708

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Direct church expenses	155,772	-	155,772
Related church activities	30,205	695	30,900
Depreciation	18,539	-	18,539
Other Expenditure			
	14,998	-	14,998
Governance cost	-	2,310	2,310
	219,514	3,005	222,519

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	2023	2022
	£	£
Wages and salaries	93,025	92,501
Social security costs	3,039	2,972
Other pension costs	8,398	4,346
	104,462	99,819

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

	2023	2022
Support Staff	5	5

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

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Restricted fixed asset	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	139,559	3,800	-	143,359
Charitable activities				
Related church activities	690	-	-	690
Other trading activities	34,823	-	-	34,823
Investment income	708	-	-	708
Total	175,780	3,800	-	179,580
EXPENDITURE ON				
Charitable activities				
Direct church expenses	153,836	25	-	153,861
Related church activities	40,931	3,727	-	44,658
Depreciation	3,800	-	14,200	18,000
Other Expenditure				
	9,843	-	-	9,843
Governance cost	2,220	-	-	2,220
Total	210,630	3,752	14,200	228,582
NET INCOME/(EXPENDITURE)	(34,850)	48	(14,200)	(49,002)
Transfers between funds	(6,063)	625	5,438	-
Net movement in funds	(40,913)	673	(8,762)	(49,002)
RECONCILIATION OF FUNDS				
Total funds brought forward	168,773	8,986	1,103,279	1,281,038
TOTAL FUNDS CARRIED FORWARD	127,860	9,659	1,094,517	1,232,036

8. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to £2,310 (2022 £2,220)

continued...

9. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2023	1,195,616	59,982	104,708	1,015	1,361,321
Additions	-	-	3,594	-	3,594
Disposals	-	-	(2,754)	-	(2,754)
At 31 December 2023	1,195,616	59,982	105,548	1,015	1,362,161
DEPRECIATION					
At 1 January 2023	170,399	7,206	89,142	56	266,803
Charge for year	14,200	600	3,401	338	18,539
Eliminated on disposal	-	-	(402)	-	(402)
At 31 December 2023	184,599	7,806	92,141	394	284,940
NET BOOK VALUE					
At 31 December 2023	1,011,017	52,176	13,407	621	1,077,221
At 31 December 2022	1,025,217	52,776	15,566	959	1,094,518

Included in cost or valuation of land and buildings is freehold land of £485,000 (2022 - £485,000) which is not depreciated.

The leasehold property relates to a leasehold flat (Jacey) which was renewed as a 99 year lease in 2011.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	5,720	4,893

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	6,556	2,654

12. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023 £	2022 £
Within one year	631	631
Between one and five years	315	946
	946	1,577

continued...

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Restricted fixed asset	2023 Total funds	2022 Total funds
	£	£	£	£	£
Fixed assets	1,077,221	-	-	1,077,221	1,094,518
Current assets	(911,446)	2,886	1,077,220	168,660	140,172
Current liabilities	(6,556)	-	-	(6,556)	(2,654)
	159,219	2,886	1,077,220	1,239,325	1,232,036

14. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
Unrestricted funds				
General fund	126,410	29,287	(16,742)	138,955
Hardship Fund - designated	1,450	(2,245)	5,000	4,205
Legacy Fund - Designated	-	-	16,059	16,059
	127,860	27,042	4,317	159,219
Restricted funds				
Jacey Building	7,659	(4,773)	-	2,886
Macedonia fund	-	(780)	780	-
Restricted fixed asset				
	1,094,517	(14,200)	(3,097)	1,077,220
Artwork	2,000	-	(2,000)	-
	1,104,176	(19,753)	(4,317)	1,080,106
TOTAL FUNDS	1,232,036	7,289	-	1,239,325

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	229,288	(200,001)	29,287
Hardship Fund - designated	400	(2,645)	(2,245)
	229,688	(202,646)	27,042
Restricted funds			
Jacey Building	-	(4,773)	(4,773)
Macedonia fund	120	(900)	(780)
Restricted fixed asset			
	-	(14,200)	(14,200)
	120	(19,873)	(19,753)
TOTAL FUNDS	229,808	(222,519)	7,289

continued...

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	Transfers between funds £	At 31.12.22 £
Unrestricted funds				
General fund	162,544	(31,902)	(4,232)	126,410
Hardship Fund - designated	3,898	(2,948)	500	1,450
Ron Legacy - designated	2,331	-	(2,331)	-
	168,773	(34,850)	(6,063)	127,860
Restricted funds				
Jacey Building	6,806	853	-	7,659
Macedonia fund	180	(805)	625	-
Restricted fixed asset				
	1,103,279	(14,200)	5,438	1,094,517
Artwork	2,000	-	-	2,000
	1,112,265	(14,152)	6,063	1,104,176
TOTAL FUNDS	1,281,038	(49,002)	-	1,232,036

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,280	(207,182)	(31,902)
Hardship Fund - designated	500	(3,448)	(2,948)
	175,780	(210,630)	(34,850)
Restricted funds			
Jacey Building	3,680	(2,827)	853
Macedonia fund	120	(925)	(805)
Restricted fixed asset			
	-	(14,200)	(14,200)
	3,800	(17,952)	(14,152)
TOTAL FUNDS	179,580	(228,582)	(49,002)

Restricted Funds
Fixed Asset Fund - relates to assets acquired by the church.
Jacey Building - up keep of Jacey Building
Artwork Fund - To be spent on artwork for the church.
Macedonia Fund - money collected and donated to a church in Macedonia

Designated Funds
Hardship Fund is a discretionary fund available to provide financial relief to members of the community agreed by the trustees.
Ron legacy project - to be spent on items approved by the trustees.
Legacy Fund - to be spent on items approved by the trustees

continued...

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

DUKE STREET CHURCH

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

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	37,375	1,499
Donations and collections	109,082	124,637
Gift aid	26,249	17,223
	172,706	143,359
Other trading activities		
Room hire	10,587	6,705
Coffee shop income	35,105	21,842
Rents received	7,125	6,000
Event and activity income	613	276
	53,430	34,823
Investment income		
Interest receivable - trading	3,018	708
Charitable activities		
Youth Activities	654	690
Total incoming resources	229,808	179,580
EXPENDITURE		
Charitable activities		
Wages and salaries	93,025	92,501
Social security	3,039	2,972
Pensions	8,398	4,346
Rates, water and energy	19,501	15,992
Insurance	2,745	2,547
Administration expenses	7,986	8,377
Activity expenses	1,475	3,003
Cleaning and maintenance	15,756	20,149
Church service expenses	837	296
Mission and giving	20,710	33,266
Youth expenses	2,356	1,446
Ministry expenses	741	2,232
Flat expenses	3,798	7,262
Community activities	837	1,303
Coffee shop purchases	14,998	9,843
Missionary flat expenses	4,773	2,827
Depreciation Freehold Property	14,200	14,200
Depreciation Long Leasehold	600	600
Depreciation Fixtures and Fittings	3,401	3,144
Depreciation Computer Equipment	338	56
	219,514	226,362
Support costs		
Governance costs		
Accountancy and legal fees	3,005	2,220
Total resources expended	222,519	228,582
Net income/(expenditure)	7,289	(49,002)

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1096824

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

FOR

DUKE STREET CHURCH

Harwoods
1 Trinity Place
Midland Drive
Sutton Coldfield
West Midlands
B72 1TX

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

DUKE STREET CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2022

TRUSTEES	P Stockdale (Chair) S Loescher K Loescher D Hallett S Welch M Pincher E Smith E J Pillar (appointed 21.6.2022)
PRINCIPAL ADDRESS	Duke Street Sutton Coldfield West Midlands B72 1RJ
REGISTERED CHARITY NUMBER	1096824
INDEPENDENT EXAMINER	Harwoods 1 Trinity Place Midland Drive Sutton Coldfield West Midlands B72 1TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Sutton Coldfield and the surrounding neighbourhood; and other such charitable purposes as shall, in the opinion of the members of the Church in general meeting further the work of the Church.

The objects of the charity are to further the religious and other charitable work of the Christian Faith. The charity is a member of the Evangelical Alliance and the Trustees subscribe to the Evangelical Alliance basis of faith. The charity owns premises in Sutton Coldfield comprising of a chapel and associated buildings as well as the freehold of a block of flats and the leasehold of a further flat, Duke Street Church has approximately 140 members. The church supports a number of UK and overseas Christian workers and mission organizations and is involved in a number of activities which benefit the wider community of Sutton Coldfield.

Public benefit

When planning and reviewing the objectives of the activities the Church has given due consideration to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church in their local communities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The church welcomed the ease of Covid restrictions on its life and activities following the Coronavirus pandemic. The only provision now being made is the availability of socially-distanced seating for our main Sunday service. It has also been possible to restart a number of mid-week activities (suspended during the pandemic), including the 'Retired Men's Fellowship' and 'Friends and Neighbours'. The pattern of sending out a prayer focus (e-prayer) and a newsletter (e-news) via email every week, established during the pandemic, has been continued, as has the provision of live-streaming our main Sunday services.

A recently established midweek group called 'Minijooks' for babies under the age of 1 and their carers has continued to be a much appreciated activity offered to the wider community. Carrying on too has been the monthly family-oriented early morning Sunday service, 'Duke Street Junc-tion'. These activities, along with other children's and youth activities taking place midweek and on Sundays, are well supported by our church families and the local community.

In January a commissioning service was held both for our Team Leader and Pastor, David Gibb, and extended to the church members. In the same month an Alpha course was run for those wishing to explore the Christian faith further.

A large number of church and community-based events were organised at Easter and Christmas which were enjoyed by many.

Towards the end of April a large number of the church family went away for a very enjoyable weekend to the Christian conference centre, Cloverley Hall. During the weekend those present benefited from a series of talks delivered by our pastor, David Gibb, based on the book of Esther.

May saw an event held to celebrate the HM Queen Elizabeth's platinum jubilee.

In June the church's house groups did not meet in homes but joined together in the church building to follow a weekly course entitled 'Inspired' which provided teaching and the opportunity for discussion. The aim of each week was to get those attending to think about how they could 'build stronger together' in different areas. Themes included: how do we love God and love each other?; building stronger and better mental health; how to develop our personal walk with Jesus; how to be salt and light in the places where God has put us?

A course, 'Griefshare', which commenced in September, proved to be enormously helpful to those who attended, some from the church, others from outside, helping them as they try to come to terms with bereavement.

A 'Pumpkin Patch Party' event for families was held at the end of October - this proved to be very popular with families from outside church, providing an alternative to Halloween events.

Throughout the year the church was pleased to continue to welcome a number of refugees from Iran and, during the course of the year, a family from Ukraine living with a church family, attended the church. We were delighted to see a number of them baptised at a special service.

During the summer the Coffee Tree café extended its opening hours on Wednesdays and opened for the first time on Saturday mornings which coincided with a new monthly Saturday morning community activity called 'Stay and Play', which has proved to be very popular.

Regular donations of foodstuffs to Birmingham City Mission (BCM) Foodbank continued to be made and, towards the end of November, gifts provided for the BCM Toy Appeal. Money was also raised for Tear Fund through the Tear Fund Big Quiz attended by many from the local community. Additional gifts were made to help those providing support in Ukraine following the outbreak of the war.

The huge rise in energy costs in 2022 has impacted the church's budget and prompted scrutiny of ways in which savings can be made, through efficiencies and modifications to our system. This work is ongoing.

The church treasurer, Sallie Morgan, stepped down at the end of December, following many years' sterling work in that role.

FINANCIAL REVIEW

Financial position

Incoming resources for the year were £179,580 (2021: £171,600). Expenditure for the year was £228,582 (2021: £181,177). The deficit for the year was £49,002 including depreciation of £18,000 (2021: deficit £9,517 including depreciation of £17,588).

FINANCIAL REVIEW

Reserves policy

The Trustees are committed to establishing a level of reserves for General Funds that will cover three months costs, subject to sufficient funding being available to achieve this, while not hampering the ongoing development of the ministry of the Church. The precise level of reserves to be £50,185 (excluding depreciation) and will be subject to regular review, taking into account levels of activity and prevailing circumstances. The unrestricted reserves at the balance sheet date are £167,323 (2021 - £162,544) designated reserves are £1,450 (2021 - £6,229). Total funds of the charity are £1,232,036 (2021 - £1,281,038), of which £1,103,279 (2021 - £1,1112,265) are restricted.

For the purposes of short and medium term financial management, the trustees are concerned more with the management of working capital, and the healthy working capital position is entirely in line with their policy of holding free resources sufficient to fund three months of ongoing unrestricted expenditure to cover the eventuality of a material decline in incoming resources.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Duke Street Church was originally constituted under two trust deeds. The charity's affairs have however been amalgamated under a "Scheme" with the Charity Commissioners dated 13 December 2002 into a single charity with a single set of Trustees.

Recruitment and appointment of new trustees

Trustees/Leadership Team members are normally recruited from within the membership and are appointed after consultation with the membership of the church and approval by the existing trustees/LT.
No external persons to the charity are entitled to appoint trustees.

Organisational structure

There are two groups of people involved in the running of the charity:

The Leadership Team, the bulk of whom form the Trustees, are responsible for the strategic direction and routine activities of the church and any legal requirements, that is, employment and the requirements of the charity law. The Leadership Team meet at least twice a month and the Trustees at least four times per year and as the need arises.

An Administration Group is responsible for much of the practical day-to-day needs under the direction of the leadership Team as appropriate.

The day to day running of the church office was delegated to the administrator, and chair of the Admin Group Mrs Fiona Buckell, under the supervision of the Leadership Team. Financial administration was undertaken by the treasurer, currently Mrs Sallie Morgan'.

Induction and training of new trustees

Trustee induction and training is informal. Trustees are aware of their responsibilities when they take up appointment.

Approved by order of the board of trustees on 6/6/23 and signed on its behalf by:

Paul Stockdale

P Stockdale (Chair) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DUKE STREET CHURCH

Independent examiner's report to the trustees of Duke Street Church
I report to the charity trustees on my examination of the accounts of Duke Street Church (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have 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.

Adam Bexon MChem FCA

Harwoods
1 Trinity Place
Midland Drive
Sutton Coldfield
West Midlands
B72 1TX

Date: 6/6/2023

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	Unrestricted funds	Restricted funds	Restricted fixed asset	2022 Total funds	2021 Total funds
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies		139,559	3,800	-	143,359	147,412
Charitable activities						
Related church activities		690	-	-	690	151
Other trading activities	2	34,823	-	-	34,823	23,763
Investment income	3	708	-	-	708	274
Total		175,780	3,800	-	179,580	171,600
EXPENDITURE ON						
Charitable activities	4					
Direct church expenses		153,836	25	-	153,861	111,295
Related church activities		40,931	3,727	-	44,658	44,281
Depreciation		3,800	-	14,200	18,000	17,588
Other Expenditure						
		9,843	-	-	9,843	5,791
Governance cost		2,220	-	-	2,220	2,160
Total		210,630	3,752	14,200	228,582	181,115
NET INCOME/(EXPENDITURE)		(34,850)	48	(14,200)	(49,002)	(9,515)
Transfers between funds	13	(6,063)	625	5,438	-	-
Net movement in funds		(40,913)	673	(8,762)	(49,002)	(9,515)
RECONCILIATION OF FUNDS						
Total funds brought forward		168,773	8,986	1,103,279	1,281,038	1,290,553
TOTAL FUNDS CARRIED FORWARD		127,860	9,659	1,094,517	1,232,036	1,281,038

The notes form part of these financial statements

DUKE STREET CHURCH

BALANCE SHEET
31 DECEMBER 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	8	1,094,518	1,103,280
CURRENT ASSETS			
Debtors	9	4,893	6,635
Cash at bank and in hand		135,279	176,366
		140,172	183,001
CREDITORS			
Amounts falling due within one year	10	(2,654)	(5,243)
NET CURRENT ASSETS		137,518	177,758
TOTAL ASSETS LESS CURRENT LIABILITIES		1,232,036	1,281,038
NET ASSETS		1,232,036	1,281,038
FUNDS	13		
Unrestricted funds		127,860	168,773
Restricted funds		1,104,176	1,112,265
TOTAL FUNDS		1,232,036	1,281,038

The financial statements were approved by the Board of Trustees and authorised for issue on ...6/6/23............... and were signed on its behalf by:

Paul Stockdale
....
P Stockdale (Chair) - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and rounded to the nearest £1.

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

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

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

Freehold property	- 2% on cost
Long leasehold	- Over the life of the lease
Fixtures and fittings	- 25% on reducing balance
Computer equipment	- 33% on cost

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

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

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants
In the previous year the charity received government grants in relation to COVID-19. These grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the charity will comply with conditions attaching to them and the grants will be received using the performance/accrual model.

continued...

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

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Room hire	6,705	1,399
Coffee shop income	21,842	9,553
Rents received	6,000	12,811
Event and activity income	276	-
	34,823	23,763

3. INVESTMENT INCOME

	2022	2021
	£	£
Interest receivable - trading	708	274

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Direct church expenses	153,861	-	153,861
Related church activities	44,658	-	44,658
Depreciation	18,000	-	18,000
Other Expenditure			
	9,843	-	9,843
Governance cost	-	2,220	2,220
	226,362	2,220	228,582

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	92,501	78,591
Social security costs	2,972	1,383
Other pension costs	4,346	3,654
	99,819	83,628

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

	2022	2021
Support Staff	5	5

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

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Restricted fixed asset	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	147,292	120	-	147,412
Charitable activities				
Related church activities	151	-	-	151
Other trading activities	16,952	6,811	-	23,763
Investment income	274	-	-	274
Total	164,669	6,931	-	171,600
EXPENDITURE ON				
Charitable activities				
Direct church expenses	111,295	-	-	111,295
Related church activities	33,479	10,802	-	44,281
Depreciation	3,388	-	14,200	17,588
Other Expenditure				
	5,791	-	-	5,791
Governance cost	2,160	-	-	2,160
Total	156,113	10,802	14,200	181,115
NET INCOME/(EXPENDITURE)	8,556	(3,871)	(14,200)	(9,515)
Transfers between funds	(254)	-	254	-
Net movement in funds	8,302	(3,871)	(13,946)	(9,515)
RECONCILIATION OF FUNDS				
Total funds brought forward	160,471	12,857	1,117,225	1,290,553
TOTAL FUNDS CARRIED FORWARD	168,773	8,986	1,103,279	1,281,038

8. TANGIBLE FIXED ASSETS

	Freehold property	Long leasehold	Fixtures and fittings	Computer equipment	Totals
	£	£	£	£	£
COST					
At 1 January 2022	1,195,616	59,982	96,485	-	1,352,083
Additions	-	-	8,223	1,015	9,238
At 31 December 2022	1,195,616	59,982	104,708	1,015	1,361,321
DEPRECIATION					
At 1 January 2022	156,199	6,606	85,998	-	248,803
Charge for year	14,200	600	3,144	56	18,000
At 31 December 2022	170,399	7,206	89,142	56	266,803
NET BOOK VALUE					
At 31 December 2022	1,025,217	52,776	15,566	959	1,094,518
At 31 December 2021	1,039,417	53,376	10,487	-	1,103,280

continued...

8. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £485,000 (2021 - £485,000) which is not depreciated.

The leasehold property relates to a leasehold flat (Jacey) which was renewed as a 99 year lease in 2011.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other debtors	4,893	6,635

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Other creditors	2,654	5,243

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	631	941
Between one and five years	1,892	-
	2,523	941

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Restricted fixed asset	2022 Total funds	2021 Total funds
	£	£	£	£	£
Fixed assets	1,094,518	-	-	1,094,518	1,103,280
Current assets	(964,004)	9,659	1,094,517	140,172	183,001
Current liabilities	(2,654)	-	-	(2,654)	(5,243)
	127,860	9,659	1,094,517	1,232,036	1,281,038

13. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	Transfers between funds	At 31.12.22
	£	£	£	£
Unrestricted funds				
General fund	162,544	(31,902)	(4,232)	126,410
Hardship Fund - designated	3,898	(2,948)	500	1,450
Ron Legacy - designated	2,331	-	(2,331)	-
	168,773	(34,850)	(6,063)	127,860
Restricted funds				
Jacey Building	6,806	853	-	7,659
Macedonia fund	180	(805)	625	-
Restricted fixed asset				
	1,103,279	(14,200)	5,438	1,094,517
Artwork	2,000	-	-	2,000
	1,112,265	(14,152)	6,063	1,104,176
TOTAL FUNDS	1,281,038	(49,002)	-	1,232,036

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	175,280	(207,182)	(31,902)
Hardship Fund - designated	500	(3,448)	(2,948)
	175,780	(210,630)	(34,850)
Restricted funds			
Jacey Building	3,680	(2,827)	853
Macedonia fund	120	(925)	(805)
Restricted fixed asset			
	-	(14,200)	(14,200)
	3,800	(17,952)	(14,152)
TOTAL FUNDS	179,580	(228,582)	(49,002)

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	Transfers between funds £	At 31.12.21 £
Unrestricted funds				
General fund	151,192	12,106	(754)	162,544
Hardship Fund - designated	6,948	(3,550)	500	3,898
Ron Legacy - designated	2,331	-	-	2,331
	160,471	8,556	(254)	168,773
Restricted funds				
Jacey Building	10,657	(3,851)	-	6,806
Macedonia fund	200	(20)	-	180
Restricted fixed asset				
	1,117,225	(14,200)	254	1,103,279
Artwork	2,000	-	-	2,000
	1,130,082	(18,071)	254	1,112,265
TOTAL FUNDS	1,290,553	(9,515)	-	1,281,038

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,669	(152,563)	12,106
Hardship Fund - designated	-	(3,550)	(3,550)
	164,669	(156,113)	8,556
Restricted funds			
Jacey Building	6,811	(10,662)	(3,851)
Macedonia fund	120	(140)	(20)
Restricted fixed asset			
	-	(14,200)	(14,200)
	6,931	(25,002)	(18,071)
TOTAL FUNDS	171,600	(181,115)	(9,515)

Restricted Funds
Fixed Asset Fund - relates to assets acquired by the church.
Jacey Building - up keep of Jacey Building
Artwork Fund - To be spent on artwork for the church.
Macedonia Fund - money collected and donated to a church in Macedonia

Designated Funds
Hardship Fund is a discretionary fund available to provide financial relief to members of the community agreed by the trustees.
Ron legacy project - to be spent on items approved by the trustees.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

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

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	1,499	52,279
Donations and collections	124,637	76,854
Gift aid	17,223	16,414
Job Retention Scheme	-	1,865
	143,359	147,412
Other trading activities		
Room hire	6,705	1,399
Coffee shop income	21,842	9,553
Rents received	6,000	12,811
Event and activity income	276	-
	34,823	23,763
Investment income		
Interest receivable - trading	708	274
Charitable activities		
Youth Activities	690	151
Total incoming resources	179,580	171,600
EXPENDITURE		
Charitable activities		
Wages and salaries	92,501	78,591
Social security	2,972	1,383
Pensions	4,346	3,654
Rates, water and energy	15,992	6,029
Insurance	2,547	2,189
Administration expenses	8,377	7,135
Activity expenses	3,003	1,162
Cleaning and maintenance	20,149	7,423
Church service expenses	296	2,617
Mission and giving	33,266	30,298
Youth expenses	1,446	1,058
Ministry expenses	2,232	54
Flat expenses	7,262	2,565
Community activities	1,303	756
Coffee shop purchases	9,843	5,791
Missionary flat expenses	2,827	10,662
Depreciation Freehold Property	14,200	14,200
Depreciation Long Leasehold	600	600
Depreciation Fixtures and Fittings	3,144	2,788
Depreciation Computer Equipment	56	-
	226,362	178,955
Support costs		
Governance costs		
Accountancy and legal fees	2,220	2,160
Total resources expended	228,582	181,115
Net expenditure	(49,002)	(9,515)

This page does not form part of the statutory financial statements

Accounts

REGISTERED CHARITY NUMBER: 1096824

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
DUKE STREET CHURCH

Harwoods
1 Trinity Place
Midland Drive
Sutton Coldfield
West Midlands
B72 1TX

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

DUKE STREET CHURCH

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2021

TRUSTEES	A Byron (resigned 31.12.2021) P Stockdale (Chair) S Loescher K Loescher D Hallett S Welch M Pincher E Smith
PRINCIPAL ADDRESS	Duke Street Sutton Coldfield West Midlands B72 1RJ
REGISTERED CHARITY NUMBER	1096824
INDEPENDENT EXAMINER	Harwoods 1 Trinity Place Midland Drive Sutton Coldfield West Midlands B72 1TX

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

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

OBJECTIVES AND ACTIVITIES
Objectives and aims
The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Sutton Coldfield and the surrounding neighbourhood; and other such charitable purposes as shall, in the opinion of the members of the Church in general meeting further the work of the Church.

The objects of the charity are to further the religious and other charitable work of the Christian Faith. The charity is a member of the Evangelical Alliance and the Trustees subscribe to the Evangelical Alliance basis of faith. The charity owns premises in Sutton Coldfield comprising of a chapel and associated buildings as well as the freehold of a block of flats and the leasehold of a further flat, Duke Street Church has approximately 140 members. The church supports a number of UK and overseas Christian workers and mission organizations and is involved in a number of activities which benefit the wider community of Sutton Coldfield.

Public benefit
When planning and reviewing the objectives of the activities the Church has given due consideration to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church in their local communities.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to the ongoing Coronavirus pandemic and following the government's guidance, normal church activities held in the church building had to be suspended from time to time. In June Sunday services resumed in the church building. Covid risks were mitigated by providing socially distanced seating arrangements and insisting on the wearing of face masks. Other steps were taken to keep the congregation safe.

During periods when church services were not held in the building Sunday service material (e-worship) was sent out by email each week, mostly consisting of recorded video material.
In addition a prayer focus (e-prayer) and a newsletter (e-news) were sent out via email every week. These continued when Covid restrictions began to be eased. The newsletter included a mixture of church family news, contributions from church members, resources and information that may have been of interest to some and was very much aimed at helping and encouraging church members to keep in touch with each other and stay connected to church.

For those without internet access a print version of each of these resources was produced, using the same material where appropriate and including extra materials in place of internet-based items. For e-worship on a Sunday an audio CD of the sermon was also sent out to those without internet access. When services recommenced it was possible for those nervous about coming to church in person to watch services via a live stream which had been set up.

For the children and young people, Carron Hopwood (the church's Children & Youth Pastor) produced story & craft videos each week for the different age groups which were available on YouTube and FaceBook. For the ID age group (11-18s) devotional materials were sent out directly to the young people. They also enjoyed an indoor 'camp' arranged for them.

For our toddler groups, Little Jooks & Jooks of Hazard, a weekly storytime video was posted on YouTube and Facebook. A new midweek group called Minijooks commenced for babies under the age of 1 and their carers. Another new innovation was the commencement of a family-oriented service called 'Duke Street Junction'. This proved to be particularly useful for families as the church started up again 'normally' after lockdown.

At Easter we were able to hold services in the church building on both Good Friday and Easter Sunday. There was also an Easter egg Hunt organised which was enjoyed by both families in the church and from the local community. Then in October we ran a 'Light Party' event for families - this proved to be very popular with families from outside church. In early December we held a family event with crafts and activities for families in the church building. This, too, was enjoyed by many from the local community.
We were pleased to be able to provide an Alpha course for those wishing to explore the Christian faith.

During the year a luncheon club was established, Agape, which provided an opportunity for people to meet socially over a meal and study the Bible. The meals took place in a local pub. This was particularly appreciated as Covid restrictions were eased and social gatherings were permitted.
Over the summer months, after a week of prayer and in consultation with the church members, the Leadership Team put forward a church vision document which has been informing what has been happening as the church has moved out of lockdown

The Coffee Tree café had to close during the various lockdowns but re-opened in June when it was possible to do so. Careful steps were taken to ensure customers would feel Covid-safe in the café space.
Regular donations of foodstuffs to Birmingham City Mission Foodbank and donations were made and, towards the end of November, gifts provided for the BCM Toy Appeal. The church was pleased to be able to provide practical and spiritual support to a small group of refugees who, having recently arrived in the UK, were being housed locally.
The trustees were able to upgrade the windows of the church's flat used by a retired church missionary, thus making it more comfortable for her.

Our children and youth pastor, Carron Hopwood, began a two-year course of study in relation to her role.
The Reverend David Gibb was appointed as the church's new team leader/pastor and commenced his role on March 6th 2021.

At the end of 2021 Paul Stockdale took over (from Anita Byron) as Chairman of the Trustees.

FINANCIAL REVIEW

Financial position

Incoming resources for the year were £171,600 (2020: £130,846). Expenditure for the year was £181,117 (2020: £177,445). The deficit for the year was £9,517 including depreciation of £17,588 (2020: deficit £29,389 including depreciation of £18,011).

FINANCIAL REVIEW

Reserves policy

The Trustees are committed to establishing a level of reserves for General Funds that will cover three months costs, subject to sufficient funding being available to achieve this, while not hampering the ongoing development of the ministry of the Church. The precise level of reserves to be £38,182 (excluding depreciation) and will be subject to regular review, taking into account levels of activity and prevailing circumstances. The unrestricted reserves at the balance sheet date are £162,544 (2020 - £151,192) designated reserves are £6,229 (2020 - £9,279). Total funds of the charity are £1,281,038 (2020 - £1,290,552), of which £1,112,265 (2020 - £1,130,081) are restricted.

For the purposes of short and medium term financial management, the trustees are concerned more with the management of working capital, and the healthy working capital position is entirely in line with their policy of holding free resources sufficient to fund three months of ongoing unrestricted expenditure to cover the eventuality of a material decline in incoming resources.

FUTURE PLANS

The Church is well aware of COVID-19 and the impact this has on our activities and services. Strategies have been adopted to maintain contact with the members and some of the wider church community. However we do not anticipate it having any significant impact on the finances of the church.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Duke Street Church was originally constituted under two trust deeds. The charity's affairs have however been amalgamated under a "Scheme" with the Charity Commissioners dated 13 December 2002 into a single charity with a single set of Trustees.

Recruitment and appointment of new trustees

Trustees/Leadership Team members are normally recruited from within the membership and are appointed after consultation with the membership of the church and approval by the existing trustees/LT.
No external persons to the charity are entitled to appoint trustees.

Organisational structure

There are two groups of people involved in the running of the charity:

The Leadership Team who are the Trustees are responsible for the strategic direction and routine activities of the church and any legal requirements, that is, employment and the requirements of the charity law. They meet at least once a month.

An Administration Group is responsible for much of the practical day-to-day needs under the direction of the leadership Team as appropriate.

The day to day running of the church office was delegated to the administrator, and chair of the Admin Group Mrs Fiona Buckell, under the supervision of the Leadership Team, Financial administration was undertaken by the treasurer, currently Mrs Sallie Morgan.

Induction and training of new trustees

Trustee induction and training is informal. Trustees are aware of their responsibilities when they take up appointment.

Approved by order of the board of trustees on 11 October 2022 and signed on its behalf by:

Paul Stockdale

P Stockdale (Chair) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUKE STREET CHURCH

Independent examiner's report to the trustees of Duke Street Church
I report to the charity trustees on my examination of the accounts of Duke Street Church (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

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

I have 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.

Adam Bexon MChem FCA
Harwoods
1 Trinity Place
Midland Drive
Sutton Coldfield
West Midlands
B72 1TX

Date: 27TH OCTOBER 2022

DUKE STREET CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds	Restricted funds	Restricted fixed asset	2021 Total funds	2020 Total funds
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies		147,292	120	-	147,412	109,373
Charitable activities						
Related church activities		151	-	-	151	791
Other trading activities	2	16,952	6,811	-	23,763	20,295
Investment income	3	274	-	-	274	387
Total		164,669	6,931	-	171,600	130,846
EXPENDITURE ON						
Raising funds		5,791	-	-	5,791	3,878
Charitable activities	4					
Direct church expenses		113,455	-	-	113,455	84,273
Related church activities		33,479	10,802	-	44,281	54,073
Depreciation		3,388	-	14,200	17,588	18,011
Total		156,113	10,802	14,200	181,115	160,235
NET INCOME/(EXPENDITURE)		8,556	(3,871)	(14,200)	(9,515)	(29,389)
Transfers between funds	13	(254)	-	254	-	-
Net movement in funds		8,302	(3,871)	(13,946)	(9,515)	(29,389)
RECONCILIATION OF FUNDS						
Total funds brought forward		160,471	12,857	1,117,225	1,290,553	1,319,941
TOTAL FUNDS CARRIED FORWARD		168,773	8,986	1,103,279	1,281,038	1,290,552

DUKE STREET CHURCH

BALANCE SHEET
31 DECEMBER 2021

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	8	1,103,280	1,117,224
CURRENT ASSETS			
Debtors	9	6,635	5,586
Cash at bank and in hand		176,366	171,146
		183,001	176,732
CREDITORS			
Amounts falling due within one year	10	(5,243)	(3,404)
NET CURRENT ASSETS		177,758	173,328
TOTAL ASSETS LESS CURRENT LIABILITIES		1,281,038	1,290,552
NET ASSETS		1,281,038	1,290,552
FUNDS	13		
Unrestricted funds		168,773	160,471
Restricted funds		1,112,265	1,130,081
TOTAL FUNDS		1,281,038	1,290,552

The financial statements were approved by the Board of Trustees and authorised for issue on 11 October 2022 and were signed on its behalf by:

P Stockdale (Chair) - Trustee

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and rounded to the nearest £1.

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

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

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

Freehold property	- 2% on cost
Long leasehold	- Over the life of the lease
Fixtures and fittings	- 25% on reducing balance

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

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

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants
The charity received government grants in relation to COVID-19. These grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the charity will comply with conditions attaching to them and the grants will be received using the performance/accrual model.

continued...

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Room hire	1,399	2,669
Coffee shop income	9,553	5,826
Rents received	12,811	11,800
	23,763	20,295

3. INVESTMENT INCOME

	2021	2020
	£	£
Interest receivable - trading	274	387

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Direct church expenses	111,055	2,400	113,455
Related church activities	44,281	-	44,281
Depreciation	17,588	-	17,588
	172,924	2,400	175,324

5. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

6. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	78,591	47,749
Social security costs	1,383	707
Other pension costs	3,654	2,275
	83,628	50,731

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

	2021	2020
Support Staff	5	3

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

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Restricted fixed asset	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	107,338	2,035	-	109,373
Charitable activities				
Related church activities	791	-	-	791
Other trading activities	13,995	6,300	-	20,295
Investment income	387	-	-	387
Total	122,511	8,335	-	130,846
EXPENDITURE ON				
Raising funds	3,878	-	-	3,878
Charitable activities				
Direct church expenses	84,273	-	-	84,273
Related church activities	49,633	4,440	-	54,073
Depreciation	3,811	-	14,200	18,011
Total	141,595	4,440	14,200	160,235
NET INCOME/(EXPENDITURE)	(19,084)	3,895	(14,200)	(29,389)
Transfers between funds	3,811	-	(3,811)	-
Net movement in funds	(15,273)	3,895	(18,011)	(29,389)
RECONCILIATION OF FUNDS				
Total funds brought forward	175,744	8,962	1,135,235	1,319,941
TOTAL FUNDS CARRIED FORWARD	160,471	12,857	1,117,224	1,290,552

8. TANGIBLE FIXED ASSETS

	Freehold property	Long leasehold	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 January 2021	1,195,616	59,982	92,843	1,348,441
Additions	-	-	3,642	3,642
At 31 December 2021	1,195,616	59,982	96,485	1,352,083
DEPRECIATION				
At 1 January 2021	141,999	6,006	83,210	231,215
Charge for year	14,200	600	2,788	17,588
At 31 December 2021	156,199	6,606	85,998	248,803
NET BOOK VALUE				
At 31 December 2021	1,039,417	53,376	10,487	1,103,280
At 31 December 2020	1,053,617	53,976	9,633	1,117,226

continued...

8. TANGIBLE FIXED ASSETS - continued

Included in cost or valuation of land and buildings is freehold land of £485,000 (2020 - £485,000) which is not depreciated.

The leasehold property relates to a leasehold flat (Jacey) which was renewed as a 99 year lease in 2011.

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other debtors	6,635	5,586

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	5,243	3,404

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	941	941

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

				2021	2020
	Unrestricted funds	Restricted funds	Restricted fixed asset	Total funds	Total funds
	£	£	£	£	£
Fixed assets	-	-	1,103,280	1,103,280	1,117,224
Current assets	174,015	8,986	-	183,001	176,732
Current liabilities	(5,242)	-	(1)	(5,243)	(3,404)
	168,773	8,986	1,103,279	1,281,038	1,290,552

13. MOVEMENT IN FUNDS

	At 1.1.21	Net movement in funds	Transfers between funds	At 31.12.21
	£	£	£	£
Unrestricted funds				
General fund	151,192	12,106	(754)	162,544
Hardship Fund - designated	6,948	(3,550)	500	3,898
Ron Legacy - designated	2,331	-	-	2,331
	160,471	8,556	(254)	168,773
Restricted funds				
Jacey Building	10,657	(3,851)	-	6,806
Macedonia fund	200	(20)	-	180
Restricted fixed asset				
	1,117,225	(14,200)	254	1,103,279
Artwork	2,000	-	-	2,000
	1,130,082	(18,071)	254	1,112,265
TOTAL FUNDS	1,290,553	(9,515)	-	1,281,038

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	164,669	(152,563)	12,106
Hardship Fund - designated	-	(3,550)	(3,550)
	164,669	(156,113)	8,556
Restricted funds			
Jacey Building	6,811	(10,662)	(3,851)
Macedonia fund	120	(140)	(20)
Restricted fixed asset			
	-	(14,200)	(14,200)
	6,931	(25,002)	(18,071)
TOTAL FUNDS	171,600	(181,115)	(9,515)

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	Transfers between funds £	At 31.12.20 £
Unrestricted funds				
General fund	163,232	(17,830)	5,790	151,192
Hardship Fund - designated	8,100	827	(1,979)	6,948
Ron Legacy - designated	4,412	(2,081)	-	2,331
	175,744	(19,084)	3,811	160,471
Restricted funds				
Jacey Building	6,782	3,875	-	10,657
Macedonia fund	180	20	-	200
Restricted fixed asset				
	1,135,235	(14,200)	(3,811)	1,117,224
Artwork	2,000	-	-	2,000
	1,144,197	(10,305)	(3,811)	1,130,081
TOTAL FUNDS	1,319,941	(29,389)	-	1,290,552

continued...

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,361	(135,191)	(17,830)
Hardship Fund - designated	5,150	(4,323)	827
Ron Legacy - designated	-	(2,081)	(2,081)
	122,511	(141,595)	(19,084)
Restricted funds			
Jacey Building	6,300	(2,425)	3,875
Macedonia fund	2,035	(2,015)	20
Restricted fixed asset			
	-	(14,200)	(14,200)
	8,335	(18,640)	(10,305)
TOTAL FUNDS	130,846	(160,235)	(29,389)

Restricted Funds
Fixed Asset Fund - relates to assets acquired by the church.
Jacey Building - up keep of Jacey Building
Artwork Fund - To be spent on artwork for the church.
Macedonia Fund - money collected and donated to a church in Macedonia

Designated Funds
Hardship Fund is a discretionary fund available to provide financial relief to members of the community agreed by the trustees.
Ron legacy project - to be spent on items approved by the trustees.
Church fund - to be used as part payment of the pastors salary.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

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

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	52,279	5,152
Donations and collections	76,854	84,890
Gift aid	16,414	16,498
Job Retention Scheme	1,865	2,833
	147,412	109,373
Other trading activities		
Room hire	1,399	2,669
Coffee shop income	9,553	5,826
Rents received	12,811	11,800
	23,763	20,295
Investment income		
Interest receivable - trading	274	387
Charitable activities		
Youth Activities	151	791
Total incoming resources	171,600	130,846
EXPENDITURE		
Other trading activities		
Purchases	5,791	3,878
Charitable activities		
Wages and salaries	78,591	47,749
Social security	1,383	707
Pensions	3,654	2,275
Rates, water and energy	6,029	5,558
Insurance	2,189	2,096
Administration expenses	6,895	7,333
Activity expenses	1,162	890
Cleaning and maintenance	7,423	8,481
Church service expenses	2,617	815
Mission and giving	30,298	44,270
Youth expenses	1,058	1,171
Furniture project	-	2,778
Ministry expenses	54	595
Flat expenses	2,565	6,445
Community activities	756	933
Missionary flat expenses	10,662	2,425
Gifts	-	1,221
Advertising	-	354
Depreciation Freehold Property	14,200	14,200
Depreciation Long Leasehold	600	600
Depreciation Fixtures and Fittings	2,788	3,211
	172,924	154,107
Support costs		
Governance costs		
Sundries	240	90
Carried forward	240	90

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

	2021	2020
	£	£
Governance costs		
Brought forward	240	90
Accountancy and legal fees	2,160	2,160
	2,400	2,250
Total resources expended	181,115	160,235
Net expenditure	(9,515)	(29,389)

Accounts

REGISTERED CHARITY NUMBER: 1096824

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

FOR

DUKE STREET CHURCH

Burrows Scarborough
Sovereign House
12 Warwick Street
Coventry
West Midlands
CV5 6ET

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 DECEMBER 2020

PRINCIPAL ADDRESS

Duke Street
Sutton Coldfield
West Midlands
B72 1RJ

REGISTERED CHARITY NUMBER 1096824

INDEPENDENT EXAMINER

Burrows Scarborough
Sovereign House
12 Warwick Street
Coventry
West Midlands
CV5 6ET

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES
Objectives and aims
The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Sutton Coldfield and the surrounding neighbourhood; and other such charitable purposes as shall, in the opinion of the members of the Church in general meeting further the work of the Church.

The objects of the charity are to further the religious and other charitable work of the Christian Faith. The charity is a member of the Evangelical Alliance and the Trustees subscribe to the Evangelical Alliance basis of faith. The charity owns premises in Sutton Coldfield comprising of a chapel and associated buildings as well as the freehold of a block of flats and the leasehold of a further flat, Duke Street Church has approximately 140 members. The church supports a number of UK and overseas Christian workers and mission organisations and is involved in a number of activities which benefit the wider community of Sutton Coldfield.

Public benefit
When planning and reviewing the objectives of the activities the Church has given due consideration to the Charity Commission’s general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of our church in their local communities.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Due to the Coronavirus pandemic, normal church activities have had to be suspended from March 2020 for the rest of the year.

Since going into lockdown in March 2020 we have sent out Sunday service material (e-worship) by email each week - initially this was a mixture of written and recorded materials but is now almost all recorded (video).
In addition we have sent a prayer focus (e-prayer) and a newsletter (e-news) via email every week. The newsletter includes a mixture of church family news, contributions from church members, resources and information that may be of interest to some and was very much aimed at helping and encouraging church members to keep in touch with each other and stay connected to church.

For those without internet access a print version of each of these e-communications is produced, using the same material where appropriate and including extra materials in place of internet-based items. For e-worship on a Sunday we also send out an audio CD of the sermon.

In July 2020, once churches were allowed to open for individual prayer we began to open up the church building on a Friday morning for people to drop in and pray, and then from August 2020 we trialled holding live services under Covid-safe conditions in the building ie limiting numbers to 50, ensuring seating was spaced at 2 metres & encouraging the use of hand-sanitiser on entry to the building. Masks were compulsory & congregational singing was not allowed. In September & October we held live services on the 1st & 3rd Sundays of the month which were open to all, with a booking system in place to ensure we didn't exceed our capacity. E-worship continued to be sent out each week for those not able to come to services. Live services were suspended in November because of the second lockdown but resumed in December and included our carol service which we ran twice to enable more people to come. A Christmas card was delivered to all the houses in the streets around church inviting our neighbours to join us.

In September & October we held a weekly socially-distanced prayer meeting in the church building, and some home groups also used the church buildings for socially-distanced gatherings. Homegroups held their regular meetings online using Zoom, as did the Leadership Team and Trustees.

For the children and young people, our newly appointed Children & Youth Pastor (Carron Hopwood) produced story & craft videos each week for the different age groups which were available on YouTube and FaceBook. For the ID age group (11-18s) devotional materials were sent out directly to the young people. In November 2020 we launched 'Duke Street Junction' - a service aimed at families with younger children. The first one had to be done online as live gatherings were not permitted but in December it took place in the building.

During September and October, weekly gatherings for TAG (7-10) and ID (11-18) were held at church (in accordance with our Covid risk assessment). These were suspended when we went into second lockdown.
For our toddler groups, Little Jooks & Jooks of Hazard, a weekly storytime video was posted on YouTube and Facebook, and Little Jooks re-opened in a limited way in September and October. Again suspended when new restrictions were introduced.

In October we ran the 'Great Glow-Worm Hunt' event for families which took place outside and allowed families to participate in a socially-distanced way - this proved to be very popular with families from outside church.
The Coffee Tree café had closed when we went into the first lockdown in March but re-opened during September and October, although the introduction of the Tier system of restrictions affected what was permitted during that time. As part of Coffee Tree, we offered Storytime on a Friday morning for which parents had to book places and this ran until further restrictions were introduced.

Regular donations of foodstuffs to Birmingham City Mission Foodbank and donations to the BCM Toy Appeal continued through collection boxes outside the church building.

Following the resignation of Joel Woodier (Team Leader / Pastor) in Oct 2019, we advertised the post early in 2020, called 2 applicants for interview at the end of March. This was postponed, due to 'lockdown' and finally went ahead on 26th September 2020. One candidate was called to a second interview and after a further zoom meeting and having taken up references, Revd David Gibb was appointed with a view to taking up the post at the end of March 2021.

FINANCIAL REVIEW

Financial position

Incoming resources for the year were £130,846 (2019: £162,693). Expenditure for the year was £177,445 (2019: £177,446). The deficit for the year was £29,389 including depreciation of £18,011 (2019: deficit £14,753 including depreciation of £17,187).

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020

FINANCIAL REVIEW

Reserves policy

The Trustees are committed to establishing a level of reserves for General Funds that will cover three months costs, subject to sufficient funding being available to achieve this, while not hampering the ongoing development of the ministry of the Church. The precise level of reserves to be £53,419 (excluding depreciation) and will be subject to regular review, taking into account levels of activity and prevailing circumstances. The unrestricted reserves at the balance sheet date are £151,192 (2019 - £163,232) designated reserves are £9,279 (2019 - £12,512). Total funds of the charity are £1,290,552 (2019 - £1,319,941), of which £1,130,081 (2019 - £1,144,197) are restricted.

For the purposes of short and medium term financial management, the trustees are concerned more with the management of working capital, and the healthy working capital position is entirely in line with their policy of holding free resources sufficient to fund three months of ongoing unrestricted expenditure to cover the eventuality of a material decline in incoming resources.

FUTURE PLANS

The Church is well aware of COVID-19 and the impact this has on our activities and services. Strategies have been adopted to maintain contact with the members and some of the wider church community. However we do not anticipate it having any significant impact on the finances of the church.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Duke Street Church was originally constituted under two trust deeds. The charity's affairs have however been amalgamated under a "Scheme" with the Charity Commissioners dated 13 December 2002 into a single charity with a single set of Trustees.

Recruitment and appointment of new trustees

Trustees/Leadership Team members are normally recruited from within the membership and are appointed after consultation with the membership of the church and approval by the existing trustees/LT.
No external persons to the charity are entitled to appoint trustees.

Organisational structure

There are two groups of people involved in the running of the charity:

The Leadership Team who are the Trustees are responsible for the strategic direction and routine activities of the church and any legal requirements, that is, employment and the requirements of the charity law. They meet at least once a month.

An Administration Group is responsible for much of the practical day-to-day needs under the direction of the leadership Team as appropriate.

The day to day running of the church office was delegated to the administrator, and chair of the Admin Group Mrs Fiona Buckell, under the supervision of the Leadership Team, Financial administration was undertaken by the treasurer, currently Mrs Sallie Morgan.

Induction and training of new trustees

Trustee induction and training is informal. Trustees are aware of their responsibilities when they take up appointment.

Approved by order of the board of trustees on 24 May 2021 and signed on its behalf by:

A Byron (Chair) - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUKE STREET CHURCH

Independent examiner's report to the trustees of Duke Street Church
I report to the charity trustees on my examination of the accounts of Duke Street Church (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 giving me cause to believe that in any material respect:

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

I have 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.

Zoe Walsh FCCA
Burrows Scarborough
Sovereign House
12 Warwick Street
Coventry
West Midlands
CV5 6ET

24 May 2021

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	Notes	Unrestricted funds	Restricted funds	Restricted fixed asset	31.12.20 Total funds	31.12.19 Total funds
		£	£	£	£	£
INCOME AND ENDOWMENTS FROM						
Donations and legacies		107,338	2,035	-	109,373	119,128
Charitable activities						
Related church activities		791	-	-	791	2,538
Other trading activities	2	13,995	6,300	-	20,295	40,655
Investment income	3	387	-	-	387	372
Total		122,511	8,335	-	130,846	162,693
EXPENDITURE ON						
Raising funds		3,878	-	-	3,878	7,627
Charitable activities	4					
Direct church expenses		84,273	-	-	84,273	123,902
Related church activities		49,633	4,440	-	54,073	28,730
Depreciation		3,811	-	14,200	18,011	17,187
Total		141,595	4,440	14,200	160,235	177,446
NET INCOME/(EXPENDITURE)		(19,084)	3,895	(14,200)	(29,389)	(14,753)
Transfers between funds	13	3,811	-	(3,811)	-	-
Net movement in funds		(15,273)	3,895	(18,011)	(29,389)	(14,753)
RECONCILIATION OF FUNDS						
Total funds brought forward		175,744	8,962	1,135,235	1,319,941	1,334,694
TOTAL FUNDS CARRIED FORWARD		160,471	12,857	1,117,224	1,290,552	1,319,941

The notes form part of these financial statements

BALANCE SHEET
31 DECEMBER 2020

	Notes	31.12.20 £	31.12.19 £
FIXED ASSETS			
Tangible assets	8	1,117,224	1,135,235
CURRENT ASSETS			
Debtors	9	5,586	5,580
Cash at bank and in hand		171,146	181,566
		176,732	187,146
CREDITORS			
Amounts falling due within one year	10	(3,404)	(2,440)
NET CURRENT ASSETS		173,328	184,706
TOTAL ASSETS LESS CURRENT LIABILITIES		1,290,552	1,319,941
NET ASSETS		1,290,552	1,319,941
FUNDS	13		
Unrestricted funds		160,471	175,744
Restricted funds		1,130,081	1,144,197
TOTAL FUNDS		1,290,552	1,319,941

The financial statements were approved by the Board of Trustees and authorised for issue on 24 May 2021 and were signed on its behalf by:

A Byron (Chair) - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The Charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are presented in sterling and rounded to the nearest £1.

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

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

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

Freehold property	-	2% on cost
Long leasehold	-	Over the life of the lease
Fixtures and fittings	-	25% on reducing balance

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

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

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

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

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

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

2. OTHER TRADING ACTIVITIES

	31.12.20	31.12.19
	£	£
Room hire	2,669	12,605
Coffee shop income	5,826	15,367
Rents received	11,800	12,683
	20,295	40,655

3. INVESTMENT INCOME

	31.12.20	31.12.19
	£	£
Interest receivable - trading	387	372

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Direct church expenses	82,023	2,250	84,273
Related church activities	54,073	-	54,073
Depreciation	18,011	-	18,011
	154,107	2,250	156,357

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

6. STAFF COSTS

	31.12.20	31.12.19
	£	£
Wages and salaries	47,749	65,179
Social security costs	707	1,849
Other pension costs	2,275	3,234
	50,731	70,262

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

	31.12.20	31.12.19
Support Staff	3	3

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

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Restricted fixed asset	Total funds
	£	£	£	£
INCOME AND ENDOWMENTS FROM				
Donations and legacies	119,128	-	-	119,128
Charitable activities				
Related church activities	2,538	-	-	2,538
Other trading activities	33,972	6,683	-	40,655
Investment income	372	-	-	372
Total	156,010	6,683	-	162,693
EXPENDITURE ON				
Raising funds	7,627	-	-	7,627
Charitable activities				
Direct church expenses	123,902	-	-	123,902
Related church activities	25,012	3,718	-	28,730
Depreciation	-	-	17,187	17,187
Total	156,541	3,718	17,187	177,446
NET INCOME/(EXPENDITURE)	(531)	2,965	(17,187)	(14,753)
RECONCILIATION OF FUNDS				
Total funds brought forward	176,275	5,997	1,152,422	1,334,694
TOTAL FUNDS CARRIED FORWARD	175,744	8,962	1,135,235	1,319,941

8. TANGIBLE FIXED ASSETS

	Freehold property	Long leasehold	Fixtures and fittings	Totals
	£	£	£	£
COST				
At 1 January 2020 and 31 December 2020	1,195,616	59,981	92,842	1,348,439
DEPRECIATION				
At 1 January 2020	127,799	5,406	79,999	213,204
Charge for year	14,200	600	3,211	18,011
At 31 December 2020	141,999	6,006	83,210	231,215
NET BOOK VALUE				
At 31 December 2020	1,053,617	53,975	9,632	1,117,224
At 31 December 2019	1,067,817	54,575	12,843	1,135,235

Included in cost or valuation of land and buildings is freehold land of £485,000 (2019 - £485,000) which is not depreciated.

The leasehold property relates to a leasehold flat (Jacey) which was renewed as a 99 year lease in 2011.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other debtors	5,586	5,580

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.20	31.12.19
	£	£
Other creditors	3,404	2,440

11. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.12.20	31.12.19
	£	£
Within one year	941	1,882

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	Restricted fixed asset	31.12.20 Total funds	31.12.19 Total funds
	£	£	£	£	£
Fixed assets	(1)	-	1,117,225	1,117,224	1,135,235
Current assets	163,875	12,857	-	176,732	187,146
Current liabilities	(3,403)	-	(1)	(3,404)	(2,440)
	160,471	12,857	1,117,224	1,290,552	1,319,941

13. MOVEMENT IN FUNDS

	At 1.1.20	Net movement in funds	Transfers between funds	At 31.12.20
	£	£	£	£
Unrestricted funds				
General fund	163,232	(17,830)	5,790	151,192
Hardship Fund - designated	8,100	827	(1,979)	6,948
Ron Legacy - designated	4,412	(2,081)	-	2,331
	175,744	(19,084)	3,811	160,471
Restricted funds				
Jacey Building	6,782	3,875	-	10,657
Macedonia fund	180	20	-	200
Restricted fixed asset				
	1,135,235	(14,200)	(3,811)	1,117,224
Artwork	2,000	-	-	2,000
	1,144,197	(10,305)	(3,811)	1,130,081
TOTAL FUNDS	1,319,941	(29,389)	-	1,290,552

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	117,361	(135,191)	(17,830)
Hardship Fund - designated	5,150	(4,323)	827
Ron Legacy - designated	-	(2,081)	(2,081)
	122,511	(141,595)	(19,084)
Restricted funds			
Jacey Building	6,300	(2,425)	3,875
Macedonia fund	2,035	(2,015)	20
Restricted fixed asset			
	-	(14,200)	(14,200)
	8,335	(18,640)	(10,305)
TOTAL FUNDS	130,846	(160,235)	(29,389)

Comparatives for movement in funds

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
Unrestricted funds			
General fund	164,175	(943)	163,232
Hardship Fund - designated	7,100	1,000	8,100
Ron Legacy - designated	5,000	(588)	4,412
	176,275	(531)	175,744
Restricted funds			
Jacey Building	3,037	3,745	6,782
Macedonia fund	960	(780)	180
Restricted fixed asset			
	1,152,422	(17,187)	1,135,235
Artwork	2,000	-	2,000
	1,158,419	(14,222)	1,144,197
TOTAL FUNDS	1,334,694	(14,753)	1,319,941

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2020

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	147,010	(147,953)	(943)
Church Fund - designated	8,000	(8,000)	-
Hardship Fund - designated	1,000	-	1,000
Ron Legacy - designated	-	(588)	(588)
	156,010	(156,541)	(531)
Restricted funds			
Jacey Building	6,003	(2,258)	3,745
Macedonia fund	680	(1,460)	(780)
Restricted fixed asset			
	-	(17,187)	(17,187)
	6,683	(20,905)	(14,222)
TOTAL FUNDS	162,693	(177,446)	(14,753)

Restricted Funds
Fixed Asset Fund - relates to assets acquired by the church.
Jacey Building - up keep of Jacey Building
Artwork Fund - To be spent on artwork for the church.
Macedonia Fund - money collected and donated to a church in Macedonia

Designated Funds
Hardship Fund is a discretionary fund available to provide financial relief to members of the community agreed by the trustees.
Ron legacy project - to be spent on items approved by the trustees.
Church fund - to be used as part payment of the pastors salary.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2020.

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	31.12.20	31.12.19
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	5,152	9,001
Donations and collections	84,890	91,730
Gift aid	16,498	18,397
Job Retention Scheme	2,833	-
	109,373	119,128
Other trading activities		
Room hire	2,669	12,605
Coffee shop income	5,826	15,367
Rents received	11,800	12,683
	20,295	40,655
Investment income		
Interest receivable - trading	387	372
Charitable activities		
Youth Activities	791	2,538
Total incoming resources	130,846	162,693
EXPENDITURE		
Other trading activities		
Purchases	3,878	7,627
Charitable activities		
Wages and salaries	47,749	65,179
Social security	707	1,849
Pensions	2,275	3,234
Rates, water and energy	5,558	4,301
Insurance	2,096	1,661
Administration expenses	7,333	6,551
Activity expenses	890	12,799
Cleaning and maintenance	8,481	13,338
Church service expenses	815	1,275
Mission and giving	44,270	21,027
Youth expenses	1,171	2,858
Furniture project	2,778	5,395
Ministry expenses	595	1,575
Flat expenses	6,445	3,833
Community activities	933	1,612
Missionary flat expenses	2,425	2,258
Gifts	1,221	-
Advertising	354	-
Freehold property	14,200	14,200
Long leasehold	600	600
Fixtures and fittings	3,211	2,387
	154,107	165,932
Support costs		

This page does not form part of the statutory financial statements

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

	31.12.20	31.12.19
	£	£
Support costs		
Governance costs		
Sundries	90	90
Accountancy and legal fees	2,160	3,797
	2,250	3,887
Total resources expended	160,235	177,446
Net expenditure	(29,389)	(14,753)

This page does not form part of the statutory financial statements