

# KINGDOM CONCEPTS MINISTRIES

England & Wales · Charity number 1103984

## Details

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**Other names** CALVARY MIRACLE CENTRE

**Status** Registered

**Legal form** CIO

**Registered** 2004-05-27

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

## Contact

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**Address** Elmwood Church  
45 Hamstead Hill  
Handsworth Wood  
Birmingham  
B20 1BU

**Phone** 01215516032

**Website** [www.kingdomconceptsministries.co.uk](http://www.kingdomconceptsministries.co.uk)

## Activities

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**Objects:** TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN BIRMINGHAM AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

**Activities:** The charity holds regular seminars, workshops and conferences that deal with many topics such as personal development, finance, health and issues facing our community.

## Classification

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- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** IN BIRMINGHAM AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT
- Birmingham City

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£20,437	£21,653	-	-
2024-03-31	£18,370	£28,417	-	-
2023-03-31	£16,674	£17,661	-	-
2022-03-31	£15,376	£13,719	-	-
2021-03-31	£12,232	£11,459	-	-

## Trustees

Name	Role	Appointed
PASTOR B G BYFIELD	Chair	
HENRY MARTIN CLAY NELSON		
NESRITA FRANCIS		2012-01-30

**KINGDOM CONCEPTS MINISTRIES**

England & Wales - Charity number 1103984

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2025**

**(CHARITABLE INCORPORATED ORGANISATION)**

**KINGDOM CONCEPTS  
MINISTRIES**

**CHARITY REGISTRATION No: 1103984**

Independent Examiners Ltd  
The Grain Store  
Appledram Lane South  
Chichester  
West Sussex  
PO20 7EG



## **KINGDOM CONCEPTS MINISTRIES**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1103984
<b>DATE OF INCORPORATION</b>	27th April 2004
<b>START OF FINANCIAL YEAR</b>	1st April 2024
<b>END OF FINANCIAL YEAR</b>	31st March 2025
<b>TRUSTEES AT 31ST MARCH 2025</b>	Pastor B G Byfield (Chair) Nesrita Francis Henry M C Nelson
<b>GOVERNING DOCUMENT</b>	CIO - FOUNDATION CONVERSION DATED 13 FEB 2019

#### **OBJECTS**

To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Birmingham and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit, and to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the charity.

<b>REGISTERED ADDRESS</b>	Kingdom Concepts Ministries Elmwood URC 45 Hamstead Hill Handsworth Wood Birmingham B20 1BU
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<b>BANKERS</b>	Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN
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<b>ACCOUNTANT</b>	Independent Examiners Ltd The Grain Store Appledram Lane South Chichester West Sussex PO20 7EG
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**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**Office & Place of Worship:** 45 Hamstead Hill  
Handsworth Wood  
Birmingham B20 1BU

**Object of Charity**

- To maintain an inclusive place of worship where everyone is welcome and included.
- To provide opportunities for people who value and appreciate the importance of having fellowship with likeminded people to come together.
- To be a beacon in our community
- To be involved with and to make valued contributions to our community.
- To provide counselling, baby blessings, marriages, and funeral services.
- To teach Christian conduct based upon the word of God.

**Charity Activities**

Kingdom Concepts Ministries was founded in October 2010.

As a church, Kingdom Concepts Ministries (KCM) has, like many churches, seen a reduction in consistent attendance since the Covid pandemic.

We have done the following this year:

- Continued Sunday in-person services.
- Continued to hold our Wednesday night Bible Classes via Zoom.
- Held our annual Caribbean Community Night.
- Held 'special day:' Sunday services for Mother's Day, Father's Day, Easter, Pentecost, Ladies Day, Men's Day and Remembrance Day.
- Hosted a Men's Conference which include teachings on health issues such as prostate care, blood pressure, diet, and diabetes. Teachings on relationships and teachings on mental health care.
- The Men continued with their regular "Man2Man" meals which provides Christian men a safe space to talk, encourage and support each other.
- Women's fellowship on Zoom and social events such as afternoon tea, visit to restaurants, overseas visit to Ireland and conferences.
- Held a special 14th Anniversary Conference in October
- Teaching and training on how to manage finances during the continual cost-of-living crisis

**Achievements:**

- The ladies Department of the church continued in their annual outreach to both church members and members of the community whereby they were able to give gifts to improve the receiver's wellbeing and mental health.
- Zoom, Bible class continues every Wednesday. Teachings and lessons are available to members of the community as well as church members. Teaching includes topics such as Managing Finance, serving in the Church and in the Community, Emotional Intelligence and more
- Women established a safe forum to discuss mental health, menopause, healthy lifestyle, and other lady related topics.
- Provided an outreach ministry whereby we can feed those in need.

**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**Financial Review: Income and outgoings**

Please see attached.

**Structure:**

Kingdom Concepts Ministries is structured as follows:

- Senior Pastor
- 1 Officer - who hold the office as an Elder
- 1 Officer - who holds the office as a Minister.
- Leaders of Ladies Department - consisting of Leader and an Assistant
- Leader of Men's Department - consisting of Leader and an Assistant
- 1 Chief Usher - consisting of a Leader and an assistant.
- 1 Church Administrator
- 3 Trustees
- Congregation of approximately 25 members

**Governance & Management**

Kingdom Concepts Ministries is governed by the Senior pastor, the two officers and the trustees. By having regular meetings, HR, financial, spiritual, community and congregational related issues are discussed.

**The Future**

- To evangelise and encourage people to have a relationship with God.
- To nurture the new members of our church
- To see what funding is available to us and apply for relevant funding so that we can better serve our community.
- To research on how we can start a Food Bank.
- To provide counselling.

**Operation/Management Control**

The operation and management will continue to be run as follows:

Bryan Byfield - Senior Pastor & Trustee  
Henry Nelson - Church Elder, Assistant Pastor & Trustee  
Lovina Hazel - Church Minister  
Nesrita Francis - Trustee

**KINGDOM CONCEPTS MINISTRIES**

**TRUSTEES' ANNUAL REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2025**

**PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**Statement of Trustees' Responsibilities:**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on the ..... 29 - 1 - 2026 .....

Signed on their behalf by ..... Bryan Byfield .....

Signature:



**KINGDOM CONCEPTS MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
<b>INCOME FROM:</b>					
Donations & Legacies	<b>3a</b>	20,437	-	20,437	18,370
<b>TOTAL INCOME</b>		<b>20,437</b>	<b>-</b>	<b>20,437</b>	<b>18,370</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	<b>4a</b>	21,653	-	21,653	28,417
<b>TOTAL EXPENDITURE</b>		<b>21,653</b>	<b>-</b>	<b>21,653</b>	<b>28,417</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,216)</b>	<b>-</b>	<b>(1,216)</b>	<b>(10,047)</b>
Total Funds Brought Forward		12,481	-	12,481	22,528
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>11,265</b>	<b>-</b>	<b>11,265</b>	<b>12,481</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

**KINGDOM CONCEPTS MINISTRIES**

**BALANCE SHEET  
AS AT 31ST MARCH 2025**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 31-Mar-25 £</b>	<b>Total 31-Mar-24 £</b>
<b>Fixed Assets</b>					
Tangible Assets	<b>2</b>	-	-	-	-
<b>Current Assets</b>					
Cash at Bank & in Hand	<b>6</b>	11,835	-	11,835	12,753
Debtors & Prepayments	<b>7</b>	-	-	-	298
<b>Total Current Assets</b>		<b>11,835</b>	<b>-</b>	<b>11,835</b>	<b>13,051</b>
<b>Creditors:</b> amounts due within one year	<b>8</b>	570	-	570	570
<b>NET CURRENT ASSETS</b>		11,265	-	11,265	12,481
<b>TOTAL ASSETS</b> less current liabilities		<b>11,265</b>	<b>-</b>	<b>11,265</b>	<b>12,481</b>
Creditors falling due more than one year	<b>9</b>	-	-	-	-
<b>NET ASSETS</b>		<b>11,265</b>	<b>-</b>	<b>11,265</b>	<b>12,481</b>
<b>Funds of the Charity</b>					
General Funds		11,265	-	11,265	12,481
Restricted Funds	<b>5</b>	-	-	-	-
<b>Total Funds</b>		<b>11,265</b>	<b>-</b>	<b>11,265</b>	<b>12,481</b>

**Trustees' Responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the 29-1-2026

Signed on their behalf by Bryan Byfield

Signature: 

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

The Trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Cash Flow Statement**

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**1. ACCOUNTING POLICIES (Continued)**

***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

***Volunteer Help***

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

***Investment Income***

This is included in the accounts when receivable.

***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

***Expenditure and Liabilities***

***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

***Governance Costs***

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

***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

***Grants Payable without Performance Conditions***

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

***Support Costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

***Pensions***

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

***Operating Leases***

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

***Taxation***

The charity is exempt from tax on its charitable activities.

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

#### 1. ACCOUNTING POLICIES (Continued)

##### **Legal Status of the Charity**

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### **Fixed Assets**

Tangible fixed assets for use by the charity, are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

##### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a Reducing Balance over their estimated useful lives. The rates applied per annum are as follows:

Music Equipment	10%
Equipment & Computers	33%
Vicarage Furniture & Equipment	25%

#### 2. TANGIBLE FIXED ASSETS

The charity held no fixed assets during this financial year.

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2025

#### 3. INCOME

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
<b>a) Donations &amp; Legacies</b>				
Gifts, Tithes & Donations	17,860	-	17,860	15,648
Gift Aid	2,577	-	2,577	2,722
	<b>20,437</b>	<b>-</b>	<b>20,437</b>	<b>18,370</b>

#### 4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2024/25 £</b>	<b>TOTAL 2023/24 £</b>
<b>a) Charitable Activities</b>				
Furniture	-	-	-	395
PA Equipment	16	-	16	74
Computers and Computer Software	339	-	339	219
Petty Cash	33	-	33	12
Stationary and Printing	173	-	173	42
Rent	3,988	-	3,988	3,555
Repairs and Maintenance	250	-	250	390
Telephone	279	-	279	48
Travel	625	-	625	-
Utilities	1,442	-	1,442	2,201
Event Catering	1,366	-	1,366	1,041
Conference	632	-	632	1,178
Subscriptions	-	-	-	26
Musicians and Singers	2,305	-	2,305	1,620
Council Tax	640	-	640	444
Food Bank	2,160	-	2,160	1,892
Licenses and Subscriptions	304	-	304	31
Cleaning	-	-	-	272
Professional Fees	1,599	-	1,599	1,971
Independent Examiner's Fee	570	-	570	570
Ministerial Expenses	-	-	-	80
Entertainment	-	-	-	322
Trustee and Guest Meals	1,834	-	1,834	362
Gifts and Hospitality	105	-	105	8,431
Pastor's Vehicle Expenses	2,005	-	2,005	2,681
Honorarium	760	-	760	560
Miscellaneous Expenses	228	-	228	-
	<b>21,653</b>	<b>-</b>	<b>21,653</b>	<b>28,417</b>

**KINGDOM CONCEPTS MINISTRIES**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2025**

**5. RESTRICTED FUNDS**

The charity held no restricted funds this or the previous years.

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-25 £</b>	<b>Total 31-Mar-24 £</b>
Cash at Bank and in Hand	11,835	-	11,835	12,753
	<b>11,835</b>	<b>-</b>	<b>11,835</b>	<b>12,753</b>

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-25 £</b>	<b>Total 31-Mar-24 £</b>
Sundry Debtors	-	-	-	298
Loan to Pastor	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>298</b>

**8. CREDITORS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-25 £</b>	<b>Total 31-Mar-24 £</b>
Independent Examiner's Fee	570	-	570	570
	<b>570</b>	<b>-</b>	<b>570</b>	<b>570</b>

**9. CREDITORS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial year.

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2025**

**10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Charity is registered with the Charity Commission (1103984) and does not have a Share capital and has no income subject to Corporation Tax.

	<b>2024/25</b>	<b>2023/24</b>
	<b>£</b>	<b>£</b>
Profit / Deficit for the financial year	(1,216)	(10,047)
Other Recognised Gains	-	-
	<u><b>(1,216)</b></u>	<u><b>(10,047)</b></u>
Balance Brought Forward	12,481	22,528
Closing Funds at 31st March	<u><u><b>11,265</b></u></u>	<u><u><b>12,481</b></u></u>

**12. TRUSTEE AND OTHER RELATED PARTY TRANSACTIONS**

No other payments were made to the trustees or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

**KINGDOM CONCEPTS MINISTRIES**

England & Wales - Charity number 1103984

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**(CHARITABLE INCORPORATED ORGANISATION)**

**KINGDOM CONCEPTS  
MINISTRIES**

**CHARITY REGISTRATION No: 1103984**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF



## **KINGDOM CONCEPTS MINISTRIES**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1103984
<b>DATE OF INCORPORATION</b>	27th April 2004
<b>START OF FINANCIAL YEAR</b>	1st April 2023
<b>END OF FINANCIAL YEAR</b>	31st March 2024
<b>TRUSTEES AT 31ST MARCH 2024</b>	Pastor B G Byfield (Chair) Nesrita Francis Henry M C Nelson
<b>GOVERNING DOCUMENT</b>	CIO - FOUNDATION CONVERSION DATED 13 FEB 2019

#### **OBJECTS**

To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Birmingham and in such other parts of the United Kingdom or the world as the trustees may from time to time think fit, and to fulfil such other purposes which are exclusively charitable according to the laws of England and Wales and are connected with the charitable work of the charity.

<b>REGISTERED ADDRESS</b>	Kingdom Concepts Ministries Elmwood URC 45 Hamstead Hill Handsworth Wood Birmingham B20 1BU
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<b>BANKERS</b>	Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN
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<b>INDEPENDENT EXAMINER</b>	Lomax Pavey Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF
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**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**Office & Place of Worship:**

45 Hampstead Hill  
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**Object of Charity**

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- Held our annual Caribbean Community Night.
- Held 'special day' Sunday services for Mother's Day, Father's Day, Easter, Pentecost, Ladies Day, Men's Day and Remembrance Day.
- Hosted a Men's Conference which included teachings on health issues such as prostate care, blood pressure, diet, and diabetes. Teachings on relationships and teachings on mental health care.
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- Women's fellowship on Zoom and social events such as afternoon tea, visit to restaurants, overseas visit to Ireland and conferences.
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- Teaching and training on how to manage finances during the continual cost-of-living crisis

**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**Achievements:**

- The ladies Department of the church continued in their annual outreach to both church members and members of the community whereby they were able to give gifts to improve the receiver's wellbeing and mental health.
- Zoom, Bible class continues every Wednesday. Teachings and lessons are available to members of the community as well as church members. Teaching includes topics such as Managing Finance, serving in the Church and in the Community, Emotional Intelligence and more
- Women established a safe forum to discuss mental health, menopause, healthy lifestyle, and other lady related topics.
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- 1 Officer - who hold the office as an Elder
- 1 Officer - who holds the office as a Minister.
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- Leader of Men's Department - consisting of Leader and an Assistant
- 1 Chief Usher - consisting of a Leader and an assistant.
- 1 Church Administrator
- 3 Trustees
- Congregation of approximately 25 members

**Governance & Management**

Kingdom Concepts Ministries is governed by the Senior pastor, the two officers and the trustees.

By having regular meetings, HR, financial, spiritual, community and congregational related issues are discussed.

**The Future**

- To evangelise and encourage people to have a relationship with God.
- To nurture the new members of our church
- To see what funding is available to us and apply for relevant funding so that we can better serve our community.
- To research on how we can start a Food Bank.
- To provide counselling.

**KINGDOM CONCEPTS MINISTRIES**

**TRUSTEES' ANNUAL REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2024**

**Operation/Management Control**

The operation and management will continue to be run as follows:

- Bryan Byfield - Senior Pastor & Trustee
- Henry Nelson - Church Elder, Assistant Pastor & Trustee
- Lovina Hazel - Church Minister
- Nesrita Francis - Trustee

**Covid-19 & the cost-of-living crisis.**

The trustees are aware that the COVID 19 pandemic and the cost-of-living crisis, continues to have a significant impact on 2023/2024 performance in regard to finances (both investments and income), staffing (delays in recruiting) and also with opportunities to provide services for the public benefit (with less direct contact or involvement within the community).

**Statement of Trustees' Responsibilities:**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that


- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on the 30 - 1 - 25

Signed on their behalf by BRYAN BYFIELD

Signature: 

**KINGDOM CONCEPTS MINISTRIES**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
<b>INCOME FROM:</b>					
Donations & Legacies	<b>3a</b>	18,370	-	18,370	16,673
<b>TOTAL INCOME</b>		<b>18,370</b>	<b>-</b>	<b>18,370</b>	<b>16,673</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	<b>4a</b>	28,417	-	28,417	17,661
<b>TOTAL EXPENDITURE</b>		<b>28,417</b>	<b>-</b>	<b>28,417</b>	<b>17,661</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,047)</b>	<b>-</b>	<b>(10,047)</b>	<b>(987)</b>
Total Funds Brought Forward		22,528	-	22,528	23,515
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>12,481</b>	<b>-</b>	<b>12,481</b>	<b>22,528</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

**KINGDOM CONCEPTS MINISTRIES**

**BALANCE SHEET  
AS AT 31ST MARCH 2024**

	<b>Note</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
<b>Fixed Assets</b>					
Tangible Assets	<b>2</b>	-	-	-	-
<b>Current Assets</b>					
Cash at Bank & in Hand	<b>6</b>	12,753	-	12,753	13,984
Debtors & Prepayments	<b>7</b>	298	-	298	9,115
<b>Total Current Assets</b>		<b>13,051</b>	<b>-</b>	<b>13,051</b>	<b>23,099</b>
<b>Creditors:</b> amounts due within one year	<b>8</b>	570	-	570	570
<b>NET CURRENT ASSETS</b>		<b>12,481</b>	<b>-</b>	<b>12,481</b>	<b>22,528</b>
<b>TOTAL ASSETS</b> less current liabilities		<b>12,481</b>	<b>-</b>	<b>12,481</b>	<b>22,528</b>
Creditors falling due more than one year	<b>9</b>	-	-	-	-
<b>NET ASSETS</b>		<b>12,481</b>	<b>-</b>	<b>12,481</b>	<b>22,528</b>
<b>Funds of the Charity</b>					
General Funds		12,481	-	12,481	22,528
Restricted Funds	<b>5</b>	-	-	-	-
<b>Total Funds</b>		<b>12,481</b>	<b>-</b>	<b>12,481</b>	<b>22,528</b>

**Trustees' Responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the ..... 30-1-25 .....

Signed on their behalf by ..... BRYAN BYFIELD .....

Signature: 

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

The Trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Cash Flow Statement**

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES (Continued)**

***Donated Services and Facilities***

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

***Volunteer Help***

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

***Investment Income***

This is included in the accounts when receivable.

***Investment Gains and Losses***

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

***Expenditure and Liabilities***

***Liability Recognition***

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

***Governance Costs***

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

***Grants with Performance Conditions***

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

***Grants Payable without Performance Conditions***

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

***Support Costs***

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

***Pensions***

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

***Operating Leases***

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

***Taxation***

The charity is exempt from tax on its charitable activities.

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

#### 1. ACCOUNTING POLICIES (Continued)

##### **Legal Status of the Charity**

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### **Fixed Assets**

Tangible fixed assets for use by the charity, are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

##### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a Reducing Balance over their estimated useful lives. The rates applied per annum are as follows:

Music Equipment	10%
Equipment & Computers	33%
Vicarage Furniture & Equipment	25%

#### 2. TANGIBLE FIXED ASSETS

The charity held no fixed assets during this financial year.

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2024

#### 3. INCOME

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
<b>a) Donations &amp; Legacies</b>				
Gifts, Tithes & Donations	15,648	-	15,648	13,970
Gift Aid	2,722	-	2,722	2,704
	<b>18,370</b>	<b>-</b>	<b>18,370</b>	<b>16,673</b>

#### 4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
<b>a) Charitable Activities</b>				
Advertising	-	-	-	62
Furniture	395	-	395	-
PA Equipment	74	-	74	-
Computers and Computer Software	219	-	219	360
Petty Cash	12	-	12	5
Stationary and Printing	42	-	42	-
Bookkeeper Fees	-	-	-	1,218
Rent	3,555	-	3,555	3,930
Repairs and Maintenance	390	-	390	220
Telephone	48	-	48	220
Utilities	2,201	-	2,201	1,562
Event Catering	1,041	-	1,041	-
Hotel Expenses	-	-	-	217
Conference	1,178	-	1,178	341
Subscriptions	26	-	26	-
Musicians and Singers	1,620	-	1,620	1,640
Council Tax	444	-	444	986
Food Bank	1,892	-	1,892	1,324
Licenses and Subscriptions	31	-	31	129
Cleaning	272	-	272	-
Office Costs	-	-	-	-
Professional Fees	1,971	-	1,971	-
Independent Examiner's Fee	570	-	570	540
Independent Examiner's Fee Accrual	-	-	-	570
Ministerial Expenses	80	-	80	37
Entertainment	322	-	322	243
Trustee and Guest Meals	362	-	362	290
Gifts and Hospitality	8,431	-	8,431	1,055
Pastor's Vehicle Expenses	2,681	-	2,681	2,499
Honorarium	560	-	560	210
Miscellaneous Expenses	-	-	-	3
	<b>28,417</b>	<b>-</b>	<b>28,417</b>	<b>17,661</b>

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**5. RESTRICTED FUNDS**

The charity held no restricted funds this or the previous years.

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Cash at Bank and in Hand	12,753	-	12,753	13,984
	<b>12,753</b>	<b>-</b>	<b>12,753</b>	<b>13,984</b>

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Sundry Debtors	298	-	298	6,715
Loan to Pastor	-	-	-	2,400
	<b>298</b>	<b>-</b>	<b>298</b>	<b>9,115</b>

**8. CREDITORS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Independent Examiner's Fee	570	-	570	570
	<b>570</b>	<b>-</b>	<b>570</b>	<b>570</b>

**9. CREDITORS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial year.

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Charity is registered with the Charity Commission (1103984) and does not have a Share capital and has no income subject to Corporation Tax.

	<b>2023/24</b>	<b>2022/23</b>
	<b>£</b>	<b>£</b>
Profit / Deficit for the financial year	(10,047)	(987)
Other Recognised Gains	-	-
	<u><b>(10,047)</b></u>	<u><b>(987)</b></u>
Balance Brought Forward	22,528	23,515
Closing Funds at 31st March	<u><u><b>12,481</b></u></u>	<u><u><b>22,528</b></u></u>

**12. TRUSTEE AND OTHER RELATED PARTY TRANSACTIONS**

No other payments were made to the trustees or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

**13. PUBLIC BENEFIT**

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**KINGDOM CONCEPTS MINISTRIES**

England & Wales - Charity number 1103984

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2023**

**(CHARITABLE INCORPORATED ORGANISATION)**

**KINGDOM CONCEPTS  
MINISTRIES**

**CHARITY REGISTRATION No: 1103984**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

## **KINGDOM CONCEPTS MINISTRIES**

### **CONTENTS**

Page 3	Legal & Administrative Information
Pages 4 to 6	Trustees' Annual Report
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 14	Notes to the Financial Statements

## **KINGDOM CONCEPTS MINISTRIES**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1103984
<b>DATE OF INCORPORATION</b>	27th April 2004
<b>START OF FINANCIAL YEAR</b>	1st April 2022
<b>END OF FINANCIAL YEAR</b>	31st March 2023
<b>TRUSTEES AT 31ST MARCH 2023</b>	B G Byfield (Chair) H M C Nelson N Francis
<b>GOVERNING DOCUMENT</b>	CIO - FOUNDATION CONVERSION DATED 13 FEB 2019

#### **OBJECTS**

To advance the Christian faith on accordance with the Statement of Belief appearing in the schedule hereto in Birmingham and in other such parts of the United Kingdom and the World as the Director from time to time may think fit and to fulfil such other purposes which are exclusively Charitable according to the Laws of England & Wales and are connected with the Charitable work of the Charity.

**REGISTERED ADDRESS**

Kingdom Concepts Ministries  
Elmwood URC  
45 Hamstead Hill  
Handsworth Wood  
Birmingham  
B20 1BU

**BANKERS**

Santander UK PLC  
2 Triton Square  
Regent's Place  
London  
NW1 3AN

**INDEPENDENT EXAMINER**

Lomax Pavey  
Independent Examiners Ltd  
Unit 2  
The Broadbride Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**Office & Place of Worship:** 45 Hampstead Hill  
Handsworth Wood  
Birmingham B20 1BU

**Object of Charity**

- To maintain an inclusive place of worship where everyone is welcome and included.
- To provide opportunities for people who value and appreciate the importance of having fellowship with like-minded people to come together.
- To be a beacon in our community
- To be involved with and to make valued contributions to our community.
- To provide counselling, baby blessings, marriages, and funeral services.
- To teach Christian conduct based upon the word of God.

**Charity Activities**

Kingdom Concepts Ministries was founded in October 2010.

As a church, Kingdom Concepts Ministries (KCM) has, like many churches, seen a reduction in consistent attendance since the Covid pandemic.

We have done the following this year:

- Continued Sunday in-person services.
- Continued to hold our Wednesday night Bible Classes on Zoom.
- Held our annual Caribbean Community Night. (The first once since Covid)
- Held 'special day.' Sunday services for Mother's Day, Father's Day, Easter, Pentecost, Ladies Day, Men's Day and Remembrance Day.
- Took part in the Walk of Witness, in collaboration with other churches in the Handsworth area of Birmingham.
- Hosted a Men's Conference which included teachings on health issues such as prostate care, blood pressure, diet, and diabetes. Teachings on relationships and teachings on mental health care.
- The Men continued with their regular "Man2Man" meals which provides Christian men a safe space to talk, encourage and support each other.
- Women's fellowship on Zoom and social events such as afternoon tea, visit to restaurants, theatres, and conferences. We also held a Cultural Day, where members of our church came in their national dress and hosted a Come Dine with
- Teaching and training on how to manage finances during the continual cost-of-living crisis

**Financial Review: Income and outgoings**

See annual accounts showing financial results on pages 9-14.

**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**Achievements:**

- The ladies Department of the church continued in their annual outreach to both church members and members of the community whereby they were able to give gifts to improve the receiver's wellbeing and mental health.
- The Men's Department, held their 2nd 'Intentional Living Conference' in which we were able to educate men from the church and the community on issues such as, prostate cancer, diabetes, blood pressure and how to maintain healthy relationships
- Zoom, Bible class continues every Wednesday. Teachings and lessons are available to members of the community as well as church members. Teaching includes topics such as Managing Finance, serving in the Church and in the Community, Emotional Intelligence and more.
- Men hosted the Mother's Day Service, where mothers in the church and in the community were honoured.
- Ladies hosted the Father's Day Service, where fathers in the church and in the community were honoured.
- Women established a safe forum to discuss mental health, menopause, healthy lifestyle, and other lady related topics.
- Men started bimonthly Zoom talks called 'Conversations at the Café' which provided a safe place for men in the church and in the community to discuss men specific issues.
- Provided an outreach ministry whereby we are able to feed those in need.

**Structure:**

Kingdom Concepts Ministries is structured as follows:

- Senior Pastor
- 1 Officer - who hold the office as an Elder
- 1 Officer - who holds the office as a Minister.
- Leaders of Ladies Department - consisting of Leader and an Assistant
- Leader of Men's Department - consisting of Leader and an Assistant
- 1 Chief Usher - consisting of a Leader and an assistant.
- 1 Church Administrator
- 3 Trustees
- Congregation of approximately 25 members

**Governance & Management**

Kingdom Concepts Ministries is governed by the Senior pastor, the two officers and the trustees.

By having regular meetings, HR, financial, spiritual, community and congregational related issues are discussed.

**The Future**

- To evangelise and encourage people to have a relationship with God.
- To nurture the new members of our church
- To see what funding is available to us and apply for relevant funding so that we can better serve our community.
- To research on how we can start a Food Bank.
- To provide counselling.

**Covid-19**

The trustees are aware that the COVID 19 pandemic and the cost-of-living crisis, continues to have a significant impact on 2022/2023 performance in regard to finances (both investments and income), staffing (delays in recruiting) and also with opportunities to provide services for the public benefit (with less direct contact or involvement within the community). This will be kept under review a trustee's meetings.

**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**Operation/Management Control**

The operation and management will continue to be run as follows:

Bryan Byfield - Senior Pastor & Trustee  
Henry Nelson - Church Elder, Assistant Pastor & Trustee  
Lovina Hazel - Church Minister  
Nesreta Francis - Trustee  
Caroline Byfield - Administrator

**Statement of Trustees' Responsibilities:**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

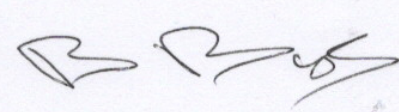
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on the ..... 31-1-24 .....

Signed on their behalf by ..... Bryan Byfield .....

Signature: 

**KINGDOM CONCEPTS MINISTRIES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/22 £</b>	<b>TOTAL 2022/21 £</b>
<b>INCOME FROM:</b>					
Donations & Legacies	<b>3</b>	16,674	-	16,674	15,376
<b>TOTAL INCOME</b>		<b>16,674</b>	<b>-</b>	<b>16,674</b>	<b>15,376</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	<b>4</b>	17,661	-	17,661	13,719
<b>TOTAL EXPENDITURE</b>		<b>17,661</b>	<b>-</b>	<b>17,661</b>	<b>13,719</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(987)</b>	<b>-</b>	<b>(987)</b>	<b>1,657</b>
Total Funds Brought Forward		23,515	-	23,515	21,858
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>22,528</b>	<b>-</b>	<b>22,528</b>	<b>23,515</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

**KINGDOM CONCEPTS MINISTRIES**

**BALANCE SHEET  
AS AT 31ST MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-23 £	Total 31-Mar-22 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
<b>Current Assets</b>					
Cash at Bank & in Hand	6	13,984	-	13,984	14,800
Debtors & Prepayments	7	9,115	-	9,115	9,115
<b>Total Current Assets</b>		<b>23,099</b>	-	<b>23,099</b>	<b>23,915</b>
<b>Creditors:</b> amounts due within one year	8	570	-	570	400
<b>NET CURRENT ASSETS</b>		22,528	-	22,528	23,515
<b>TOTAL ASSETS</b> less current liabilities		<b>22,528</b>	-	<b>22,528</b>	<b>23,515</b>
Creditors falling due more than one year	9	-	-	-	-
<b>NET ASSETS</b>		<b>22,528</b>	-	<b>22,528</b>	<b>23,515</b>
<b>Funds of the Charity</b>					
General Funds		22,528	-	22,528	23,515
Restricted Funds	5	-	-	-	-
<b>Total Funds</b>		<b>22,528</b>	-	<b>22,528</b>	<b>23,515</b>

**Trustees' Responsibilities**

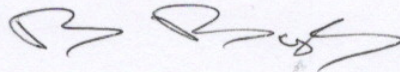
The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the ..... 31-1-24 .....

Signed on their behalf by ..... Bryan Bayfield .....

Signature: 

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2023

#### 1. ACCOUNTING POLICIES

##### **Basis of Preparation & Assessment of Going Concern**

###### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

The Trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

###### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

###### **Cash Flow Statement**

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

###### **Incoming Resources**

###### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

###### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

###### **Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

###### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

###### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

###### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

###### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

###### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

###### **Investment Income**

This is included in the accounts when receivable.

###### **Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

#### 1. ACCOUNTING POLICIES (Continued)

##### **Expenditure and Liabilities**

##### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### **Governance Costs**

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

##### **Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### **Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### **Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

##### **Pensions**

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

##### **Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Legal Status of the Charity**

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### **Fixed Assets**

Tangible fixed assets for use by the charity, are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

##### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a Reducing Balance over their estimated useful lives. The rates applied per annum are as follows:

Music Equipment	10%
Equipment & Computers	33%
Vicarage Furniture & Equipment	25%

**KINGDOM CONCEPTS MINISTRIES**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2023**

**2. TANGIBLE FIXED ASSETS**

The charity held no fixed assets during this financial year.

**3. INCOME**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/22 £</b>	<b>TOTAL 2022/21 £</b>
<b>Donations &amp; Legacies</b>				
Gifts, Tithes & Donations	13,970	-	13,970	12,480
Gift Aid	2,704	-	2,704	2,897
	<b>16,674</b>	<b>-</b>	<b>16,674</b>	<b>15,376</b>

**4. EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/22 £</b>	<b>TOTAL 2022/21 £</b>
<b>Charitable Activities</b>				
Advertising	62	-	62	-
Equipment Costs	-	-	-	49
Computers and Computer Software	360	-	360	200
Petty Cash	5	-	5	-
Bookkeeper Fees	1,218	-	1,218	944
Rent	3,930	-	3,930	3,280
Repairs and Maintenance	220	-	220	220
Telephone	220	-	220	486
Utility Costs	1,562	-	1,562	1,937
Hotel Expenses	217	-	217	-
Men of Purpose	341	-	341	-
Musicians and Singers	1,640	-	1,640	1,659
Council Tax	986	-	986	-
Food Bank	1,324	-	1,324	786
Licenses and Subscriptions	129	-	129	72
Funeral Contributions	210	-	210	712
Office Costs	-	-	-	311
Independent Examiner's Fee	540	-	540	-
Independent Examiner's Fee Accrual	570	-	570	400
Ministerial Expenses	37	-	37	-
Restaurant Entertainment	243	-	243	-
Food and Accommodation	290	-	290	267
Gifts	1,055	-	1,055	197
Pastor's Vehicle Expenses	2,019	-	2,019	-
Pastor's Expenses	480	-	480	1,324
Staff Costs	-	-	-	576
Miscellaneous Expenses	3	-	3	300
	<b>17,661</b>	<b>-</b>	<b>17,661</b>	<b>13,719</b>

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2023**

**5. RESTRICTED FUNDS**

The charity held no restricted funds this or the previous years.

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-23 £</b>	<b>Total 31-Mar-22 £</b>
Cash at Bank and in Hand	13,984	-	13,984	14,800
	<b>13,984</b>	<b>-</b>	<b>13,984</b>	<b>14,800</b>

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-23 £</b>	<b>Total 31-Mar-22 £</b>
Sundry Debtors	6,715	-	6,715	6,715
Loan to Pastor	2,400	-	2,400	2,400
	<b>9,115</b>	<b>-</b>	<b>9,115</b>	<b>9,115</b>

**8. CREDITORS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-23 £</b>	<b>Total 31-Mar-22 £</b>
Independent Examiner's Fee	570	-	570	400
	<b>570</b>	<b>-</b>	<b>570</b>	<b>400</b>

**9. CREDITORS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial year.

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

#### 10. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Charity is registered with the Charity Commission (1103984) and does not have a Share capital and has no income subject to Corporation Tax.

	<b>2023/22</b>	<b>2022/21</b>
	<b>£</b>	<b>£</b>
Profit / Deficit for the financial year	(987)	1,657
Other Recognised Gains	-	-
	<u><b>(987)</b></u>	<u><b>1,657</b></u>
Balance Brought Forward	23,515	21,858
Closing Funds at 31st March	<u><u><b>22,528</b></u></u>	<u><u><b>23,515</b></u></u>

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2023

#### 11. STAFF COSTS AND NUMBERS

	<b>TOTAL 2023/22 £</b>	<b>TOTAL 2022/21 £</b>
Gross Wages & Salaries	-	576
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u>-</u>	<u>576</u>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2023/22</b>	<b>TOTAL 2022/21</b>
Charitable Activities	0	1
	<u>0</u>	<u>1</u>

No members of staff received emoluments in the range of £50,000 to £60,000 (2021/20:None).

#### 12. TRUSTEE AND OTHER RELATED PARTY TRANSACTIONS

During the financial year, Pastor Byfield received £2499 (2022/21: £576) in remuneration in furtherance of the charitable objects of the Charity. The pastor is not employed by the charity.

Pastor Byfield also received £2,400 from the charity to contribute towards the purchase of a car. The car was owned by Pastor Byfield but was shared between personal use and church purposes. This has been categorised as a loan to the Pastor, and his future donations to the church will go towards repayment of the loan.

No other payments were made to the trustees or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

#### 13. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**KINGDOM CONCEPTS MINISTRIES**

England & Wales - Charity number 1103984

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2022**

**(CHARITABLE INCORPORATED ORGANISATION)**

**KINGDOM CONCEPTS  
MINISTRIES**

**CHARITY REGISTRATION No: 1103984**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

# **KINGDOM CONCEPTS MINISTRIES**

## **CONTENTS**

Page 3	Legal & Administrative Information
Pages 4 to 6	Trustees' Annual Report
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 14	Notes to the Financial Statements

## **KINGDOM CONCEPTS MINISTRIES**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1103984
<b>DATE OF INCORPORATION</b>	27th April 2004
<b>START OF FINANCIAL YEAR</b>	1st April 2021
<b>END OF FINANCIAL YEAR</b>	31st March 2022
<b>TRUSTEES AT 31ST MARCH 2022</b>	B G Byfield (Chair) H M C Nelson N Francis
<b>GOVERNING DOCUMENT</b>	CIO - FOUNDATION CONVERSION DATED 13 FEB 2019

#### **OBJECTS**

To advance the Christian faith on accordance with the Statement of Belief appearing in the schedule hereto in Birmingham and in other such parts of the United Kingdom and the World as the Director from time to time may think fit and to fulfil such other purposes which are exclusively Charitable according to the Laws of England & Wales and are connected with the Charitable work of the Charity.

<b>REGISTERED ADDRESS</b>	Kingdom Concepts Ministries Elmwood URC 45 Hamstead Hill Handsworth Wood Birmingham B20 1BU
---------------------------	--

<b>BANKERS</b>	Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN
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<b>INDEPENDENT EXAMINER</b>	Lomax Pavey Independent Examiners Ltd Unit 2 The Broadbride Business Centre Delling Lane Bosham West Sussex PO18 8NF
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**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**Office & Place of Worship:** 45 Hampstead Hill  
Handsworth Wood  
Birmingham B20 1BU

**Objectives and Activities**

**Object of Charity**

- To maintain an inclusive place of worship where everyone is welcome and included.
- To provide opportunities for people who value and appreciate the importance of having fellowship with likeminded people to come together.
- To be a beacon in our community.
- To be involved with and to make valued contributions to our community.
- To provide counselling, baby blessings, marriages, and funeral services.
- To teach Christian conduct based upon the word of God.

**Charity Activities**

Calvary Apostolic Church was established in December 1997 and comes under the organisational umbrella of the Pentecostal Assemblies of the World (PAW) The PAW organisation was established in the early nineteenth century, with over 2,000 churches in the United States, Europe and various other places around the world. In March 2004 the Charity's name was changed to Calvary Miracle Centre and in October 2010 our name was changed to Kingdom Concepts Ministries.

As a church, Kingdom Concepts Ministries (KCM) has come through Covid and our weekly Sunday, in-person services have resumed. Many members of our church had tested positive for Covid at some point during the pandemic. Sadly, there was one member of our church that passed, due to Covid.

We have done the following this year:

- Resumed Sunday in-person services.
- Continued to hold our Wednesday night Bible Classes on Zoom.
- Held 'special day:' Sunday services for Mother's Day, Father's Day, Easter, Pentecost, Ladies Day, Men's Day and Remembrance Day.
- Hosted a Men's Conference which include teachings on health issues such as prostate care, blood pressure, diet and diabetes. Teachings on relationships and teachings on mental health care.
- Women's fellowship on Zoom and social events such as afternoon tea, visit to restaurants and attending a Women's Conference in London.
- Teaching and training on how to manage finances during the cost-of-living crisis

**Financial Review: Income and outgoings**

See annual accounts showing financial results on pages 9-14.

**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2020**

**Achievements:**

- Resumed in person Sunday Worship throughout 2022
- The ladies Department of the church continued in their annual outreach to both church members and members of the community whereby they were able to give gifts to improve the receiver's wellbeing and mental health.
- The Men's Department, founded a Men's project called 'Intentional Living' in which we were able to educate men from the church and the community on issues such as, prostate cancer, diabetes, blood pressure and how to maintain healthy relationships
- Zoom, Bible class continues every Wednesday. Teachings and lessons are available to members of the community as well as church members. Teaching includes topics such as Managing Finance, Serving in the Church and in the Community, How to Resolve Family Conflict and more
- Men hosted the Mother's Day Service, where mothers in the church and in the community were honoured.
- Ladies hosted the Father's Day Service, where fathers in the church and in the community were honoured.
- Women established a safe forum to discuss mental health, menopause, healthy lifestyle, and other lady related topics.
- Men started bimonthly Zoom talks called 'Conversations at the Café' which provided a safe place for men in the church and in the community to discuss men specific issues.
- Provided an outreach ministry whereby we are able to feed those in need.

**Structure:**

Kingdom Concepts Ministries is structured as follows:

- Senior Pastor
- 1 Officer - who hold the office as an Elder
- 1 Officer - who holds the office as a Minister.
- Leaders of Ladies Department - consisting of Leader and an Assistant
- Leader of Men's Department - consisting of Leader and an Assistant
- 1 Chief Usher - consisting of a Leader and an assistant.
- 1 Church Administrator
- 3 Trustees
- Congregation of approximately 25 members

**Governance & Management**

Kingdom Concepts Ministries is governed by the Senior pastor, the two officers and the trustees.

By having regular meetings, HR, financial, spiritual, community and congregational related issues are discussed.

**The Future**

- To evangelise and encourage people to have a relationship with God.
- To nurture the new members of our church
- To see what funding is available to us and apply for relevant funding so that we can better serve our community.
- To research on how we can start a Food Bank.
- To provide counselling.

**Covid-19**

The trustees are aware that the COVID 19 pandemic has had a significant impact on 2021/22 performance in regard to finances (both investments and income), staffing (delays in recruiting) and also with opportunities to provide services for the public benefit (with less direct contact or involvement within the community). This will be kept under review a trustee's meetings.

**KINGDOM CONCEPTS MINISTRIES**  
**TRUSTEES' ANNUAL REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**Operation/Management Control**

The operation and management will continue to be run as follows:

Bryan Byfield - Senior Pastor & Trustee  
Henry Nelson - Church Elder, Assistant Pastor & Trustee  
Lovina Hazel - Church Minister  
Nesreta Francis - Trustee  
Caroline Byfield - Administrator

**Statement of Trustees' Responsibilities:**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on the THURSDAY 26 Jan 2023

Signed on their behalf by BRYAN BYFIELD

Signature:



**KINGDOM CONCEPTS MINISTRIES**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

	<b>Notes</b>	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022/21 £</b>	<b>TOTAL 2021/20 £</b>
<b>INCOME FROM:</b>					
Donations & Legacies	<b>3</b>	15,376	-	15,376	12,232
<b>TOTAL INCOME</b>		<b>15,376</b>	<b>-</b>	<b>15,376</b>	<b>12,232</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	<b>4a</b>	12,375	-	12,375	9,706
Governance Costs	<b>4b</b>	1,344	-	1,344	1,753
<b>TOTAL EXPENDITURE</b>		<b>13,719</b>	<b>-</b>	<b>13,719</b>	<b>11,459</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>1,657</b>	<b>-</b>	<b>1,657</b>	<b>773</b>
Total Funds Brought Forward		21,858	-	21,858	21,085
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>23,515</b>	<b>-</b>	<b>23,515</b>	<b>21,858</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 14 form part of these financial statements.

**KINGDOM CONCEPTS MINISTRIES**

**BALANCE SHEET  
AS AT 31ST MARCH 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-22 £	Total 31-Mar-21 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
<b>Current Assets</b>					
Cash at Bank & in Hand	6	14,800	-	14,800	15,683
Debtors & Prepayments	7	9,115	-	9,115	6,715
<b>Total Current Assets</b>		<b>23,915</b>	<b>-</b>	<b>23,915</b>	<b>22,398</b>
<b>Creditors:</b> amounts due within one year	8	400	-	400	540
<b>NET CURRENT ASSETS</b>		<b>23,515</b>	<b>-</b>	<b>23,515</b>	<b>21,858</b>
<b>TOTAL ASSETS</b> less current liabilities		<b>23,515</b>	<b>-</b>	<b>23,515</b>	<b>21,858</b>
Creditors falling due more than one year	9	-	-	-	-
<b>NET ASSETS</b>		<b>23,515</b>	<b>-</b>	<b>23,515</b>	<b>21,858</b>
<b>Funds of the Charity</b>					
General Funds		23,515	-	23,515	21,858
Restricted Funds	5	-	-	-	-
<b>Total Funds</b>		<b>23,515</b>	<b>-</b>	<b>23,515</b>	<b>21,858</b>

**Trustees' Responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the THURSDAY 26 Jan 2023

Signed on their behalf by BRYAN BYFIELD

Signature: 

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31ST MARCH 2022**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

The Trustees confirm, in accordance with the Charitable Incorporated Organisations (General) Regulations 2012, that at the year end the CIO did not have any outstanding guarantees to third parties nor any debts secured on assets of the CIO.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Cash Flow Statement**

The charity has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

#### 1. ACCOUNTING POLICIES (Continued)

##### **Expenditure and Liabilities**

##### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### **Governance Costs**

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

##### **Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### **Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### **Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, e.g. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

##### **Pensions**

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

##### **Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Legal Status of the Charity**

The charity is a charitable incorporated organisation and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### **Fixed Assets**

Tangible fixed assets for use by the charity, are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

##### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a Reducing Balance over their estimated useful lives. The rates applied per annum are as follows:

Music Equipment	10%
Equipment & Computers	33%
Vicarage Furniture & Equipment	25%

**KINGDOM CONCEPTS MINISTRIES**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**2. TANGIBLE FIXED ASSETS**

The charity held no fixed assets during this financial year.

**3. INCOME**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022/21 £</b>	<b>TOTAL 2021/20 £</b>
<b>Donations &amp; Legacies</b>				
Gifts, Tithes & Donations	12,480	-	12,480	11,489
Gift Aid	2,897	-	2,897	743
	<b>15,376</b>	<b>-</b>	<b>15,376</b>	<b>12,232</b>

**4. EXPENDITURE**

**a) Charitable Activities**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022/21 £</b>	<b>TOTAL 2021/20 £</b>
Equipment Costs	49	-	49	100
Gifts & Donations	197	-	197	2,893
Computers and Computer Software	200	-	200	-
Minister's Expenses	1,324	-	1,324	184
Motor Expenses	-	-	-	250
Repairs and Maintenance	220	-	220	-
Telephone	486	-	486	-
Office Costs	311	-	311	859
Rent & Rates	3,280	-	3,280	290
Staff Costs	576	-	576	606
Event Expenses	-	-	-	1,110
Musicians and Singers	1,659	-	1,659	-
Travel & Subsistence	267	-	267	435
Utility Costs	1,937	-	1,937	2,826
Gift Aid Costs	-	-	-	153
Food Bank	786	-	786	-
Funeral Contributions	712	-	712	-
Licenses and Subscriptions	72	-	72	-
Uncategorised Expenses	300	-	300	-
	<b>12,375</b>	<b>-</b>	<b>12,375</b>	<b>9,706</b>

**b) Governance Costs**

Independent Examiner's Fee	400	-	400	540
Accounting Fees	-	-	-	1,125
Professional Fees	944	-	944	88
	<b>1,344</b>	<b>-</b>	<b>1,344</b>	<b>1,753</b>

**KINGDOM CONCEPTS MINISTRIES**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2022**

**5. RESTRICTED FUNDS**

The charity held no restricted funds this or the previous years.

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Cash at Bank and in Hand	14,800	-	14,800	15,683
	<b>14,800</b>	<b>-</b>	<b>14,800</b>	<b>15,683</b>

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Sundry Debtors	6,715	-	6,715	6,715
Loan to Pastor	2,400	-	2,400	-
	<b>9,115</b>	<b>-</b>	<b>9,115</b>	<b>6,715</b>

**8. CREDITORS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-22 £</b>	<b>Total 31-Mar-21 £</b>
Independent Examiner's Fee	400	-	400	540
	<b>400</b>	<b>-</b>	<b>400</b>	<b>540</b>

**9. CREDITORS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial year.

**KINGDOM CONCEPTS MINISTRIES**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**10. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

**CURRENT FINANCIAL YEAR**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022/21 £</b>
Tangible Fixed Assets	-	-	-
Net Current Assets	23,515	-	23,515
Long Term Liabilities	-	-	-
	<b>23,515</b>	<b>-</b>	<b>23,515</b>

**PREVIOUS FINANCIAL YEAR**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2022/21 £</b>
Tangible Fixed Assets	-	-	-
Net Current Assets	21,858	-	21,858
Long Term Liabilities	-	-	-
	<b>21,858</b>	<b>-</b>	<b>21,858</b>

**11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES**

The Charity is registered with the Charity Commission (1103984) and does not have a Share capital and has no income subject to Corporation Tax.

	<b>2022/21 £</b>	<b>2021/20 £</b>
Profit / Deficit for the financial year	1,657	773
Other Recognised Gains	-	-
	<b>1,657</b>	<b>773</b>
Balance Brought Forward	21,858	21,085
Closing Funds at 31st March	<b>23,515</b>	<b>21,858</b>

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2022

#### 12. STAFF COSTS AND NUMBERS

	<b>TOTAL 2022/21 £</b>	<b>TOTAL 2021/20 £</b>
Gross Wages & Salaries	576	606
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u><b>576</b></u>	<u><b>606</b></u>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2022/21</b>	<b>TOTAL 2021/20</b>
Charitable Activities	1	1
	<u><b>1</b></u>	<u><b>1</b></u>

No members of staff received emoluments in the range of £50,000 to £60,000 (2021/20:None).

#### 13. TRUSTEE AND OTHER RELATED PARTY TRANSACTIONS

During the financial year, Pastor Byfield received £576 (2021/20: £606) in remuneration in furtherance of the charitable objects of the Charity.

Pastor Byfield also received £2,400 from the charity to contribute towards the purchase of a car. The car was owned by Pastor Byfield but was shared between personal use and church purposes This has been categorised as a loan to the Pastor.

No other payments were made to the trustees or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

#### 14. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

**KINGDOM CONCEPTS MINISTRIES**

England & Wales - Charity number 1103984

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# Accounts

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2021**

**KINGDOM CONCEPTS  
MINISTRIES**

**(CHARITABLE INCORPORATED ORGANISATION)**

**CHARITY REGISTRATION No: 1103984**

**COMPANY REGISTRATION No: 05113914**

Independent Examiners Ltd  
Unit 2  
The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

# **KINGDOM CONCEPTS MINISTRIES**

## **CONTENTS**

Page 3	Legal & Administrative Information
Pages 4 to 6	Trustees' Annual Report
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 15	Notes to the Financial Statements
Page 16	Independent Examiner's Report

**KINGDOM CONCEPTS MINISTRIES**  
**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1103984
<b>COMPANY REGISTRATION NUMBER</b>	05113914
<b>DATE OF INCORPORATION</b>	27th April 2004
<b>START OF FINANCIAL YEAR</b>	1st April 2020
<b>END OF FINANCIAL YEAR</b>	31st March 2021
<b>TRUSTEES AT 31ST MARCH 2021</b>	B G Byfield H M C Nelson N Francis
<b>GOVERNING DOCUMENT</b>	Memorandum & Articles of Association Incorporated 27th April 2004.

**OBJECTS**

To advance the Christian faith on accordance with the Statement of Belief appearing in the schedule hereto in Birmingham and in other such parts of the United Kingdom and the World as the Director from time to time may think fit and to fulfil such other purposes which are exclusively Charitable according to the Laws of England & Wales and are connected with the Charitable work of the Charity.

**REGISTERED ADDRESS** Kingdom Concepts Ministries  
Elmwood URC  
45 Hamstead Hill  
Handsworth Wood  
Birmingham  
B20 1BU

**BANKERS** Santander UK PLC  
2 Triton Square  
Regent's Place  
London  
NW1 3AN

**INDEPENDENT EXAMINER** Kim Gomes MAAT  
Independent Examiners Ltd  
Unit 2  
The Broadbride Buisness Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

## **KINGDOM CONCEPTS MINISTRIES**

### **TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST MARCH 2021**

#### **Office & Place of Worship:**

45 Hampstead Hill  
Handsworth Wood  
Birmingham B20 1BU

#### **Objectives and Activities**

##### **Object of Charity**

- To maintain an inclusive place of worship where everyone is welcome and included.
- To provide opportunities for people who value and appreciate the importance of having fellowship with likeminded people to come together.
- To be a beacon in our community.
- To be involved with and to make valued contributions to our community.
- To provide counselling, baby blessings, marriages, and funeral services.
- To teach Christian conduct based upon the word of God.

##### **Charity Activities**

Calvary Apostolic Church was established in December 1997 and comes under the organisational umbrella of the Pentecostal Assemblies of the World (PAW) The PAW organisation was established in the early nineteenth century, with over 2,000 churches in the United States, Europe and various other places around the world. In March 2004 the Charity's name was changed to Calvary Miracle Centre and in October 2010 our name was changed to Kingdom Concepts Ministries.

During this year, Kingdom Concepts Ministries (KCM) has had to make changes to the way we function due to COVID-19 and the pandemic and function in line with government guidelines.

We have done the following this year:

- Held Sunday Services online via Zoom
- Held Wednesday night Bible Classes on Zoom
- Hosted Mother's Day, Father's Day, Easter, and New Year's services on Zoom
- Held Zoom online quiz night
- Invited people to attend our Zoom service

##### **The Future**

Looking ahead, we are aiming:

- To resume in-person church services
- To evangelise and encourage people to have a relationship with God
- To see what funding is available to us and apply for relevant funding so that we can better serve our community
- To research on how we can start a Food Bank
- To provide counselling

**KINGDOM CONCEPTS MINISTRIES**

**TRUSTEES' ANNUAL REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2020**

**Operation/Management Control**

The operation and management will continue to be run as follows:

Bryan Byfield	Senior Pastor & Trustee
Henry Nelson	Church Elder, Assistant Pastor & Trustee
Lovina Hazel	Church Minister
Nesreta Francis	Trustee
Caroline Byfield	Administrator

**Financial Review**

See results as shown on page 6 - Statement of Financial Activities and page 7- Balance Sheet.

**KINGDOM CONCEPTS MINISTRIES**

**TRUSTEES' ANNUAL REPORT (Continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**Statement of Trustees' Responsibilities:**

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st March 2021 and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the ..... 9. May 2022 .....

Signed on their behalf by ..... Bryan G Byfield .....

Signature: 

## KINGDOM CONCEPTS MINISTRIES

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2021

Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2021/20</b> £	<b>TOTAL 2020/19</b> £
<b>INCOME FROM:</b>					
Donations & Legacies	12,232	-	-	12,232	20,407
Investment Income	-	-	-	-	12
<b>TOTAL INCOME</b>	<b>12,232</b>	<b>-</b>	<b>-</b>	<b>12,232</b>	<b>20,419</b>
<b>EXPENDITURE ON:</b>					
Charitable Activities	9,706	-	-	9,706	10,676
Governance Costs	1,753	-	-	1,753	1,703
<b>TOTAL EXPENDITURE</b>	<b>11,459</b>	<b>-</b>	<b>-</b>	<b>11,459</b>	<b>12,379</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>773</b>	<b>-</b>	<b>-</b>	<b>773</b>	<b>8,040</b>
Total Funds Brought Forward	21,085	-	-	21,085	13,045
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>21,858</b>	<b>-</b>	<b>-</b>	<b>21,858</b>	<b>21,085</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

**KINGDOM CONCEPTS MINISTRIES**

**BALANCE SHEET  
AS AT 31ST MARCH 2021**

	<b>Note</b>	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-19 £</b>
<b>Fixed Assets</b>					
Tangible Assets	<b>2</b>	-	-	-	385
<b>Current Assets</b>					
Cash at Bank & in Hand	<b>6</b>	15,683	-	15,683	13,695
Debtors & Prepayments	<b>7</b>	6,715	-	6,715	7,915
<b>Total Current Assets</b>		<b>22,398</b>	<b>-</b>	<b>22,398</b>	<b>21,610</b>
<b>Creditors:</b> amounts due within one year	<b>8</b>	540	-	540	525
<b>NET CURRENT ASSETS</b>		21,858	-	21,858	21,085
<b>TOTAL ASSETS</b> less current liabilities		<b>21,858</b>	<b>-</b>	<b>21,858</b>	<b>21,470</b>
Long Term Liabilities	<b>9</b>	-	-	-	-
<b>NET ASSETS</b>		<b>21,858</b>	<b>-</b>	<b>21,858</b>	<b>21,470</b>
<b>Funds of the Charity</b>					
General Funds		21,858	-	21,858	21,085
Restricted Funds	<b>5</b>	-	-	-	-
<b>Total Funds</b>		<b>21,858</b>	<b>-</b>	<b>21,858</b>	<b>21,085</b>

**Trustees' Responsibilities**

The Charities Act 2011 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the surplus of the trust for that period. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

The trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the trust. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on the ..... 9. May 2022 .....

Signed on their behalf by ..... Bryan G Byfield .....

Signature: 

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of Preparation & Assessment of Going Concern**

###### **Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

###### **Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

###### **Cash Flow Statement**

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

###### **Incoming Resources**

###### **Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

###### **Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

###### **Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

###### **Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

###### **Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services has been delivered.

###### **Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

###### **Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

###### **Volunteer Help**

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

###### **Investment Income**

This is included in the accounts when receivable.

###### **Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

#### 1. ACCOUNTING POLICIES (Continued)

##### **Expenditure and Liabilities**

##### **Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

##### **Governance Costs**

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

##### **Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

##### **Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

##### **Support Costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg. allocating property costs by floor areas, or per capital, staff costs by the time spent and other costs by their usage.

##### **Pensions**

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

##### **Operating Leases**

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

##### **Fixed Assets**

Tangible fixed assets for use by the charity, are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

##### **Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a Reducing Balance over their estimated useful lives. The rates applied per annum are as follows:

Music Equipment	10%
Equipment & Computers	33%
Vicarage Furniture & Equipment	25%

**KINGDOM CONCEPTS MINISTRIES**

**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31ST MARCH 2021**

**2. TANGIBLE FIXED ASSETS**

		Music Equipment £	Computer Equipment £	Vicarage Equipment £	<b>Total 2021/20 £</b>
Cost	01-Apr-20	1,411	10,033	5,686	15,719
Additions		-	-	-	-
Cost at	31-Mar-21	<b>1,411</b>	<b>10,033</b>	<b>5,686</b>	<b>15,719</b>
Depreciation	01-Apr-20	1,142	9,979	5,544	15,523
Charge		269	54	142	465
Depreciation at	31-Mar-21	<b>1,411</b>	<b>10,033</b>	<b>5,686</b>	<b>15,988</b>
Net Book Value	31-Mar-21	-	-	-	-
Net Book Value	31-Mar-20	<b>242</b>	<b>36</b>	<b>107</b>	<b>385</b>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:  
 31st March 2021: None  
 31st March 2020: None

**All assets have been written off.**

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

#### 3. INCOME AND ENDOWMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2021/20 £</b>	<b>TOTAL 2020/19 £</b>
<b>a) Donations &amp; Legacies</b>					
Gifts, Tithes & Donations	11,489	-	-	11,489	20,407
Gift Aid	743	-	-	743	-
	<b>12,232</b>	<b>-</b>	<b>-</b>	<b>12,232</b>	<b>20,407</b>

#### b) Investment Income

Bank Interest	-	-	-	-	12
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>12</b>

#### 4. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	<b>TOTAL 2021/20 £</b>	<b>TOTAL 2020/19 £</b>
<b>a) Charitable Activities</b>					
Bank Charges	-	-	-	-	15
Depreciation Expenses	-	-	-	-	-
Equipment Costs	100	-	-	100	-
Gifts & Donations	2,893	-	-	2,893	300
Ministerial Expenses	184	-	-	184	680
Motor Expenses	250	-	-	250	958
Office Costs	859	-	-	859	120
Rent & Rates	290	-	-	290	6,288
Staff Costs	606	-	-	606	566
Sundry Expenses	-	-	-	-	100
Event Expenses	1,110	-	-	1,110	-
Travel & Subsistence	435	-	-	435	-
Utility Costs	2,826	-	-	2,826	1,649
Gift Aid Costs	153	-	-	153	-
	<b>9,706</b>	<b>-</b>	<b>-</b>	<b>9,706</b>	<b>10,676</b>

#### b) Governance Costs

Independent Examiner's Fee	540	-	-	540	525
Accounting Fees	1,125	-	-	1,125	-
Professional Fees	88	-	-	88	1,178
	<b>1,753</b>	<b>-</b>	<b>-</b>	<b>1,753</b>	<b>1,703</b>

**KINGDOM CONCEPTS MINISTRIES**  
**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2021**

**5. RESTRICTED FUNDS**

The charity held no restricted funds this or the previous years.

**6. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
Cash at Bank and in Hand	15,683	-	15,683	13,695
	<b>15,683</b>	<b>-</b>	<b>15,683</b>	<b>13,695</b>

**7. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
Sundry Debtors	6,715	-	6,715	7,915
	<b>6,715</b>	<b>-</b>	<b>6,715</b>	<b>7,915</b>

**8. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-21 £</b>	<b>Total 31-Mar-20 £</b>
Independent Examiner's Fee	540	-	540	525
	<b>540</b>	<b>-</b>	<b>540</b>	<b>525</b>

**9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The Charity held no long term liabilities during this or the previous financial year.

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

#### 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS

##### CURRENT FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2021/20 £
Tangible Fixed Assets	-	-	-
Net Current Assets	21,858	-	21,858
Long Term Liabilities	-	-	-
	<b>21,858</b>	-	<b>21,858</b>

##### PREVIOUS FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/19 £
Tangible Fixed Assets	385	-	385
Net Current Assets	21,085	-	21,085
Long Term Liabilities	-	-	-
	<b>21,470</b>	-	<b>21,470</b>

#### 11. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Charity is registered with the Charity Commission (1103984) and does not have a Share capital and has no income subject to Corporation Tax.

	2021/20 £	2020/19 £
Profit / Deficit for the financial year	773	8,040
Other Recognised Gains	-	-
	<b>773</b>	<b>8,040</b>
Balance Brought Forward	21,085	13,045
Closing Funds at 31st March 2021	<b>21,858</b>	<b>21,085</b>

## KINGDOM CONCEPTS MINISTRIES

### NOTES TO THE FINANCIAL STATEMENTS (continued) FOR THE YEAR ENDED 31ST MARCH 2021

#### 12. STAFF COSTS AND NUMBERS

	<b>TOTAL 2021/20 £</b>	<b>TOTAL 2020/19 £</b>
Gross Wages & Salaries	606	566
Employer's National Insurance Costs	-	-
Pension Contributions	-	-
	<u><b>606</b></u>	<u><b>566</b></u>

Employees who were engaged in each of the following activities:

	<b>TOTAL 2021/20</b>	<b>TOTAL 2020/19</b>
Charitable Activities	1	1
	<u><b>1</b></u>	<u><b>1</b></u>

No members of staff received emoluments in the range of £50,000 to £60,000 (2021/20: None).

#### 13. TRUSTEE AND OTHER RELATED PARTY TRANSACTIONS

During the financial year, Pastor Byfield received £606 (2020/19: £566) in remuneration in furtherance of the charitable objects of the Charity.

No other payments were made to directors or any persons connected with them during the financial year. No other material transaction took place between the charity and a trustee or any person connected with them.

#### 14. RISK ASSESSMENT

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

#### 15. RESERVES POLICY

The Trustees have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

#### 16. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

## INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

Report to the trustees of Kingdom Concepts Ministries on the accounts for the year ended 31st March 2021 set out on pages 7 to 15.

### Respective responsibilities of trustees and examiner

The organisation's trustees are responsible for the preparation of the accounts. The organisation's trustees consider that an audit is not required for this year (under section 144 of the Charities Act 2011) and that an independent examination is needed.

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

- examine the accounts (under section 145 of the Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the Act, as amended), and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

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

### Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the trustees have not met the requirements to ensure that:
  - proper accounting records are kept (in accordance with section 130 of the Act); and
  - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the Act; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Kim Gomes MAAT  
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Delling Lane  
Bosham  
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PO18 8NF

11 May 2022