

**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 Buisness Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

KINGDOM CONCEPTS MINISTRIES

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KINGDOM CONCEPTS MINISTRIES
LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1103984
COMPANY REGISTRATION NUMBER	05113914
DATE OF INCORPORATION	27th April 2004
START OF FINANCIAL YEAR	1st April 2020
END OF FINANCIAL YEAR	31st March 2021
TRUSTEES AT 31ST MARCH 2021	B G Byfield H M C Nelson N Francis
GOVERNING DOCUMENT	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
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BANKERS	Santander UK PLC 2 Triton Square Regent's Place London NW1 3AN
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INDEPENDENT EXAMINER	Kim Gomes MAAT Independent Examiners Ltd Unit 2 The Broadbride Buisness Centre Delling Lane Bosham West Sussex PO18 8NF
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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 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

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 £	TOTAL 2021/20 £	TOTAL 2020/19 £
INCOME FROM:						
Donations & Legacies	3a	12,232	-	-	12,232	20,407
Investment Income	3b	-	-	-	-	12
TOTAL INCOME		12,232	-	-	12,232	20,419
EXPENDITURE ON:						
Charitable Activities	4a	9,706	-	-	9,706	10,676
Governance Costs	4b	1,753	-	-	1,753	1,703
TOTAL EXPENDITURE		11,459	-	-	11,459	12,379
NET INCOME/(EXPENDITURE)		773	-	-	773	8,040
Total Funds Brought Forward		21,085	-	-	21,085	13,045
TOTAL FUNDS CARRIED FORWARD		21,858	-	-	21,858	21,085

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

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

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

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 £	TOTAL 2021/20 £	TOTAL 2020/19 £
a) Donations & Legacies					
Gifts, Tithes & Donations	11,489	-	-	11,489	20,407
Gift Aid	743	-	-	743	-
	12,232	-	-	12,232	20,407

b) Investment Income

Bank Interest	-	-	-	-	12
	-	-	-	-	12

4. EXPENDITURE

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2021/20 £	TOTAL 2020/19 £
a) Charitable Activities					
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	-
	9,706	-	-	9,706	10,676

b) Governance Costs

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

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 £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank and in Hand	15,683	-	15,683	13,695
	15,683	-	15,683	13,695

7. DEBTORS AND PREPAYMENTS

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

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

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

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	-	-	-
	21,858	-	21,858

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	-	-	-
	21,470	-	21,470

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	-	-
	773	8,040
Balance Brought Forward	21,085	13,045
Closing Funds at 31st March 2021	21,858	21,085

KINGDOM CONCEPTS MINISTRIES

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

12. STAFF COSTS AND NUMBERS

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

Employees who were engaged in each of the following activities:

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



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11 May 2022