

**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**

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## **KINGDOM CONCEPTS MINISTRIES**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

CHARITY NUMBER	1103984
DATE OF INCORPORATION	27th April 2004
START OF FINANCIAL YEAR	1st April 2021
END OF FINANCIAL YEAR	31st March 2022
TRUSTEES AT 31ST MARCH 2022	B G Byfield (Chair) H M C Nelson N Francis
GOVERNING DOCUMENT	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
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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 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 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.

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 included 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 £	TOTAL 2022/21 £	TOTAL 2021/20 £
<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

<b>a) Charitable Activities</b>	Unrestricted Funds £	Restricted Funds £	TOTAL 2022/21 £	TOTAL 2021/20 £
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	-	-
	<b>576</b>	<b>606</b>

Employees who were engaged in each of the following activities:

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

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.