

**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

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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 2022
END OF FINANCIAL YEAR	31st March 2023
TRUSTEES AT 31ST MARCH 2023	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.

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	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 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

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

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

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:

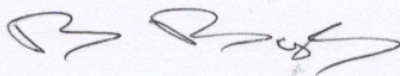
- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- Prepare financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in existence.

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 £	TOTAL 2023/22 £	TOTAL 2022/21 £
Donations & Legacies				
Gifts, Tithes & Donations	13,970	-	13,970	12,480
Gift Aid	2,704	-	2,704	2,897
	16,674	-	16,674	15,376

4. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/22 £	TOTAL 2022/21 £
Charitable Activities				
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
	17,661	-	17,661	13,719

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 £	Total 31-Mar-23 £	Total 31-Mar-22 £
Cash at Bank and in Hand	13,984	-	13,984	14,800
	13,984	-	13,984	14,800

7. DEBTORS AND PREPAYMENTS

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

8. CREDITORS FALLING DUE WITHIN ONE YEAR

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

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.

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

KINGDOM CONCEPTS MINISTRIES

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

11. STAFF COSTS AND NUMBERS

	TOTAL 2023/22 £	TOTAL 2022/21 £
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:

	TOTAL 2023/22	TOTAL 2022/21
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.