

KERYGMA 180

England & Wales · Charity number 1123294

Details

Status Registered

Legal form Charitable company

Company number [06481900](#)

Registered 2008-03-20

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

Contact

Address 229 Boston Manor Road
Brentford
TW8 9LF

Phone 02087581754

Email office@k180.org

Website www.k180.org

Activities

Objects: 1 TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE HERETO ATTACHED IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM, EUROPE OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;2 TO FURTHER CHRISTIAN EDUCATION IN SUCH PARTS OF THE UNITED KINGDOM. EUROPE AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;3 TO RELIEVE SICKNESS AND FINANCIAL HARDSHIP AND TO PROMOTE AND PRESERVE GOOD HEALTH BY THE PROVISION OF FUNDS, GOODS OR SERVICES OF ANY KIND, INCLUDING THROUGH THE PROVISION OF COUNSELLING AND SUPPORT IN SUCH PARTS OF THE UNITED KINGDOM, EUROPE OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

Activities: Active proclamation of the Gospel, particularly street ministry.Equipping of believers with focus on emerging evangelists. This includes overseas missions and aregular training programme.Leadership trainingEvangelism training.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** UNITED KINGDOM, EUROPE OR THE WORLD
- Albania
- Armenia
- Azerbaijan
- Belgium
- Czech Republic
- France
- Georgia
- Germany
- Hungary
- Iceland
- Italy
- Latvia
- Macedonia
- Montenegro
- Portugal
- Romania
- Russia
- Slovenia
- Spain
- Turkey
- Ukraine
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£360,554	£389,579	-	-
2023-12-31	£397,447	£402,079	-	-
2022-12-31	£425,796	£418,688	-	-
2021-12-31	£213,436	£210,773	-	-
2020-12-31	£200,304	£198,045	-	-

Trustees

Name	Role	Appointed
Jamie Ochsner		2023-04-18
Jeremy Luke Taylor		2018-11-07
TIMOTHY JOHN MANSON		

Accounts

Kerygma 180

Financial Statements

For the year ended 31 December 2024

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Legal & Administrative Information

Trustees / Directors	Andrew Dewick Rev Timothy Manson Jamie Ochsner Jeremy Taylor
Company Secretary	Rev Martin Durham
Charity Number	1123294
Company Number	06481900
Registered Office	229 Boston Manor Road Brentford Middlesex TW8 9LF

Trustees' Report

Strong growth continued this year across the breadth of the K180 ministry. New partnerships were established along with existing partnerships strengthened. The net result, by God's grace, was more believers being equipped and ultimately more people having opportunity to respond to the Gospel. Whilst our websites will give a good reflection of present ministry endeavours, here is a snapshot of key ministry developments in 2024.

History Makers

By way of brief background, the History Makers (HM) initiative primarily seeks to equip young leaders (18-35) for strong, biblical, missional leadership in the 21st century. Designed to run in partnership with local churches, it has been very encouraging to see how God is using this tool to equip young leaders across Europe, as participants spend a weekend, or a week, together exploring eight biblical core values for leadership. In essence, our goal is to equip leaders and spread the Gospel.

So, HM is primarily, although not exclusively, aimed at those relatively early in their call to leadership or those who have potential for leadership. We do undertake training for senior leaders from time to time, with the mandate to multiply the training at the heart of such events. This is leadership in any capacity – in church, youth work, para-church ministry, workplace etc. We keep numbers relatively small (around 20-30 per session) to hopefully maximise impact.

2024 continued to see an upward growth trend with 24 key in-person training events across Europe, and a verifiable number of 793 leaders trained.

Equipping evangelists

We believe that a key strategy for Gospel impact in Europe is the equipping of 'emerging' evangelists, in other words, those early in their call to proclaim the Gospel.

Alongside ongoing trainee opportunities in London, K180 leads specific training for those called as evangelists. The training consists of a two-year modular course designed to train and equip evangelists emerging (i.e. early in their call) into a ministry of proclamation evangelism. The course consists of a core of four separate residential long weekends of training together with additional days, mentoring, and opportunities to participate in major evangelistic initiatives. This training started in the UK and now features in 8 other European countries.

2024 was a positive year of growth with new training launched in both Georgia and The Balkans, touching four nations in that region.

Such developments served to strengthen the 'association' of these training groups, known as The European Young Evangelists Network (EYE Network). Together we hosted our two-yearly 'Behold Europe' gathering, which attracted 100+ evangelists meeting together in Iceland.

The Journey

At the invitation of the London Baptists, K180 continues to work alongside local churches to help further develop their evangelistic culture. This includes regular street ministry, training for the church, a 6-month 'deeper discipleship' journey for a group of 6-8, and the launching of evangelistic endeavours. 2024 saw this project develop further, preparing for a step change in engagement in 2025.

Street teams

Street ministry has been consistent during 2024, maintaining a sharp focus on proclaiming the Gospel. We continue to support fledgling street teams in London and beyond, as we seek to biblically, passionately, and creatively, proclaim the Good News. Overseas mission weekends ran as normal throughout the year, and we were pleased to welcome two visiting teams to London.

There were other various ministry endeavours alongside these key ministry streams, which can be read about at www.k180.org

Team growth

During 2024 we welcomed four new staff (one full time and three part time) and said farewell to another.

2025

Strategic plans are in place for all areas of ministry, with the development of each remaining a key focus. Indeed, our core team has grown to reflect the myriad of opportunities before us, all of which are in line with His call and vision. We fully expect HM to continue to expand, including engagement with countries new to this aspect of K180 ministry. The EYE Network has two new countries lined up for launch, these being Armenia and France. And we expect 'The Journey' to make a notable step-change as we agree to partner with 5 churches, starting at various points in 2025.

Overall, we foresee continued strong ministry growth in 2025. We anticipate the need to keep adding to our team but naturally need to manage the pace. We trust that the Lord will provide the resources needed. We continue to follow the infrastructure framework for the ministry, as agreed by the trustees back in 2023, a framework designed to support the growth we see in the days ahead.

19th May 2024

Statement of Financial Activities

Kerygma180

For the year ended 31 December 2024

Account	Note	Unrestricted Funds 2024	Restricted Funds 2024	Total Funds 2024	Total Funds 2023
Income from:					
Donations and legacies		173,571	750	174,321	194,040
Charitable activities		19,395	166,838	186,233	203,407
Total	3.1	192,966	167,588	360,554	397,447
Expenditure on:					
Operating costs		78,293	-	78,293	64,889
Charitable activities		11,009	300,277	311,286	337,190
Total expenditure	3.2	89,302	300,277	389,579	402,079
Net income / (expenditure)		103,664	(132,688)	(29,024)	(4,632)
Reconciliation of funds					
Transfers between funds		(115,676)	115,676	0	0
Total funds brought forward		88,339	23,889	112,228	116,860
Total funds carried forward		76,327	6,877	83,204	112,228

Balance Sheet

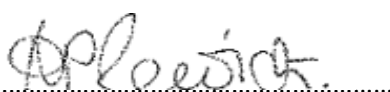
Kerygma180

As at 31 December 2024

	Note	31 Dec 2024 Unrestricted	31 Dec 2024 Restricted	Total 31 Dec 2024	Total 31 Dec 2023
Fixed Assets					
Computer equipment	5	2,074	0	2,074	204
Total Fixed Assets		2,074	0	2,074	204
Debtors & prepayments	7	4,501	14,274	18,775	28,581
Cash at bank and in hand	10	80,721	3,555	84,276	143,874
Total Current Assets		85,222	17,829	103,051	172,455
Amounts falling due within one-year	8	(10,969)	(10,952)	(21,921)	(60,431)
Net Current Assets (Liabilities)		74,253	6,877	81,129	112,024
Total Assets less Current Liabilities		76,327	6,877	83,204	112,228
Amounts falling due after more than one year		0	0	0	0
Net Assets		76,327	6,877	83,204	112,228
Restricted		0	6,877	6,877	18,285
Unrestricted		76,327	0	76,327	93,943
Total Funds of the charity		76,327	6,877	83,204	112,228

- The charitable company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the board of trustees on 12 May 2025.



A Dewick



J Taylor

Notes to the accounts

1. Basis of preparation

1.1 Basis of accounting - These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared under the Companies Act 2006 and in accordance with the Statement of Recommended Practice (SORP), Financial Reporting Standards (FRS 102 Section 1A Small Entities) and the Charities Act 2011.

1.2 Change of accounting policy - The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.3 Changes to accounting estimates - No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors - No material prior year errors have been identified in the reporting period.

1.5 Going concern – The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing financial statements.

2. Accounting policies

2.1 Income

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

- the charity becomes entitled to the resources.
- it is more likely than not that the charity will receive the resources.
- the monetary value can be measured with sufficient reliability.

Offsetting - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP or FRS 102.

Legacies - Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts - Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

The company is a registered charity; it has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

Support costs - The charity has incurred expenditure on support costs.

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

Income from interest, royalties, and dividends - This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

2.1 Expenditure & liabilities

Liability recognition - Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

3. Analysis of income & expenditure

3.1 Analysis of income

Donations and legacies	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
General donations	166,940	-	-	166,940	130,818
Donations from fund raising	-	750	-	750	56,686
Legacies	-	-	-	-	-
General grants provided by government	-	-	-	-	-
Membership subscriptions Sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	6,631	-	-	6,631	6,536
Total	173,571	750	-	174,321	194,040

Charitable activities	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	-	7,916	-	7,916	27,741
Training in ministry	-	3,333	-	3,333	11,074
Evangelism	19,394	31,157	-	50,551	43,702
Mission including Josiah Venture	-	14,577	-	14,577	14,155
Leadership	-	109,856	-	109,856	106,735
Other	-	-	-	-	-
Total	19,394	166,839	-	186,233	203,407

Total income	192,965	167,589	-	360,554	397,447
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3.2 Analysis of expenditure

Expenditure on raising funds	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Incurred seeking donations	67	-	-	67	588
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Other	-	-	-	-	-
Total	67	-	-	67	588

Charitable activities & other donations	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	-	29,392	-	29,392	53,381
Training in ministry	-	36,768	-	36,768	22,946
Evangelism	2,436	89,780	-	92,215	43,098
Mission including Josiah Venture	-	18,150	-	18,150	14,387
Leadership	-	125,436	-	125,436	134,871
Designated appeal / relief fund payments	-	750	-	750	56,170
Thanksgiving offerings	8,507	-	-	8,507	11,750
Total	10,943	300,277	-	311,219	336,603

Support expenses	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
General support Costs	10,977	-	-	10,977	11,007
Governance Costs	-	-	-	-	-
Staff Salaries, NIC & Pension	56,178	-	-	56,178	48,018
Staff Expenses including Travel	11,138	-	-	11,138	5,864
Independent examiner's fee	-	-	-	-	-
Other	-	-	-	-	-
Total	78,293	-	-	78,293	64,889

Total expenditure	89,302	300,277	-	389,579	402,079
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4. Staff costs

4.1 Employment costs

	2024	2023
	£	£
Salaries & wages	111,720	98,028
Social security & pension cost	12,452	11,828
Staff expenses	11,138	5,864
Other employee benefits	-	-
Total staff costs	<u>135,310</u>	<u>115,720</u>

No employee has received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. No trustees received employment benefits in the current or preceding year.

4.2 Average head count

	2024	2023
Fund raising	-	-
Charitable activities	4	3
Support / Governance	1	2
Total	<u>5</u>	<u>5</u>

5. Tangible fixed assets & depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Equipment - 25% (Straight line basis)

Tangible fixed assets

	Equipment	Total
Cost	£	£
As at 1 January 2024	7,188	7,188
Additions	2,508	2,508
Disposals	-	-
As at 31 December 2024	<u>9,696</u>	<u>9,696</u>

Depreciation

As at 1 January 2024	6,984	6,984
Charge for the year	638	638
depreciation on disposals	-	-
As at 31 December 2024	<u>7,622</u>	<u>7,622</u>

Net book value

As at 31 December 2024	<u>2,074</u>	<u>2,074</u>
As at 31 December 2023	<u>204</u>	<u>204</u>

6. Fund accounting

Unrestricted funds comprise the accumulated movement on funds available for use at the absolute discretion of the trustees.

Restricted funds are funds subject to specific restrictions imposed by the donor. They provide funds for the purpose of a charitable activity and supporting Kerygma180s administration and support costs. These funds are held by Kerygma 180 until spent in accordance with the terms of the donation or grant.

7. Debtors & prepayments

Analysis of debtors	2024	2023
	£	£
Trade debtors	-	-
Prepayments & accrued income	15,346	24,245
Other debtors & Gift Aid & Donations receivable	3,428	4,336
	<u>18,774</u>	<u>28,581</u>

8. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accounts payable	40	-
Accruals & deferred income	21,233	39,490
Taxation & social security	-	-
Pension payable	648	561
	<u>21,921</u>	<u>40,051</u>

9. Deferred income

Movement in deferred income	2024	2023
	£	£
Balance as at 1 January	35,917	16,581
Amounts added in current period	-	48,317
Amounts released to income from previous periods	(35,917)	(28,981)
Balance as at 31 December	<u>-</u>	<u>35,917</u>

10. Cash at bank and in hand

	2024	2023
	£	£
Short term cash investments	-	-
Cash at bank and in hand	84,276	143,874
	<u>84,276</u>	<u>143,874</u>

11. Summary of fund movements

Details of material funds held and movements – 2024 (current year)

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To utilise in ministries below	88,339	192,965	(89,303)	(115,674)	76,327
Proclaiming	R	To train in street ministry	-	7,916	(29,392)	21,476	-
Training in Ministry	R	To train in gospel ministry	-	3,333	(36,768)	33,435	-
Evangelism	R	To train evangelists	-	31,157	(89,780)	58,623	-
Missions including JV	R	To train in street ministry	-	14,577	(18,150)	3,573	-
Leadership	R	To train leaders	5,604	109,856	(125,436)	9,976	-
Other Designated (including appeals)	R	To utilise in ministries above	18,285	750	(750)	(11,408)	6,877
Total Funds as per balance sheet			112,228	360,554	(389,579)	-	83,204

*Key : UR – Unrestricted funds , R - Restricted funds

**Details of material funds held and movements – 2023
(previous year)**

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To use to help the ministries below	86,772	133,043	(98,199)	(33,276)	88,339
Proclaiming	R	To train in street ministry	-	27,741	(48,959)	21,218	-
Training in Ministry	R	To train in gospel ministry	2,000	11,074	(22,946)	9,872	-
Evangelism	R	To train evangelists	-	20,570	(31,258)	10,688	-
Missions including JV	R	To train in street ministry	-	14,155	(14,387)	232	-
Leadership	R	To train leaders	12,781	106,735	(113,912)	-	5,604
Other Designated (including appeals)	R	To utilise in ministries above	15,307	84,129	(72,418)	(8,733)	18,285
Total Funds as per balance sheet			116,860	397,447	(402,079)	-	112,228

*Key : UR – Unrestricted funds , R - Restricted funds

12. Members

The liability of the members is limited. Each member of the charitable company commits to contribute if the charity is wound up an amount of £1.



Section A

Independent Examiner's Report

Report to the trustees/
members of

KERYGMA 180

On accounts for the year
ended

31/12/2024

Charity no
(if any)

1123294

Set out on pages

1 - 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2024.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

14.09.25

Name:

Roger Bradshaw

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

29 Elthorne Park Road

Hanwell, London

W7 2JB

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts

Kerygma 180

Financial Statements

For the year ended 31 December 2023



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Legal & Administrative Information

Trustees / Directors	Andrew Dewick Rev Timothy Manson Jamie Ochsner Jeremy Taylor
Company Secretary	Rev Martin Durham
Charity Number	1123294
Company Number	06481900
Registered Office	229 Boston Manor Road Brentford Middlesex TW8 9LF

Trustees' Report

This year has seen strong growth across the K180 ministry, and the development of new initiatives within our stated mission. New partnerships are being established and existing partnerships strengthened. This all contributes to more people being trained, and ultimately more people having opportunity to respond to the Gospel. Whilst our websites will give a good overview of ministry endeavours, here is a snapshot of key ministry developments.

History Makers

By way of brief background, the History Makers (HM) initiative primarily seeks to equip young leaders (18-35) for strong, biblical, missional leadership in the 21st century. Designed to run in partnership with local churches, it has been very encouraging to see how God is using this tool to equip young leaders across Europe, as participants spend a week, or weekend, together exploring eight biblical core values for leadership. In essence, our goal is to equip leaders and spread the gospel.

So, HM is primarily aimed at those relatively early in their call to leadership or those who have potential for leadership. We do undertake training for senior leaders from time to time, with the mandate to multiply the training at the heart of such events. This is leadership in any capacity - in church, youth work, para-church ministry, workplace etc. We keep numbers relatively small (around 20-30 per session) so as to hopefully maximise impact.

2023 continued to see an upward growth trend with 20 key in-person training events across Europe, and a verifiable number of 699 leaders trained.

We were also encouraged by the ministry of our teams in the nations bordering Ukraine as training graduates put their training into practice as they exercised leadership in challenging circumstances.

Equipping evangelists

We believe that a key strategy for Gospel impact in Europe is the equipping of 'emerging' evangelists, in other words, those early in their call to proclaim the Gospel.

Alongside ongoing trainee opportunities in London, K180 leads specific training for those called as evangelists. This training consists of a two-year modular course designed to train and equip evangelists emerging (i.e. early in their call) into a ministry of proclamation evangelism. The course consists of a core of four separate residential long weekends of training together with additional days, mentoring and opportunities to participate in major evangelistic initiatives. This training started in the UK and now features in 5 other European countries.

2023 was a year of positive growth in Spain and the UK, and one of reconstruction for the German team with a near full leadership team change. The training in Italy is also undergoing change and we are continuing to evaluate training in Iceland (on pause) and also Russia (of course, difficult for the last 12 months).

We also continued developing our fledgling association of these country teams who are training evangelists – the ‘European Young Evangelists Network’ (EYE Network). Very encouragingly, this year saw advance planning for new training in at least two new regions of Europe.... The Balkans and also Georgia. We have a strong sense of expectation as the EYE Network continues to take shape as we seek to train evangelists across this continent.

Deeper Investment

This year saw an intentional focus to work on proposals to deepen our investment in selected graduates across all K180 training, plus in the lives of key volunteers. 2024 will see at least two new such initiatives; the launch of an EYE Network ‘Graduate Training Initiative’, plus a new project designed to invest in the marriages of key volunteers.

Unashamed Course

2023 was a year of honing the Unashamed Course materials, with a goal of having the materials ‘print ready’ and to make more widely available. The year closed out with that goal in sight. Training continued throughout the year with consistent positive feedback from church leaders and participants alike.

Our occasional Unashamed+ online training events continued to grow in popularity, with participants drawn from across Europe (interpretation provided into a few languages).

Street Teams

Street ministry has been consistent during 2023, maintaining a sharp focus on proclaiming the Gospel. We continue to support fledgling street teams in London and beyond as we seek to biblically, passionately, and creatively, proclaim the Good News. Overseas mission weekends ran as normal throughout the year, and we were pleased to welcome three visiting teams to London.

The Journey

At the invitation of the London Baptists, K180 continues to work alongside local churches in order to help further develop their evangelistic culture. This includes regular street ministry, training for the church, a 6 month ‘deeper discipleship’ journey for a group of 6, and the launching of evangelistic endeavours. 2023 saw completion of another annual partnership, this time with a West London church.

There are several other ministry endeavours, which can be read about at www.k180.org.

Trustees

We were delighted to welcome Jamie Ochsner to the Board of Trustees in 2023. We believe that Jamie, a business leader based in the USA, will bring a different and fresh dynamic, and look forward to her contribution as we navigate the way ahead.

2024

Strategic plans are in place for all areas of ministry, with development of each, remaining a key focus. We fully expect HM to continue to expand and we are exploring the 'how to' of going deeper with the eight core values in each country. The European Young Evangelists Network will see the launch of training in at least two new regions of Europe, plus our biennial 'Behold Europe' gathering, which is scheduled for Iceland in June, promises to be a significant milestone as the EYE Network continues to grow.

Additionally, as we seek to invest more deeply in our core team and volunteers, we are planning a 'strengthening marriage' initiative, which we will run in partnership with ministry partner JH Outback. This will involve investing in two carefully selected married couples during 2024, enabling them to partake in this marriage retreat and, we trust, be strengthened in their marriage.

Overall, we do foresee strong growth across the ministry in 2024, and as such plan the appointment of 2 new team members as we seek to follow the infrastructure framework for the ministry, agreed in early 2023, to establish a clear organisational pathway to support the growth of K180.

30th April 2024

Statement of Financial Activities

Kerygma180

For the year ended 31 December 2023

Account	Note	Unrestricted Funds 2023	Restricted Funds 2023	Total Funds 2023	Total Funds 2022
Income from:					
Donations and legacies		109,911	84,129	194,040	295,083
Charitable activities		23,132	180,275	203,407	130,713
Total	3.1	133,043	264,404	397,447	425,796
Expenditure on:					
Operating costs		48,641	16,248	64,889	50,107
Charitable activities		49,559	287,631	337,190	368,581
Total expenditure	3.2	98,200	303,879	402,079	418,688
Net income / (expenditure)		34,843	(39,475)	(4,632)	7,108
Reconciliation of funds					
Transfers between funds		(33,276)	33,276	0	0
Total funds brought forward		86,772	30,088	116,860	109,753
Total funds carried forward		88,339	23,889	112,228	116,860

Balance Sheet

Kerygma180

As at 31 December 2023

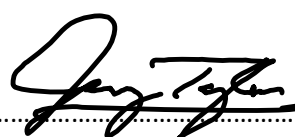
	Note	31 Dec 2023 Unrestricted	31 Dec 2023 Restricted	Total 31 Dec 2023	Total 31 Dec 2022
Fixed Assets					
Computer equipment	5	204	0	204	636
Total Fixed Assets		204	0	204	636
Debtors & prepayments	7	4,007	24,574	28,581	10,614
Cash at bank and in hand	10	84,187	59,687	143,874	144,926
Total Current Assets		88,194	84,261	172,455	155,540
Amounts falling due within one-year	8	59	60,372	(60,431)	(39,315)
Net Current Assets (Liabilities)		88,339	23,889	112,024	116,225
Total Assets less Current Liabilities		88,339	23,889	112,228	116,860
Amounts falling due after more than one year		0	0	0	0
Net Assets		88,339	23,889	112,228	116,860
Restricted		0	23,889	18,285	30,088
Unrestricted		88,339	0	93,943	86,772
Total Funds of the charity		88,339	23,889	112,228	116,860

- The charitable company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the board of trustees on 7 May 2024.



A Dewick



J Taylor

Notes to the accounts

1. Basis of preparation

1.1 Basis of accounting - These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared under the Companies Act 2006 and in accordance with the Statement of Recommended Practice (SORP), Financial Reporting Standards (FRS 102 Section 1A Small Entities) and the Charities Act 2022.

1.2 Change of accounting policy - The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.3 Changes to accounting estimates - No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors - No material prior year errors have been identified in the reporting period.

2. Accounting policies

2.1 Income

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

- the charity becomes entitled to the resources.
- it is more likely than not that the charity will receive the resources.
- the monetary value can be measured with sufficient reliability.

Offsetting - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP or FRS 102.

Legacies - Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts - Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs - The charity has incurred expenditure on support costs.

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

Income from interest, royalties, and dividends - This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

2.1 Expenditure & liabilities

Liability recognition - Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

3. Analysis of income & expenditure

3.1 Analysis of income

Donations and legacies	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
General donations	102,840	27,978	-	130,818	140,220
Donations from fund raising	535	56,151	-	56,686	149,048
Legacies	-	-	-	-	-
General grants provided by government	-	-	-	-	-
Membership subscriptions Sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	6,536	-	-	6,536	5,815
Total	109,911	84,129	-	194,040	295,083

Charitable activities	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	-	27,741	-	27,741	6,998
Training in ministry	-	11,074	-	11,074	5,868
Evangelism	23,132	20,570	-	43,702	46,913
Mission including Josiah Venture	-	14,155	-	14,155	13,005
Leadership	-	106,735	-	106,735	57,930
Other	-	-	-	-	-
Total	23,132	180,275	-	203,407	130,713

Total income	133,043	264,404	-	397,447	425,796
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3.2 Analysis of expenditure

Expenditure on raising funds	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Incurred seeking donations	588	-	-	588	581
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Other	-	-	-	-	-
Total	588	-	-	588	581

Charitable activities & other donations	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	4,422	48,959	-	53,381	44,773
Training in ministry	-	22,946	-	22,946	27,715
Evangelism	11,840	31,258	-	43,098	53,525
Mission including Josiah Venture	-	14,387	-	14,387	13,279
Leadership	20,960	113,911	-	134,871	69,859
Designated appeal / relief fund payments	-	56,170	-	56,170	150,407
Thanksgiving offerings	11,750	-	-	11,750	9,023
Total	48,972	287,631	-	336,603	368,581

Support expenses	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
General support Costs	21,531	-	-	21,531	6,734
Governance Costs	-	-	-	-	-
Staff Salaries, NIC & Pension	21,246	16,248	-	37,494	39,361
Staff Expenses including Travel	5,864	-	-	5,864	4,011
Independent examiner's fee	-	-	-	-	-
Other	-	-	-	-	-
Total	48,641	16,248	-	64,889	50,107

Total expenditure	98,200	303,879	-	402,079	418,689
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4. Staff costs

4.1 Employment costs

	2023	2022
	£	£
Salaries & wages	119,655	115,442
Social security & pension cost	18,243	14,225
Staff expenses	5,864	4,011
Other employee benefits	-	-
Total staff costs	<u>143,762</u>	<u>133,678</u>

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

4.2 Average head count

	2023	2022
Fund raising	-	-
Charitable activities	3	3
Support / Governance	2	2
Total	<u>5</u>	<u>5</u>

5. Tangible fixed assets & depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Equipment - 25% (Straight line basis)

Tangible fixed assets

	Equipment	Total
	£	£
As at 1 January 2023	7,188	7,188
Additions	-	-
Disposals	-	-
As at 31 December 2023	<u>7,188</u>	<u>7,188</u>

Depreciation

As at 1 January 2023	6,552	6,552
Charge for the year	432	432
depreciation on disposals	-	-
As at 31 December 2023	<u>6,984</u>	<u>6,984</u>

Net book value

As at 31 December 2023	<u>204</u>	<u>204</u>
As at 31 December 2022	<u>636</u>	<u>636</u>

6. Fund accounting

Unrestricted funds comprise the accumulated movement on funds available for use at the absolute discretion of the trustees.

Restricted funds are funds subject to specific restrictions imposed by the donor. They provide funds for the purpose of a charitable activity and supporting Kerygma180s administration and support costs. These funds are held by Kerygma 180 until spent in accordance with the terms of the donation or grant.

7. Debtors & prepayments

Analysis of debtors	2023	2022
	£	£
Trade debtors	-	-
Prepayments & accrued income	24,245	8,194
Other debtors & Gift Aid & Donations receivable	4,336	2,419
	<u>28,581</u>	<u>10,613</u>

8. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accounts payable	-	573
Accruals & deferred income	39,490	8,538
Taxation & social security	-	2,280
Pension payable	561	718
	<u>40,051</u>	<u>39,315</u>

9. Deferred income

Movement in deferred income	2023	2022
	£	£
Balance as at 1 January	16,581	8,000
Amounts added in current period	48,317	32,473
Amounts released to income from previous periods	(28,981)	(23,892)
Balance as at 31 December	<u>35,917</u>	<u>16,581</u>

10. Cash at bank and in hand

	2023	2022
	£	£
Short term cash investments	-	-
Cash at bank and in hand	143,874	144,926
	<u>143,874</u>	<u>144,926</u>

11. Summary of fund movements

Details of material funds held and movements – 2023 (current year)

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To utilise in ministries below	86,772	133,043	(98,199)	(33,276)	88,339
Proclaiming	R	To train in street ministry	-	27,741	(48,959)	21,218	-
Training in Ministry	R	To train in gospel ministry	2,000	11,074	(22,946)	9,872	-
Evangelism	R	To train evangelists	-	20,570	(31,258)	10,688	-
Missions including JV	R	To train in street ministry	-	14,155	(14,387)	232	-
Leadership	R	To train leaders	12,781	106,735	(113,912)	-	5,604
Other Designated (including appeals)	R	To utilise in ministries above	15,307	84,129	(72,418)	(8,733)	18,285
Total Funds as per balance sheet			116,860	397,447	(402,079)	-	112,228

*Key : UR – Unrestricted funds , R - Restricted funds

**Details of material funds held and movements – 2022
(previous year)**

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To use to help the ministries below	101,753	139,031	(60,872)	(93,140)	86,772
Proclaiming	R	To train in street ministry	-	6,998	(40,351)	33,353	-
Training in Ministry	R	To train in gospel ministry	3,000	5,868	(27,715)	20,847	2,000
Evangelism	R	To train evangelists	5,000	26,984	(46,386)	14,402	-
Missions including JV	R	To train in street ministry	-	13,005	(13,279)	274	-
Leadership	R	To train leaders	-	57,930	(62,266)	17,117	12,781
Other Designated (including appeals)	R	To utilise in ministries above	-	175,980	(167,820)	7,147	15,307
Total Funds as per balance sheet			109,753	425,796	(418,689)	-	116,860

*Key : UR – Unrestricted funds , R - Restricted funds



Section A

Independent Examiner's Report

Report to the trustees/
members of

KERYGMA 180

On accounts for the year
ended

31/12/2023

Charity no
(if any)

1123294

Set out on pages

1 - 15

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2023.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

4th June 2024

Name:

Roger Bradshaw

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

29 Elthorne Park Road, Hanwell, London, W7 2JB

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

KERYGMA 180

England & Wales - Charity number 1123294

Accounts

Kerygma 180

Financial Statements

For the year ended 31 December 2022



Contents

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Account	8 - 14
Independent Examiner's Report	15 - 17



Legal & Administrative Information

Trustees / Directors	Rev Timothy Manson Andrew Dewick Jeremy Taylor
Company Secretary	Rev Martin Durham
Charity Number	1123294
Company Number	06481900
Registered Office	229 Boston Manor Road Brentford Middlesex TW8 9LF

Trustees' Report

With the pandemic years fading into the distance, Kerygma180 (K180) is pleased to report a flourishing in different areas of ministry. The pandemic years were exceptionally busy as we transitioned to online initiatives, but it has been refreshing to see reinvigoration of existing projects and ongoing ministry as we gather once more in person. Whilst our websites will give a good overview of ministry endeavours, here is a snapshot of key ministry developments.

History Makers

By way of brief background, the History Makers (HM) initiative seeks to equip young leaders (18-35) for strong, biblical, missional leadership in the 21st century. Designed to run in partnership with local churches, it has been very encouraging to see how God is using this tool to equip young leaders across Europe, as participants spend a week together exploring eight biblical core values for leadership. In essence, our goal is to equip leaders and spread the gospel.

So, HM is aimed at those relatively early in their call to leadership or those who have potential for leadership. This is leadership in any capacity - in church, youth work, para-church ministry, workplace etc. We keep numbers relatively small (around 20-30 per session) so as to hopefully maximise impact.

Training in person re-emerged during 2022 and it was good to see initiatives in at least 13 European countries, including a first time with native Bulgarians in Bulgaria. We were also encouraged by the ministry of our teams in the nations bordering Ukraine as training graduates put their training into practice as they exercised leadership in challenging circumstances.

We finished 2022 with training completed in 13 European countries (although with representation in others) and a verified 583 leaders trained in Europe, plus others trained outside of Europe as a result of multiplication from online training. These non-European events were run by local leaders who had experienced our online training. We came to the end of 2022 with 25 European country teams in place.

Please see www.historymakerseurope.org for more information.

Equipping evangelists

We believe that a key strategy for Gospel impact in Europe is the equipping of 'emerging' evangelists, in other words, those early in their call to proclaim the Gospel.

Alongside ongoing trainee opportunities in London, K180 leads specific training for those called as evangelists. This training consists of a two-year modular course designed to train and equip evangelists emerging (i.e. early in their call) into a ministry of proclamation evangelism. The course consists of a core of four separate residential long weekends of training together with additional days, mentoring and opportunities to participate in major evangelistic initiatives. This training started in the UK and now features in 5 other European countries.

The work continues in Germany, Italy, Spain, and the UK. Indeed, growth is steady-to-strong as we moved to meeting in-person, which was particularly encouraging given leadership team changes in Germany, Spain and the UK to one degree or other. We are evaluating training in Iceland (on pause) and also Russia (of course, difficult for the last 12 months). We await to see



what happens). We also held a one-off event online where a respected UK evangelist brought training and inspiration to those charged with the office of the evangelist.

We also continued developing our fledgling association of these country teams who are training evangelists – the 'European Young Evangelists Network'. This included our rescheduled (due to covid) 'Behold Europe' 2 yearly gathering of young evangelists from across Europe. A wonderfully encouraging time in Germany in November! We have a sense of anticipation as this takes shape as we seek to train evangelists across this continent.

Unashamed Course

The Unashamed course was held online and in person in various settings during 2022 and continues to be well received. We are now near to finalising having the materials 'print ready' and hope to expand the reach of the Unashamed Course. Our occasional Unashamed+ online training events are growing in popularity, with participants drawn from across Europe (interpretation provided into a few languages).

Street Teams

Street ministry is back in full swing and it has been good to be back on the streets proclaiming the Gospel. We continue to support fledgling street teams in London and beyond as we seek to biblically, passionately, and creatively, proclaim the Good News. We also had a return to overseas mission weekends and this gathered pace during the year.

The Journey

At the invitation of the London Baptists, K180 continues to work alongside local churches in order to help further develop their evangelistic culture. This includes regular street ministry, training for the church, a 6 month 'deeper discipleship' journey for a group of 6, and the launching of evangelistic endeavours. 2022 saw completion of another annual partnership, this time with a South London church.

K180 Music

Gareth Hides continued writing music, particularly designed to reach/engage those who are yet without a personal faith in Jesus Christ. He also has continued working on a K180 musical, which is due to premiere in June 2023. Details of the music ministry can be found here:

www.k180.org/music

There are several other ministry endeavours, which can be read about at www.k180.org.

5th April 2023

Statement of Financial Activities

Kerygma180

For the year ended 31 December 2022

Account	Note	Unrestricted Funds 2022	Restricted Funds 2022	Total Funds 2022	Total Funds 2021
Income from:					
Donations and legacies		119,103	175,980	295,083	155,293
Charitable activities		19,928	110,785	130,713	58,143
Total	3.1	139,031	286,765	425,796	213,436
Expenditure on:					
Operating costs		32,114	17,993	50,107	47,301
Charitable activities		28,758	339,823	368,581	163,472
Total expenditure	3.2	60,872	357,816	418,688	210,773
Net income / (expenditure)		78,159	(71,051)	7,108	2,663
Reconciliation of funds					
Transfers between funds		(93,139)	93,139	0	0
Total funds brought forward		101,753	8,000	109,753	107,090
Total funds carried forward		86,772	30,088	116,860	109,753

Balance Sheet

Kerygma180

As at 31 December 2022

	Note	31 Dec 2022 Unrestricted	31 Dec 2022 Restricted	Total 31 Dec 2022	Total 31 Dec 2021
Fixed Assets					
Computer equipment	5	636	0	636	1,924
Total Fixed Assets		636	0	636	1,924
Current Assets					
Debtors & prepayments	7	4,294	6,320	10,614	13,956
Cash at bank and in hand	10	83,718	61,208	144,926	106,865
Total Current Assets		88,012	67,528	155,540	120,821
Liabilities:					
Amounts falling due within one-year	8	(1,875)	(37,440)	(39,315)	(12,992)
Net Current Assets (Liabilities)		86,137	30,088	116,225	107,829
Total Assets less Current Liabilities		86,772	30,088	116,860	109,753
Amounts falling due after more than one year		0	0	0	0
Net Assets		86,772	30,088	116,860	109,753
Funds of the charity					
Restricted			30,088	30,088	8,000
Unrestricted		86,772		86,772	101,753
Total Funds of the charity		86,772	30,088	116,860	109,753

- The charitable company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the board of trustees on 18 April 2023.



A Dewick



J Taylor

Notes to the accounts

1. Basis of preparation

1.1 Basis of accounting - These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared under the Companies Act 2006 and in accordance with the Statement of Recommended Practice (SORP), Financial Reporting Standards (FRS 102 Section 1A) and the Charities Act 2011.

1.2 Change of accounting policy - The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.3 Changes to accounting estimates - No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors - No material prior year errors have been identified in the reporting period.

2. Accounting policies

2.1 Income

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

- the charity becomes entitled to the resources.
- it is more likely than not that the charity will receive the resources.
- the monetary value can be measured with sufficient reliability.

Offsetting - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP or FRS 102.

Legacies - Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts - Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs - The charity has incurred expenditure on support costs.

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

Income from interest, royalties, and dividends - This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

2.1 Expenditure & liabilities

Liability recognition - Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

3. Analysis of income & expenditure

3.1 Analysis of income

Donations and legacies	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
General donations	113,163	27,057	-	140,220	148,316
Donations from fund raising	125	148,923	-	149,048	1,392
Legacies	-	-	-	-	-
General grants provided by government	-	-	-	-	-
Membership subscriptions Sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	5,815	-	-	5,815	5,585
Total	119,103	175,980	-	295,083	155,293

Charitable activities	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	-	6,998	-	6,998	3,748
Training in ministry	-	5,868	-	5,868	5,848
Evangelism	19,928	26,984	-	46,913	16,485
Mission including Josiah Venture	-	13,005	-	13,005	14,795
Leadership	-	57,930	-	57,930	17,267
Other	-	-	-	-	-
Total	19,928	110,785	-	130,713	58,143

Total income	139,031	286,765	-	425,796	213,436
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3.2 Analysis of expenditure

Expenditure on raising funds	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Incurred seeking donations	581	-	-	581	38
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Other	-	-	-	-	38
Total	581	-	-	581	38

Charitable activities & other donations	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	4,422	40,351	-	44,773	37,076
Training in ministry	-	27,715	-	27,715	27,648
Evangelism	7,139	46,386	-	53,525	27,602
Mission including Josiah Venture	-	13,279	-	13,279	14,863
Leadership	7,593	62,266	-	69,859	40,696
Designated appeal / relief fund payments	-	149,826	-	150,407	565
Thanksgiving offerings	9,023	-	-	9,023	14,982
Total	28,177	339,823	-	368,581	163,434

Support expenses	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
General support Costs	6,734	-	-	6,734	7,245
Governance Costs	-	-	-	-	-
Staff Salaries, NIC & Pension	21,369	17,993	-	39,361	37,198
Staff Expenses including Travel	4,011	-	-	4,011	2,858
Independent examiner's fee	-	-	-	-	-
Other	-	-	-	-	-
Total	32,114	17,993	-	50,107	47,301

Total expenditure	60,872	357,817	-	418,689	210,773
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4. Staff costs

4.1 Employment costs

	2022	2021
	£	£
Salaries & wages	115,442	109,196
Social security costs	10,207	8,977
Pension costs (defined contribution pension plan)	4,018	3,768
Staff expenses	4,011	2,858
Other employee benefits	-	-
Total staff costs	<u>133,678</u>	<u>124,799</u>

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

4.2 Average head count

	2022	2021
Fund raising	-	-
Charitable activities	3	3
Support / Governance	2	2
Total	<u>5</u>	<u>5</u>

5. Tangible fixed assets & depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Equipment - 25% (Straight line basis)

Tangible fixed assets

	Equipment	Total
Cost	£	£
As at 1 January 2022	7,188	7,119
Additions	-	-
Disposals	-	-
As at 31 December 2022	<u>7,188</u>	<u>7,188</u>

Depreciation

As at 1 January 2022	5,265	5,265
Charge for the year	1,287	1,287
depreciation on disposals	-	-
As at 31 December 2022	<u>6,552</u>	<u>6,552</u>

Net book value

As at 31 December 2022	<u>636</u>	<u>636</u>
As at 31 December 2021	<u>1,923</u>	<u>1,923</u>

6. Fund accounting

Unrestricted funds comprise the accumulated movement on funds available for use at the absolute discretion of the trustees.

Restricted funds are funds subject to specific restrictions imposed by the donor. They provide funds for the purpose of a charitable activity and supporting Kerygma180s administration and support costs. These funds are held by Kerygma 180 until spent in accordance with the terms of the donation or grant.

7. Debtors & prepayments

Analysis of debtors	2022	2021
	£	£
Trade debtors	-	-
Prepayments	8,194	8,038
Other debtors – Gift Aid & Donations receivable	2,419	5,918
	<u>10,613</u>	<u>13,956</u>

8. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accounts payable	573	1,546
Accruals & deferred income	33,228	8,538
Taxation & social security	4,796	2,280
Pension payable	718	628
	<u>39,315</u>	<u>12,992</u>

9. Deferred income

Movement in deferred income	2022	2021
	£	£
Balance as at 1 January	8,000	11,355
Amounts added in current period	28,088	5,000
Amounts released to income from previous periods	(6,000)	(8,355)
Balance as at 31 December	<u>30,088</u>	<u>8,000</u>

10. Cash at bank and in hand

	2022	2021
	£	£
Short term cash investments	-	-
Cash at bank and in hand	144,926	106,865
	<u>144,926</u>	<u>106,865</u>

11. Summary of fund movements

Details of material funds held and movements – 2022 (current year)

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To utilise in ministries below	101,753	139,031	(60,872)	(93,140)	86,772
Proclaiming	R	To train in street ministry	-	6,998	(40,351)	33,353	-
Training in Ministry	R	To train in gospel ministry	3,000	5,868	(27,715)	20,847	2,000
Evangelism	R	To train evangelists	5,000	26,984	(46,386)	14,402	-
Missions including JV	R	To train in street ministry	-	13,005	(13,279)	274	-
Leadership	R	To train leaders	-	57,930	(62,266)	17,117	12,781
Other Designated (including appeals)	R	To utilise in ministries above	-	175,980	(167,820)	7,147	15,307
Total Funds as per balance sheet			109,753	425,796	(418,689)	-	116,860

*Key : UR – Unrestricted funds , R - Restricted funds

**Details of material funds held and movements – 2021
(previous year)**

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To use to help the ministries below	99,762	120,437	(67,723)	(50,723)	101,753
Proclaiming	R	To train in street ministry	-	3,748	(32,654)	28,906	-
Training in Ministry	R	To train in gospel ministry	7,278	5,848	(23,226)	13,100	3,000
Evangelism	R	To train evangelists	-	7,808	(22,022)	19,214	5,000
Missions including JV	R	To train in street ministry	-	14,795	(14,863)	68	-
Leadership	R	To train leaders	50	17,267	(33,841)	16,524	-
Other Designated (including appeals)	R	To utilise in ministries above	-	43,533	(16,444)	(27,089)	-
Total Funds as per balance sheet			107,090	213,436	(210,773)	-	109,753

*Key : UR – Unrestricted funds , R - Restricted funds



Section A

Independent Examiner's Report

Report to the trustees/
members of

KERYGMA 180

On accounts for the year
ended

31/12/2022

Charity no
(if any)

1123294

Set out on pages

1 - 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2022.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

20th May 2023

Name:

Roger Bradshaw

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

29 Elthorne Park Road, Hanwell, London, W7 2JB

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

KERYGMA 180

England & Wales - Charity number 1123294

Accounts

Kerygma 180

Financial Statements

For the year ended 31 December 2021



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Balance Sheet	7
Notes to the Account	8 - 14
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Legal & Administrative Information

Trustees / Directors	Rev Timothy Manson Andrew Dewick Jeremy Taylor
Company Secretary	Rev Martin Durham
Charity Number	1123294
Company Number	06481900
Registered Office	229 Boston Manor Road Brentford Middlesex TW8 9LF

Trustees' Report

Kerygma180 (K180) continued to navigate the Covid challenges throughout 2021. Whilst there were difficulties, it was pleasing to see our teams adapt and find new ways of exercising ministry. Whilst our websites will give a good overview of ministry endeavours, here is a snapshot of key ministry developments.

History Makers

By way of brief background, the History Makers (HM) initiative seeks to equip young leaders (18-35) for strong, biblical, missional leadership in the 21st century. Designed to run in partnership with local churches, it has been very encouraging to see how God is using this tool to equip young leaders across Europe, as participants spend a week together exploring eight biblical core values for leadership. In essence, our goal is to equip leaders and spread the gospel.

So, HM is aimed at those relatively early in their call to leadership or those who have potential for leadership. This is leadership in any capacity - in church, youth work, para-church ministry, workplace etc. We keep numbers relatively small (around 20-30 per session) so as to hopefully maximise impact.

There was plenty of online training during the year, but it was clear in some quarters that 'online fatigue' was very real. There has been a longing for people to get back to meeting face to face. And in many ways, it was a year of 'green shoots' as amid all the online activity, many of our HM teams were starting to plan fresh initiatives, some of which have come to fruition during the first quarter of 2022.

We finished 2021 with training completed in 15 European countries (although with representation from at least another 7 countries) and a verified 385 leaders trained in Europe, plus at least a further 350 trained outside of Europe as a result of multiplication from online training. These events were run by local leaders who had experienced our online training. We came to the end of 2021 with 23 country teams in place.

Please see www.historymakerseurope.org for more information.

Equipping Evangelists

We believe that a key strategy for Gospel impact in Europe is the equipping of 'emerging' evangelists, in other words, those early in their call to proclaim the Gospel.

Alongside ongoing trainee opportunities in London, K180 leads specific training for those called as evangelists. This training consists of a two-year modular course designed to train and equip evangelists emerging (i.e. early in their call) into a ministry of proclamation evangelism. The course consists of a core of four separate residential long weekends of training together with additional days, mentoring and opportunities to participate in major evangelistic initiatives. This training started in the UK and now features in 5 other European countries.

The work continues in Germany, Iceland, Italy, Russia, Spain, and the UK. Again, the pandemic caused us to re-think our approach and several countries successfully continued online training, but we did manage one in-person training in the UK. We also held a one-off event online where a globally recognised German evangelist brought training and inspiration to those charged with the office of the evangelist.

We also continued developing our fledgling association of these country teams who are training evangelists – the 'European Young Evangelists Network'. We have a sense of anticipation as this takes shape as we seek to train evangelists across this continent.

Unashamed Course

The Unashamed course was launched online in the second half of 2020 and was well received. As we progressed through 2021, training took place online in Armenian, English, French and Spanish. It was also held for the first time in-person in a church small group setting. Again, the feedback was very positive. We are now in the process of getting materials 'print ready' and hope to expand the reach of the Unashamed Course.

Our occasional Unashamed+ online training events also saw a relatively huge increase in numbers, with participants drawn from across Europe (interpretation provided into a few languages).

Street Teams

Street ministry gradually returned to a pre-pandemic format during 2021 and it has been good to be back on the streets proclaiming the Gospel. A return to overseas mission weekends did not re-start in 2021 but is scheduled for 2022.

The Journey

2021 saw the completion of our 'pilot' project called 'The Journey'. At the invitation of the London Baptists, K180 worked alongside Brentford Free Church for 1 year to help them further develop their evangelistic culture. This included regular street ministry, training for the church, a 6 month 'deeper discipleship' journey for a group of 6, and the launching of evangelistic endeavours. It proved an excellent year with tremendous feedback.

K180 Music

Gareth Hides continued writing music, particularly designed to reach/engage those who are yet without a personal faith in Jesus Christ. He also has continued working on a (potential) K180 musical. Details of the music ministry can be found here: www.k180.org/music

There are several other ministry endeavours, which can be read about at www.k180.org.

2nd May 2022

Statement of Financial Activities

Kerygma180

For the year ended 31 December 2021

Account	Note	Unrestricted Funds 2021	Restricted Funds 2021	Total Funds 2021	Total Funds 2020
Income from:					
Donations and legacies		111,760	43,533	155,293	137,847
Charitable activities		8,677	49,466	58,143	62,457
Total	3.1	120,437	92,999	213,436	200,304
Expenditure on:					
Operating costs		31,422	15,879	47,301	56,703
Charitable activities		36,301	127,171	163,472	141,342
Total expenditure	3.2	67,723	143,050	210,773	198,045
Net income / (expenditure)		52,714	(50,051)	2,663	2,259
Reconciliation of funds					
Transfers between funds		(50,723)	50,723	0	0
Total funds brought forward		99,762	7,328	107,090	104,831
Total funds carried forward		101,753	8,000	109,753	107,090

Balance Sheet

Kerygma180

As at 31 December 2021

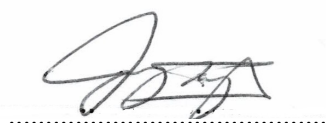
	Note	31 Dec 2021 Unrestricted	31 Dec 2021 Restricted	Total 31 Dec 2021	Total 31 Dec 2020
Fixed Assets					
Computer equipment	5	1,924	0	1,924	3,151
Total Fixed Assets		1,924	0	1,924	3,151
Current Assets					
Debtors & prepayments	7	503	13,453	13,956	4,521
Cash at bank and in hand	10	100,076	6,789	106,865	121,341
Total Current Assets		100,579	20,242	120,821	125,862
Liabilities:					
Amounts falling due within one-year	8	(750)	(12,242)	(12,992)	(21,923)
Net Current Assets (Liabilities)		99,829	8,000	107,829	103,939
Total Assets less Current Liabilities		101,753	8,000	109,753	107,090
Amounts falling due after more than one year		0	0	0	0
Net Assets		101,753	8,000	109,753	107,090
Funds of the charity					
Restricted			8,000	8,000	7,328
Unrestricted		101,753		101,753	99,762
Total Funds of the charity		101,753	8,000	109,753	107,090

- The charitable company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the board of trustees on 5 May 2022



Andrew Dewick
Trustee



Jeremy Taylor
Trustee

Notes to the accounts

1. Basis of preparation

1.1 Basis of accounting - These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared under the Companies Act 2006 and in accordance with the Statement of Recommended Practice (SORP), Financial Reporting Standards (FRS 102 Section 1A) and the Charities Act 2011.

1.2 Change of accounting policy - The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.3 Changes to accounting estimates - No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors - No material prior year errors have been identified in the reporting period.

2. Accounting policies

2.1 Income

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

- the charity becomes entitled to the resources.
- it is more likely than not that the charity will receive the resources.
- the monetary value can be measured with sufficient reliability.

Offsetting - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP or FRS 102.

Legacies - Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts - Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs - The charity has incurred expenditure on support costs.

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

Income from interest, royalties, and dividends - This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

2.1 Expenditure & liabilities

Liability recognition - Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources,.

3. Analysis of income & expenditure

3.1 Analysis of income

Donations and legacies	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Donations and gifts	108,405	36,024	-	144,429	128,255
Gift Aid	3,355	7,509	-	10,864	9,592
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions Sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	111,760	43,533	-	155,293	137,847

Charitable activities	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	-	3,748	-	3,748	1,274
Training in ministry	-	5,848	-	5,848	30,283
Evangelism	8,677	7,808	-	16,485	5,040
Mission including Josiah Venture	-	14,795	-	14,795	15,263
Leadership	-	17,267	-	17,267	10,597
Other	-	-	-	-	-
Total	8,677	49,466	-	58,143	62,457
Total income	120,437	92,999	-	213,436	200,304

3.2 Analysis of expenditure

Expenditure on raising funds	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Incurred seeking donations	38	-	-	38	761
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Other	-	-	-	-	-
Total	38	-	-	38	761

Charitable activities	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	4,422	32,654	-	37,076	27,200
Training in ministry	4,422	23,226	-	27,648	42,920
Evangelism	5,581	22,021	-	27,602	16,390
Mission including Josiah Venture	-	14,863	-	14,863	15,782
Leadership	6,855	33,841	-	40,696	24,293
Other – Thanksgiving offerings	14,982	565	-	15,547	13,995
Total	36,263	127,171	-	163,434	140,581

Support expenses	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
General support Costs	7,245	-	-	7,245	6,208
Governance Costs	-	-	-	-	-
Staff Salaries, NIC & Pension	21,319	15,879	-	37,198	48,814
Staff Expenses including Travel	2,858	-	-	2,858	1,681
Independent examiner's fee	-	-	-	-	-
Other	-	-	-	-	-
Total	31,422	15,879	-	47,301	56,703

Total expenditure	67,723	143,050	-	210,773	198,045
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4. Staff costs

4.1 Employment costs

	2021	2020
	£	£
Salaries & wages	109,196	100,586
Social security costs	8,977	8,244
Pension costs (defined contribution pension plan)	3,768	3,332
Staff expenses	2,858	1,681
Other employee benefits	-	-
Total staff costs	<u>124,799</u>	<u>113,843</u>

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

4.2 Average head count

	2021	2020
Fund raising	-	-
Charitable activities	3	3
Support / Governance	2	2
Total	<u>5</u>	<u>5</u>

5. Tangible fixed assets & depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Equipment - 25% (Straight line basis)

Tangible fixed assets

	Equipment	Total
Cost	£	£
As at 1 January 2021	7,119	7,119
Additions	69	69
Disposals	-	-
As at 31 December 2021	<u>7,188</u>	<u>7,188</u>

Depreciation

As at 1 January 2021	3,968	3,968
Charge for the year	1,297	1,297
depreciation on disposals	-	-
As at 31 December 2021	<u>5,265</u>	<u>5,265</u>

Net book value

As at 31 December 2021	<u>1,923</u>	<u>1,923</u>
As at 31 December 2020	<u>3,151</u>	<u>3,151</u>

6. Fund accounting

Unrestricted funds comprise the accumulated movement on funds available for use at the absolute discretion of the trustees.

Restricted funds are funds subject to specific restrictions imposed by the donor. They provide funds for the purpose of a charitable activity and supporting Kerygma180s administration and support costs. These funds are held by Kerygma 180 until spent in accordance with the terms of the donation or grant.

7. Debtors & prepayments

Analysis of debtors	2021	2020
	£	£
Trade debtors	-	-
Prepayments	8,038	3,122
Other debtors – Gift Aid & Donations receivable	5,918	1,399
	<u>13,956</u>	<u>4,521</u>

8. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accounts payable	1,546	1,092
Accruals & deferred income	8,538	17,979
Taxation & social security	2,280	2,235
Pension payable	628	618
	<u>12,992</u>	<u>21,924</u>

9. Deferred income

Movement in deferred income	2021	2020
	£	£
Balance as at 1 January	11,355	31,276
Amounts added in current period	5,000	4,277
Amounts released to income from previous periods	(8,355)	(24,198)
Balance as at 31 December	<u>8,000</u>	<u>11,355</u>

10. Cash at bank and in hand

	2021	2020
	£	£
Short term cash investments	-	-
Cash at bank and in hand	106,865	121,341
	<u>106,865</u>	<u>121,341</u>

11. Summary of fund movements

Details of material funds held and movements – 2021 (current year)

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To use to help the ministries below	99,762	120,437	(67,723)	(50,723)	101,753
Proclaiming	R	To train in street ministry	-	3,748	(32,654)	28,906	-
Training in Ministry	R	To train in street evangelism	7,278	5,848	(23,226)	13,100	3,000
Evangelism	R	To train evangelists	-	7,808	(22,022)	19,214	5,000
Missions including JV	R	To train in street ministry	-	14,795	(14,863)	68	-
Leadership	R	To train leaders	50	17,267	(33,841)	16,524	-
Other Designated	R	To train the above	-	43,533	(16,444)	(27,089)	-
Total Funds as per balance sheet			107,090	213,436	(210,773)	-	109,753

*Key : UR – Unrestricted funds , R - Restricted funds

**Details of material funds held and movements – 2020
(previous year)**

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To use to help the ministries below	73,555	111,493	(67,362)	(17,924)	99,762
Proclaiming	R	To train in street ministry	-	1,274	(27,200)	25,926	-
Training in Ministry	R	To train in street evangelism	31,276	30,283	(42,920)	(11,360)	7,278
Evangelism	R	To train evangelists	-	649	(15,341)	14,692	-
Missions including JV	R	To train in street ministry	-	15,263	(15,782)	519	-
Leadership	R	To train leaders	-	10,597	(23,638)	13,091	50
Other Designated	R	To train the above	-	30,745	(5,801)	(24,944)	-
Total Funds as per balance sheet			104,831	200,304	(198,045)	-	107,090

*Key : UR – Unrestricted funds , R - Restricted funds



Section A

Independent Examiner's Report

Report to the trustees/
members of

KERYGMA 180

On accounts for the year
ended

31/12/2021

Charity no
(if any)

1123294

Set out on pages

1 - 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2021.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

26/07/2022

Name:

ROGER BRADSHAW

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

29 ELTHORNE PARK ROAD

HANWELL

LONDON W.7 2JB

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

Accounts

Kerygma 180

Financial Statements

For the year ended 31 December 2020



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Legal & Administrative Information

Trustees / Directors	Rev Timothy Manson Andrew Dewick Jeremy Taylor
Company Secretary	Rev Martin Durham
Charity Number	1123294
Company Number	06481900
Registered Office	229 Boston Manor Road Brentford Middlesex TW8 9LF

Trustees' Report

As it was for everyone, Kerygma180 (K180) faced new challenges in 2020. However, the pandemic enabled us to explore new opportunities within our call and vision. Whilst our websites will give a good overview of ministry endeavours, here is a snapshot of key ministry developments.

History Makers

By way of brief background, the History Makers (HM) initiative seeks to equip young leaders (18-35) for strong, biblical, missional leadership in the 21st century. Designed to run in partnership with local churches, it has been very encouraging to see how God is using this tool to equip young leaders across Europe, as participants spend a week together exploring eight biblical core values for leadership. In essence, our goal is to equip leaders and spread the gospel.

So HM is aimed at those relatively early in their call to leadership or those who have potential for leadership. This is leadership in any capacity - in church, youth work, para-church ministry, workplace etc. We keep numbers relatively small (around 20-30 per session) so as to hopefully maximise impact.

We had an encouraging start to 2020 with two strategic in-person training events and then all plans needed to be re-evaluated as COVID-19 hit. We are pleased to say that our team, including our many volunteers, adapted well and we soon had HM training online. The format was usually different (i.e. spread over a number of weeks instead of a week's retreat) but the enthusiasm was not dampened. Indeed, being online, geographical boundaries melted away and our participants included many from outside of Europe.

We finished 2020 with training completed in 19 European countries and a verified 378 leaders trained. We came to the end of 2020 with 23 country teams in place. Multiplication of training was starting to happen in other parts of the world, including Africa and in Haiti. Keeping our focus on Europe, K180 did not oversee these. These events were run by local leaders who had experienced our online training.

Please see www.historymakerseurope.org for more information.

Equipping evangelists

We believe that a key strategy for Gospel impact in Europe is the equipping of 'emerging' evangelists, in other words, those early in their call to proclaim the Gospel.

Alongside ongoing trainee opportunities in London, K180 leads specific training for those called as evangelists. This training consists of a two-year modular course designed to train and equip evangelists emerging (i.e. early in their call) into a ministry of proclamation evangelism. The course consists of a core of four separate residential long weekends of training together with additional days, mentoring and opportunities to participate in major evangelistic initiatives. This training started in the UK and now features in 5 other European countries.

The work continues in Germany, Iceland, Italy, Russia, Spain and the UK. Again, the pandemic caused us to re-think our approach and several countries successfully switched to online training. We also held two one-off events where globally recognised speakers brought training and inspiration to those charged with the office of the evangelist.

We also continued developing our fledgling association of these country teams who are training evangelists – the ‘European Young Evangelists Network’. We have a sense of anticipation as this takes shape as we seek to train evangelists across this continent.

Unashamed Course

Something that had been in the pipeline for a while was a new evangelism course, specifically designed to help Christians be more confident in sharing the Gospel. We had not particularly planned for this training to launch in 2020, but the pandemic accelerated this new venture. The course was launched online in the second half of the year and was well received. As we ended the year, the course had been trialled here in the UK and was being translated into Armenian and French.

Our occasional Unashamed+ training events also saw a relatively huge increase in numbers, with participants drawn from across Europe (interpretation provided into a few languages).

Street Teams

From mid-March, our active street ministry was largely curtailed, although there were limited opportunities during different lockdown restrictions. Overseas travel ceased from March 2020 and therefore we were unable to connect with our European partners on the ground.

K180 Music

Gareth Hides continued writing music, particularly designed to reach/engage those who are yet without a personal faith in Jesus Christ. He also started working on a (potential) K180 musical. Details of the music ministry can be found here: www.k180.org/music

There are several other ministry endeavours, which can be read about at www.k180.org.

30th April 2021

Statement of Financial Activities

Kerygma180

For the year ended 31 December 2020

Account	Note	Unrestricted Funds 2020	Restricted Funds 2020	Total Funds 2020	Total Funds 2019
Income from:					
Donations and legacies		107,102	30,745	137,847	158,093
Charitable activities		4,391	58,066	62,457	127,855
Total	3.1	111,493	88,811	200,304	285,948
Expenditure on:					
Operating costs		50,902	5,801	56,703	43,694
Charitable activities		16,460	124,882	141,342	198,084
Total expenditure	3.2	67,362	130,683	198,045	241,778
Net income / (expenditure)		44,131	(41,872)	2,259	44,170
Reconciliation of funds					
Transfers between funds		(17,924)	17,924	0	0
Total funds brought forward		73,555	31,276	104,831	60,660
Total funds carried forward		99,762	7,328	107,090	104,831



Balance Sheet

Kerygma180

As at 31 December 2020

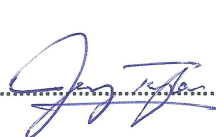
	Note	31 Dec 2020 Unrestricted	31 Dec 2020 Restricted	Total 31 Dec 2020	Total 31 Dec 2019
Fixed Assets					
Computer equipment	5	3,151	0	3,151	3,387
Total Fixed Assets		3,151	0	3,151	3,387
Current Assets					
Debtors	7	742	3,779	4,521	4,750
Cash at bank and in hand	10	97,714	23,627	121,341	130,227
Total Current Assets				125,862	134,977
Liabilities:					
Amounts falling due within one-year	8	(1,845)	(20,078)	(21,923)	(33,533)
Net Current Assets (Liabilities)		96,611	7,328	103,939	101,444
Total Assets less Current Liabilities		99,762	7,328	107,090	104,831
Amounts falling due after more than one year		0	0	0	0
Net Assets		99,762	7,328	107,090	104,831
Funds of the charity					
Restricted			7,328	7,328	31,276
Unrestricted		99,762		99,762	73,555
Total Funds of the charity		99,762	7,328	107,090	104,831

- The charitable company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.
- These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved by the board of trustees on 20/05/2021



A Dewick



J Taylor

Notes to the accounts

1. Basis of preparation

1.1 Basis of accounting - These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared under the Companies Act 2006 and in accordance with the Statement of Recommended Practice (SORP), Financial Reporting Standards (FRS 102 Section 1A) and the Charities Act 2011.

1.2 Change of accounting policy - The accounts present a true and fair view and no changes have been made to the accounting policies adopted.

1.3 Changes to accounting estimates - No changes to accounting estimates have occurred in the reporting period.

1.4 Material prior year errors - No material prior year errors have been identified in the reporting period.

2. Accounting policies

2.1 Income

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

- the charity becomes entitled to the resources.
- it is more likely than not that the charity will receive the resources.
- the monetary value can be measured with sufficient reliability.

Offsetting - There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the SORP or FRS 102.

Legacies - Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Tax reclaims on donations and gifts - Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Support costs - The charity has incurred expenditure on support costs.

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

Income from interest, royalties, and dividends - This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably.

2.1 Expenditure & liabilities

Liability recognition - Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources,.

3. Analysis of income & expenditure

3.1 Analysis of income

Donations and legacies	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Donations and gifts	103,847	24,408	-	128,255	149,231
Gift Aid	3,255	6,337	-	9,592	8,861
Legacies	-	-	-	-	-
General grants provided by government/other charities	-	-	-	-	-
Membership subscriptions Sponsorships which are in substance donations	-	-	-	-	-
Donated goods, facilities and services	-	-	-	-	-
Other	-	-	-	-	-
Total	107,102	30,745	-	137,847	158,092

Charitable activities	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	-	1,274	-	1,274	6,788
Training in ministry	-	30,283	-	30,283	19,488
Evangelism	4,391	649	-	5,040	18,287
Mission including Josiah Venture	-	15,263	-	15,263	16,537
Leadership	-	10,597	-	10,597	66,756
Other	-	-	-	-	-
Total	4,391	58,066	-	62,457	127,856

Total income	111,493	88,811	-	200,304	285,948
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3.2 Analysis of expenditure

Expenditure on raising funds	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Incurred seeking donations	761	-	-	761	6,148
Incurred seeking legacies	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-
Other	-	-	-	-	-
Total	761	-	-	761	6,148

Charitable activities	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
Proclaiming	-	27,200	-	27,200	27,318
Training in ministry	-	42,920	-	42,920	32,971
Evangelism	1,049	15,341	-	16,390	39,356
Mission including Josiah Venture	-	15,782	-	15,782	16,538
Leadership	655	23,638	-	24,293	70,516
Other – Thanksgiving offerings	13,995	-	-	13,995	5,237
Total	15,699	124,882	-	140,581	191,936

Support expenses	Unrestricted funds £	Restricted funds £	Endowment funds £	Total funds £	Prior year £
General support Costs	6,208	-	-	6,208	5,661
Governance Costs	-	-	-	-	-
Staff Salaries, NIC & Pension	43,013	5,801	-	48,814	33,716
Staff Expenses including Travel	1,681	-	-	1,681	4,317
Independent examiner's fee	-	-	-	-	-
Other	-	-	-	-	-
Total	50,902	5,801	-	56,703	43,694

Total expenditure	67,362	130,683	-	198,045	241,778
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4. Staff costs

4.1 Employment costs

	2020	2019
	£	£
Salaries & wages	100,586	74,789
Social security costs	8,244	5,740
Pension costs (defined contribution pension plan)	3,332	1,788
Staff expenses	1,681	4,317
Other employee benefits	-	-
Total staff costs	<u>113,843</u>	<u>86,634</u>

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

4.2 Average head count

	2020	2019
Fund raising	-	-
Charitable activities	3	3
Support / Governance	2	1
Total	<u>5</u>	<u>4</u>

5. Tangible fixed assets & depreciation

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

Equipment - 25% (Straight line basis)

Tangible fixed assets

	Equipment	Total
Cost	£	£
As at 1 January 2020	6,218	6,218
Additions	901	901
Disposals	-	-
As at 31 December 2020	<u>7,119</u>	<u>7,119</u>

Depreciation

As at 1 January 2020	2,831	2,831
Charge for the year	1,137	1,137
depreciation on disposals	-	-
As at 31 December 2020	<u>3,968</u>	<u>3,968</u>

Net book value

As at 31 December 2020	<u>3,151</u>	<u>3,151</u>
As at 31 December 2019	<u>3,387</u>	<u>3,387</u>

6. Fund accounting

Unrestricted funds comprise the accumulated movement on funds available for use at the absolute discretion of the trustees.

Restricted funds are funds subject to specific restrictions imposed by the donor. They provide funds for the purpose of a charitable activity and supporting Kerygma180s administration and support costs. These funds are held by Kerygma 180 until spent in accordance with the terms of the donation or grant.

7. Debtors & prepayments

Analysis of debtors	2020	2019
	£	£
Trade debtors	-	-
Prepayments	3,122	3,527
Other debtors – Gift Aid & Donations receivable	1,399	1,223
	<u>4,521</u>	<u>4,750</u>

8. Creditors: amounts falling due within one year

	2020	2019
	£	£
Accounts payable	1,092	-
Accruals & deferred income	17,979	31,276
Taxation & social security	2,235	1,746
Pension payable	618	511
	<u>21,924</u>	<u>33,533</u>

9. Deferred income

Movement in deferred income	2020	2019
	£	£
Balance as at 1 January 2020	31,276	46,794
Amounts added in current period	4,277	31,276
Amounts released to income from previous periods	(24,198)	(46,794)
Balance as at 31 December 2020	<u>11,355</u>	<u>31,276</u>

10. Cash at bank and in hand

	2020	2019
	£	£
Short term cash investments	-	-
Cash at bank and in hand	121,341	130,227
	<u>121,341</u>	<u>130,227</u>

11. Summary of fund movements

Details of material funds held and movements – 2020 (current year)

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To use to help the ministries below	73,555	111,493	(67,362)	(17,924)	99,762
Proclaiming	R	To train in street ministry	-	1,274	(27,200)	25,926	-
Training in Ministry	R	To train in street evangelism	31,276	30,283	(42,920)	(11,360)	7,278
Evangelism	R	To train evangelists	-	649	(15,341)	14,692	-
Other Income JV and HMRC	R	To train in street ministry	-	15,263	(15,782)	519	-
Leadership	R	To train leaders	-	10,597	(23,638)	13,091	50
Other Designated	R	To train the above	-	30,745	(5,801)	(24,944)	-
Total Funds as per balance sheet			104,831	200,304	(198,045)	-	107,090

*Key : UR – Unrestricted funds , R - Restricted funds

**Details of material funds held and movements – 2019
(previous year)**

Fund	Type*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Fund balances carried forward £
General Fund	UR	To use to help the ministries below	60,660	140,648	(51,269)	(76,484)	73,555
Proclaiming	R	To train in street ministry	-	6,788	(27,318)	20,530	-
Training in Ministry	R	To train in street evangelism	-	19,487	(32,971)	44,760	31,276
Evangelism	R	To train evangelists	-	12,197	(38,311)	26,114	-
Other Income JV and HMRC	R	To train in street ministry	-	16,537	(16,538)	-	-
Leadership	R	To train leaders	-	66,756	(70,516)	3,760	-
Other Designated	R	To train the above	-	23,535	(4,855)	(18,680)	-
Total Funds as per balance sheet			60,660	285,948	(241,778)	-	104,831

*Key : UR – Unrestricted funds , R - Restricted funds



Section A

Independent Examiner's Report

Report to the trustees/
members of

KERYGMA 180

On accounts for the year
ended

31/12/2020

Charity no
(if any)

1123294

Set out on pages

1 - 14

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020.

Responsibilities and
basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

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

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Roger Bradshaw

Date:

15th September 2020

Name:

Roger Bradshaw

Relevant professional
qualification(s) or body
(if any):

ACCA

Address:

29 Elthorne Park Road, London, W7 2JB

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.