



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

Sutton Coldfield United Reformed Church		Charity No (if any)	1131424
Annual accounts for the period			
Period start date	01/01/2023	To	Period end date
			31/12/2023

## Section A Statement of financial activities

### Recommended categories by activity

#### Incoming resources (Note 3)

##### Income and endowments from:

Donations and legacies  
Charitable activities  
Other trading activities  
Investments  
Separate material item of income  
Other

#### Total

#### Resources expended (Note 6)

##### Expenditure on:

Raising funds  
Charitable activities  
Separate material item of expense  
Other

#### Total

#### Net income/(expenditure) before investment gains/(losses)

Net gains/(losses) on investments

#### Net income/(expenditure)

#### Extraordinary items

#### Transfers between funds

#### Other recognised gains/(losses):

Gains and losses on revaluation of fixed assets for the charity's own use  
Other gains/(losses)

#### Net movement in funds

#### Reconciliation of funds:

Total funds brought forward

#### Total funds carried forward


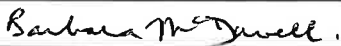
Guidance Notes

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
S01	176,557	57,793	-	234,350	132,182
S02	25,572	-	-	25,572	21,834
S03	55,798	-	-	55,798	48,204
S04	45,004	-	-	45,004	31,899
S05	-	-	-	-	-
S06	-	-	-	-	-
S07	302,931	57,793	-	360,724	234,119
S08	260,053	31,335	-	291,388	221,808
S09	31,402	-	-	31,402	19,420
S10	-	-	-	-	-
S11	-	-	-	-	185
S12	291,455	31,335	-	322,790	241,413
S13	11,476	26,458	-	37,934	(7,294)
S14	-	-	-	-	-
S15	11,476	26,458	-	37,934	(7,294)
S16	-	-	-	-	-
S17	26,994	(26,994)	-	-	-
S18	-	-	-	-	-
S19	1,327	-	-	1,327	(5,914)
S20	39,797	(536)	-	39,261	(13,208)
S21	196,154	26,994	-	223,148	236,356
S22	235,951	26,458	-	262,409	223,148

## Section B Balance sheet

	Guidance Notes					
		Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	54,681	-	-	54,681	31,161
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	54,681	-	-	54,681	31,161
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	4,032	-	-	4,032	1,903
Investments (Note 17.4)	B08	67,967	-	-	67,967	66,640
Cash at bank and in hand (Note 24)	B09	119,028	26,458	-	145,486	129,874
<b>Total current assets</b>	B10	191,027	26,458	-	217,485	198,417
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	9,757	-	-	9,757	6,430
<b>Net current assets/(liabilities)</b>	B12	181,270	26,458	-	207,728	191,987
<b>Total assets less current liabilities</b>	B13	235,951	26,458	-	262,409	223,148
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	-	-	-	-	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	235,951	26,458	-	262,409	223,148
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	-	26,458	-	26,458	26,994
Unrestricted funds	B19	235,951	-	-	235,951	196,154
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	B21	235,951	26,458	-	262,409	223,148

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	D. W. W. ACTON	24/07/24
	BARBARA MCDOWELL	24/7/24

## Note 1 Basis of preparation

*This section should be completed by all charities .*

## 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 in accordance with:

• and with\*

✓

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

• and with\*

✓

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

✓

\* -Tick as appropriate

## 1.2 Going concern

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

**Based upon these accounts and the continued support of Church members and other supporters as well as the organisations who hire the premises.**

Disclosure of any uncertainties that make the going concern assumption doubtful;

**Not applicable**

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**Not applicable**

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note 2.

Yes\*

✓

No\*

\* -Tick as appropriate

**Please disclose:**

**(i) the nature of the change in accounting policy;**

<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	
<b>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</b>	

#### 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input type="checkbox"/>	*-Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of any changes;</b>	
<b>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</b>	
<b>(iii) where practicable, the effect of the change in one or more future periods.</b>	

#### 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	*-Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the prior period error;</b>	
<b>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</b>	

<p><b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b></p>	
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## Note 2

## Accounting policies

Please complete this note when first reporting under FRS102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

## 2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

### Reconciliation of funds per previous GAAP to funds determined under FRS 102

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		0

Fund balance as restated

### Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102

	End of £
Net income/(expenditure) as previously stated	
Adjustments:	

Previous period net income/(expenditure) as  
restated

## Note 2

## Accounting policies

## 2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	✓	✓	✓
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	✓	✓	✓
<b>Legacies</b>	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.	✓	✓	✓
<b>Government grants</b>	The charity has received government grants in the reporting period	✓	✓	✓
<b>Tax reclaims on donations and gifts</b>	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.	✓	✓	✓
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	✓	✓	✓
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.  Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	✓	✓	✓
<b>Donated services and facilities</b>	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	✓	✓	✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.	✓	✓	✓
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	✓	✓	✓
<b>Income from interest, royalties and dividends</b>	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	✓	✓	✓
<b>Income from membership</b>	Membership subscriptions received in the nature of a gift are recognised in Donations	✓	✓	✓

<b>subscriptions</b>	and Legacies.  Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>2.3 EXPENDITURE AND LIABILITIES</b>																							
<b>Liability recognition</b>	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.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. 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, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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Yes	No	N/a																					
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<b>2.4 ASSETS</b>																							
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £100. The depreciation rates and methods used are disclosed in note 9.2.  They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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Yes	No	N/a																					
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<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5.  They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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Yes	No	N/a																					
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<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.  They are valued at cost.	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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Yes	No	N/a																					
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<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.  Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.  Work in progress is valued at cost less any foreseeable loss that is likely to occur on the	<table> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> <tr><td>Yes</td><td>No</td><td>N/a</td></tr> <tr><td>✓</td><td>✓</td><td>✓</td></tr> </table>	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓	Yes	No	N/a	✓	✓	✓
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	contract.	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
	They are valued at fair value except where they qualify as basic financial instruments.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Note 3

## Analysis of income

		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Analysis						
Donations and legacies:	Donations and gifts	69,135	-	-	69,135	96,451
	Gift Aid	14,160	-	-	14,160	14,536
	Legacies	30,678	-	-	30,678	-
	General grants provided by government/other charities	61,564	57,793	-	119,357	20,175
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	1,020	-	-	1,020	1,020
	Other	-	-	-	-	-
Total		176,557	57,793	-	234,350	132,182
Charitable activities:	Project 2020 (Parish Nursing)	-	-	-	-	1,798
	Project 2023 (Birmingham Hospitals)	2,166	-	-	2,166	-
	Food 4U (Food bank)	23,236	-	-	23,236	19,762
	Commitment for Life	70	-	-	70	120
	Other	100	-	-	100	154
Total		25,572	-	-	25,572	21,834
Other trading activities:	Café Oasis income	53,021	-	-	53,021	44,028
	Ministry activities	138	-	-	138	181
	Office income (photocopying)	1,039	-	-	1,039	1,661
	Other	1,600	-	-	1,600	2,334
Total		55,798	-	-	55,798	48,204
Income from investments:	Interest income	203	-	-	203	108
	Dividend income	4,793	-	-	4,793	3,520
	Rental and leasing income	39,825	-	-	39,825	28,146
	Other	183	-	-	183	125
Total		45,004	-	-	45,004	31,899
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		302,931	57,793	-	360,724	234,119

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

## Note 4

## Analysis of receipts of government grants

	Description	This year £	Last year £
Government grant 1	Furlough grant	-	-
Government grant 2	Birmingham City Council	21,938	29,250
Government grant 3		-	-
Other			
	<b>Total</b>	<b>21,938</b>	<b>29,250</b>

*Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.*

*Please give details of other forms of government assistance from which the charity has directly benefited.*

**Note 5 Donated goods, facilities and services**

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

**Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.**

The church provides a food bank. Some of the food is provided by members of the church or public before being issued to those in need .

**Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.**

**Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.**

Food for distribution to those in need is packed into bags prior to issue. This is carried out by unpaid volunteers

## Note 6

## Analysis of expenditure

	Analysis	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	URC M&M	46,725	-	-	46,725	46,734
	Other Ministry costs	1,381	-	-	1,381	1,826
	Café Oasis - Salaries + NI	54,431	-	-	54,431	50,019
	Café Oasis - Food & other costs	11,685	-	-	11,685	6,640
	Legal & professional fees	1,341	-	-	1,341	1,277
	Advertising, marketing, direct mail and publicity	-	-	-	-	1,648
	Parish Nurse costs	18,407	-	-	18,407	16,805
	Office Manager	29,765	-	-	29,765	23,814
	Other church Salaries	5,303	-	-	5,303	7,920
	Administration costs	5,493	-	-	5,493	7,462
	Organ / Piano costs	2,505	-	-	2,505	1,737
	Training	245	-	-	245	-
	Depreciation	4,334	-	-	4,334	1,339
	Community and Volunteer Support Worker costs	8,629	-	-	8,629	8,496
	Community Hub Manager costs	-	9,567	-	9,567	-
	Repairs & Maintenance	14,821	21,768	-	36,589	6,524
	Church running costs	41,544	-	-	41,544	36,265
	Manse running costs	13,444	-	-	13,444	3,302
	<b>Total expenditure on raising funds</b>	<b>260,053</b>	<b>31,335</b>	<b>-</b>	<b>291,388</b>	<b>221,808</b>
Expenditure on charitable activities	Food4U (Foodbank)	28,468	-	-	28,468	16,989
	Commitment for Life	898	-	-	898	-
	Community Fund Costs	845	-	-	845	1,132
	Charitable donations	1,191	-	-	1,191	1,299
	<b>Total expenditure on charitable activities</b>	<b>31,402</b>	<b>-</b>	<b>-</b>	<b>31,402</b>	<b>19,420</b>
Separate material item of expense		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-

	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**Other**

Retirement Gifts	-	-	-	-	<b>185</b>
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	<b>185</b>

**TOTAL EXPENDITURE**

291,455	31,335	-	322,790	241,413
---------	--------	---	---------	---------

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1					
Activity 2					
Other					
<b>Total</b>					

Prior year expenditure on charitable activities can be analysed as follows:

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

**Note 7            Extraordinary items**

*Please explain the nature of each extraordinary item occurring in the period.*

	Description	This year £	Last year £
Extraordinary item 1	Not applicable	-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

## Note 8

## Funds received as agent

**8.1** Please complete this note if the charity has agreed to administer the funds of another entity as its agent. Note: If a charity is acting as an agent, it should not recognise the income in the Statement of Financial Activities or the Balance Sheet.

Description/name of party	Related party (Yes or No)	Amount received		Amount paid out		Balance held at period end	
		This year	Last year	This year	Last year	This year	Last year
		£	£	£	£	£	£
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
		-	-	-	-	-	-
Total		-	-	-	-	-	-

**8.2** Where a consortia or similar arrangement exists whereby 2 or more charities co-operate to achieve economies in the purchase of goods or services, please disclose details of any balances outstanding between any participating members.

Description/name of party	Balance held at period end	
	This year	Last year
	£	£
	-	-
	-	-
	-	-
	-	-
	-	-
Total	-	-



## Note 9

## Support Costs

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Governance	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
	-	-		-	-	
Other	-	-		-	-	
Total	-	-		-	-	

*Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.*

**Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

This year £	Last year £
840	480
-	-
-	-
-	-

## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	123,834	83,050
Social security costs	3,326	-
Pension costs (defined contribution scheme)	1,387	209
Other employee benefits	-	48
<b>Total staff costs</b>	<b>128,547</b>	<b>83,307</b>

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

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

TRUE

Band	Number of employees
£60,000 to £69,999	
£70,000 to £79,999	
£80,000 to £89,999	
£90,000 to £99,999	
£100,000 to £109,999	

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity

## 11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	-	-
Governance	-	-
Other	9	9
<b>Total</b>	<b>9</b>	<b>9</b>

## 11.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

<b>Please explain the nature of the payment</b>	
---	--

<b>Please state the legal authority or reason for making the payment</b>	
--	--

<b>Please state the amount of the payment (or value of any waiver of a right to an asset)</b>	
---	--

**11.4 Redundancy payments**  
*Please complete if any redundancy or termination payment is made in the period.*

<b>Total amount of payment</b>	
--------------------------------	--

<b>The nature of the payment (cash, asset etc.)</b>	
---	--

<b>The extent of redundancy funding at the balance sheet date</b>	
---	--

<b>Please state the accounting policy for any redundancy or termination payments</b>	
--	--

**Note 12**                      **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1** *Please complete this note if a defined contribution pension scheme is operated.*

Amount of contributions recognised in the SOFA as an expense

£1,387

Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.

The defined contribution pension scheme expense is allocated between activities based on nature of each employees work. Since there are no restricted funds the full expense and liability is allocated to unrestricted funds.

**12.2** *Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity

**12.3** *Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan

**Note 13 Grantmaking**

*Please complete this note if the charity made any grants or donations which in aggregate form a material part of the charitable activities undertaken.*

**13.1 Analysis of grants paid (included in cost of charitable activities)**

Analysis	Grants to institutions	Grants to individuals	Support costs	Total
	£	£	£	£
Commitment for Life	898.00	-	-	-
Community fund	-	845.00	-	-
Food 4U (food bank)	-	25,958.00	-	-
Other charities	1,191.00	-	-	-
<b>Total</b>	<b>2,089</b>	<b>26,803</b>	<b>-</b>	<b>-</b>

*Please enter "Nil" if the charity does not identify and/or allocate support costs.*

**13.2 Grants made to institutions**

*My charity has made grants to particular institutions that are material in the context of its grantmaking. Details of the institution supported, purpose of the grant and total paid to each institution is available on the charity's web site.*

Yes

*Please provide details of charity's URL.*

No

*Provide details below*

Names of institution	Purpose	Total amount of grants paid £
		-
		-
		-
		-
		-
		-
		-
		-
		-
		-
<b>Total grants to institutions in reporting period</b>		-
<b>Other unanalysed grants</b>		-
<b>TOTAL GRANTS PAID</b>		-

**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Organ	Solar panels	Fixtures and fittings	Equipment	Total
	£	£	£	£	£	£	£
At the beginning of the year	-	-	25,896	-	-	9,282	35,178
Additions	-	-	-	24,990	1,590	1,275	27,855
Revaluations	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
Transfers *	-	-	(146)	-	-	146	-
At end of the year	-	-	25,750	24,990	1,590	10,703	63,033

**14.2 Depreciation and impairments**

<b>**Basis</b>		SL	SL	SL	SL	Straight Line ("SL") or Reducing Balance ("RB")
<b>** Rate</b>		4%	4%	10%	20%	

At beginning of the year	-	-	3,090	-	-	928	4,018
Disposals	-	-	-	-	-	-	-
Depreciation	-	-	1,030	1,000	160	2,144	4,334
Impairment	-	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-	-
At end of the year	-	-	4,120	1,000	160	3,072	8,352

**14.3 Net book value**

Net book value at the beginning of the year	-	-	22,806	-	-	8,354	31,160
Net book value at the end of the year	-	-	21,630	23,990	1,430	7,631	54,681

**14.4 Impairment**

*Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

***the name of independent valuer, if applicable***

***the methods applied and significant assumptions***

***the carrying amount that would have been recognised had the assets been carried under the cost model.***


**14.6 Other disclosures**

***(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.***

***(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.***

***(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.***


\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance).



## Section C

## Notes to the accounts

### Note 15 Intangible assets

Please complete this note if the charity has any intangible assets

#### 15.1 Cost or valuation

	Research & development	Patents and trademarks	Other	Total
	£	£	£	£
At beginning of the year	-	-	-	-
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	-	-	-
Transfers *	-	-	-	-
At end of the year	-	-	-	-

#### 15.2 Amortisation and impairments

**Basis	SL or RB	SL or RB	SL or RB	SL or RB	Straight Line ("SL") or Reducing Balance ("RB")
** Rate					

At beginning of the year	-	-	-	-
Disposals	-	-	-	-
Amortisation	-	-	-	-
Impairment	-	-	-	-
Transfers*	-	-	-	-
At end of year	-	-	-	-

#### 15.3 Net book value

Net book value at the beginning of the year	-	-	-	-
Net book value at the end of the year	-	-	-	-

#### 15.4 Accounting policy

**Please disclose the accounting policy for intangible fixed assets including:**

**Reasons for choosing  
amortisation rates**

**Policies for the recognition of any  
capital development**


## 15.5 Impairment

**Please provide a description of the events and  
circumstances that led to the recognition or  
reversal of an impairment loss.**

--

## 15.6 Revaluation

**If an accounting policy of revaluation is adopted, please provide:**

**the effective date of the revaluation**

**the name of independent valuer, if applicable**

**the methods applied**

**the carrying amount that would have been  
recognised had the assets been carried under  
the cost model.**


## 15.7 Other disclosures

**(i) If your intangible asset was acquired by way  
of grant, provide value on initial recognition and  
carrying amount of the asset.**

**(ii) Details of the carrying amounts of any  
intangible assets to which the charity has  
restricted title or that are pledged as security for  
liabilities.**

**(iii) Please provide the amount of contractual  
commitments for the acquisition of intangible  
assets.**

**(iv) State the amount of research and  
development expenditure recognised as  
expenditure in the year.**

**(vi) Please detail the headings in the SOFA in  
which a charge for amortisation of intangible  
assets is included.**

**(vii) For any material intangible assets, please  
provide a description, its carrying amount and  
any remaining amortisation period.**


*\* The "transfers" row is for movements between fixed asset categories.*

*\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual*

**Note 16****Heritage assets**

*Please complete this note if the charity has heritage assets*

**16.1 General disclosures for all charities holding heritage assets**

(i) Explain the nature and scale of heritage assets held.

Not applicable

(ii) Explain the policy for the acquisition, preservation, management and disposal of heritage assets.

**16.2 Cost or valuation**

	Heritage asset 1 £	Heritage asset 2 £	Heritage asset 3 £	Heritage asset 4 £	Total £
At beginning of the year	-	-	-	-	-
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
Revaluations	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	-	-	-

**16.3 Depreciation and impairments**

**Basis						Straight Line ("SL") or Reducing Balance ("RB")
** Rate						

At beginning of the year	-	-	-	-	-
Disposals	-	-	-	-	-
Depreciation	-	-	-	-	-
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of year	-	-	-	-	-

**16.4 Net book value**

Nat book value at the beginning of the year

Net book value at the end of the year

-	-	-	-	-
-	-	-	-	-

**16.5 Impairment**

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

--

## 16.6 Revaluation

If an accounting policy of revaluation is adopted, please provide:

the effective date of the revaluation

the name of independent valuer, if applicable

qualifications of independent valuer

the methods applied and significant assumptions

any significant limitations on the valuation


## 16.7 Analysis of heritage assets by class or group distinguishing those at cost and those at valuation

Carrying amount at the beginning of the period

Additions

Disposals

Depreciation/impairment

Revaluation

Carrying amount at the end of period

At valuation Group A	At cost Group B	Total
£	£	£
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-

## 16.8 Heritage assets (where heritage assets are not recognised on the balance sheet)

(i) Explain the reason why heritage assets have not been recognised on the balance sheet.

(ii) Describe the significance and nature of heritage assets.

(iii) Disclose information that is helpful in assessing the value of heritage assets.

(iv) Explain the reason why it is not practicable to obtain a valuation of heritage assets.


## 16.9 Five year summary of heritage assets transactions

	2015	2014	2013	2012	2011
	£	£	£	£	£

**Purchases**

Group A

Group B

Group C

Other

**Donations**

Group A

Group B

Group C

Other

**Total additions****Charge for impairment**

Group A

Group B

Group C

Other

**Total charge for impairment****Disposals**

Group A - carrying amount

Group B - carrying amount

Group C

Other

**Total disposals**

-	-	-	-	-	-
-	-	-	-	-	-
-					
-					
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-

**Note 17 Investment assets**

*Please complete this note if the charity has any investment assets.*

**17.1 Fixed assets investments (please provide for each class of investment)**

	Cash & cash equivalents	Listed investments	Investment properties	Social investments	Other	Total
Carrying (fair) value at beginning of period	-	66,640	-	-	-	66,640
<b>Add:</b> additions to investments during period*	-	-	-	-	-	-
<b>Less:</b> disposals at carrying value	-	-	-	-	-	-
<b>Less: impairments</b>	-	-	-	-	-	-
<b>Add: Reversal of impairments</b>	-	-	-	-	-	-
<b>Add/(deduct):</b> transfer in/(out) in the period	-	-	-	-	-	-
<b>Add/(deduct):</b> net gain/(loss) on revaluation	-	1,327	-	-	-	1,327
Carrying (fair) value at end of year	-	67,967	-	-	-	67,967

\*Please specify additions resulting from acquisitions through business combinations, if any.

--

*Please note that Fair Value in this context is the amount for which an asset could be exchanged between knowledgeable and willing parties in an arm's length transaction. For traded securities, the fair value is the value of the security quoted on the London Stock Exchange Daily Official List or equivalent. For other assets where there is no market price on a traded market, it is the trustees' or valuers' best estimate of fair value.*

**17.2 Please provide a breakdown of investments shown above agreeing with the balance sheet row B04 differentiating between those held at fair value and those held at cost less impairment.**

**Analysis of investments**

	Fair value at year end	Cost less impairment
	£	£
Cash or cash equivalents	-	-
Listed investments	67,967	-
Investment properties	-	-
Social investments	-	-
Other investments	-	-
<b>Total</b>	-	-
<b>Grand total (Fair value at year end+Cost less impairment)</b>		

**17.3 If your charity holds investment properties, please complete the following note:**

- (i) Explain the methods and significant assumptions in determining the fair value of investment property held by the charity
- (ii) Name or independent valuer, if applicable, and relevant qualifications
- (iii) Provide details of any restrictions on the ability to realise investment property or on the remittance of income or disposal proceeds
- (iv) Explain any contractual obligations for the purchase, construction or development of investment property or for repairs, maintenance or enhancements


**17.4 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.**

**Analysis of current asset investments**

Cash or cash equivalents  
Listed investments  
Investment properties  
Social investments  
Other investments  
Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-
-	-

**17.5 Guarantees**

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims


**17.6 Concessionary loans**

Amount of concessionary loans made (*Multiple loans made may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		

Amount of concessionary loans received (*Multiple loans received may be disclosed in aggregate provided that such aggregation does not obscure significant information*).

Description	This year £	Last year £
<b>Total</b>		



**Terms and conditions eg interest rate, security provided**

**Value of any concessionary loans which have been committed but not taken up at the reporting date**

**Amounts payable within 1 year**

**Amounts payable after more than 1 year**

**Amounts receivable within 1 year**

**Amounts receivable after more than 1 year**

#### **17.7 Additional information**

**Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.**

**For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.**

**Where a charity has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.**

## Note 18

## Stocks

Please complete this note if the charity holds any stock items

18.1 Please state the carrying amount of stock and work in progress analysed between activities.

	Stock		Donated goods		Work in progress
	For distribution	For resale	For distribution	For resale	
	£	£	£	£	£
<b>Charitable activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other trading activities:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Other:</b>					
<i>Opening</i>	-	-	-	-	-
<i>Added in period</i>	-	-	-	-	-
<i>Expensed in period</i>	-	-	-	-	-
<i>Impaired</i>	-	-	-	-	-
<i>Closing</i>	-	-	-	-	-
<b>Total this year</b>	-	-	-	-	-
<b>Total previous year</b>	-	-	-	-	-

**18.2 Please specify the carrying amount of any stocks pledged as security for liabilities**

--

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year £	Last year £
-	-
4,032	1,903
-	-
4,032	1,903

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

## Note 20

## Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	6,363	3,663	-	-
Taxation and social security	2,693	2,306	-	-
Other creditors	701	461	-	-
<b>Total</b>	<b>9,757</b>	<b>6,430</b>	<b>-</b>	<b>-</b>

## 20.2 Deferred income

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

## Movement in deferred income account

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

**Note 21 Provisions for liabilities and charges**

*Please complete this note if you have included in charity expenditure any provisions. A provision is made when the charity has a liability of uncertain timing or amount.*

**21.1 Please provide:**

- a brief description of any obligations on the balance sheet and the expected amount and timing of resulting payments;
- an indication of the uncertainties about the amount or timing of those outflows; and
- the amount of any expected reimbursement, stating the amount of any asset that has been recognised for that expected reimbursement.


**21.2 Movements in recognised provisions and funding commitment during the period**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts charged against the provision in the current period  
 Unused amounts reversed during the period  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-
-	-

**21.3** For any funding commitment that is not recognised as a liability or provision, provide details of commitment made, the time frame of that commitment, any performance-related conditions and details of how the commitment will be funded (with contracts for capital expenditure separately identified).

--

**21.4** Where unrestricted funds have been designated to a fund commitment, please disclose the nature of any amounts designated and the likely timing of that expenditure.

--

**Note 22 Other disclosures for debtors, creditors and other basic financial instruments**

**22.1** Please provide information about the significance of financial instruments (eg. debtors, creditors, investments etc) to the charity's financial position or performance, for example, the terms and conditions of loans or the use of hedging to manage financial risk.

**22.2** If the charity has provided financial assets as a form of security, the carrying amount of the financial assets pledged as security and the terms and conditions related to its pledge should be given here.


**Note 23 Contingent liabilities and contingent assets****23.1 Contingent liabilities**

Where the charity has contingent liabilities, please complete the following section unless the possibility of their existence is remote.

Description of item including its legal nature. Please describe any security provided in connection to the liability.	Estimate of financial effect

**23.2 Contingent assets**

Where the charity has contingent assets, please complete the following section when their existence is probable

Description of item	Estimate of financial effect

**23.4 Other disclosures for contingent assets and/or liabilities**

Please provide the following information where practicable:

Explain any uncertainties relating to the amount or timing of settlement; and the possibility of any reimbursement

Where it is not practical to make one or more of these disclosures, please state this fact




**Note 24**                      **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
145,486	129,874
-	-
145,486	129,874

**Note 25 Fair value of assets and liabilities**

**25.1** Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.

Not applicable

**25.2** Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.

None

**Note 26****Events after the end of the reporting period**

*Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.*

**Please provide details of the nature of the event**

Not applicable

**Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made**

## Note 27

## Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds; D - Designated funds

Fund names	Type PE, EE R, UR or D*	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Parent and Toddler Group	D	For use by Junior Church	564	-	-	5	-	569
SANDS	D	For use by the Stillborn and Neonatal Death Support group	48	-	-	-	-	48
Garden Maintenance Fund	D	For the upkeep of the garden	475	-	(475)	-	-	-
Drama Fund	D	For use by drama group	542	-	-	-	-	542
Café Oasis Fund	D	For use by Café Oasis	8,232	53,521	(53,067)	-	-	8,686
Commitment for Life	D	For donations via the Commitment for Life programme	963	70	(898)	-	-	135
Community Fund	D	For helping members of the community	2,869	40	(845)	-	-	2,064
General Funds	UR	For the general running of the Church	143,829	158,319	(132,413)	6,415	1,327	177,477
Church Redevelopment	D	For Church redevelopment costs	-	20	(20)	-	-	-
Food Bank reserve	D	For providing food for the Food 4 U food bank	19,830	28,236	(28,467)	-	-	19,599
Parish Nursing fund	D	For parish nursing costs	5,168	8,095	(15,937)	2,674	-	-
Outside Causes Fund	D	For donating to causes outside of the Church	3,826	3,465	(1,191)	-	-	6,100
Birmingham City Grant	D	For providing greater outreach to the community	36,802	21,938	(49,651)	(9,089)	-	-
Seated Exercise Group Fund	D	For use by the "Seated Exercise" group	-	1,600	(1,570)	-	-	30
BVSC Transition Fund	R	For providing greater outreach to the community through the Café Oasis project	-	7,375	(1,226)	-	-	6,149
Equipment Fund	D	For funding equipment purchases	-	1,400	(239)	-	-	1,161
Long Covid Community Engagement Fund	R	For providing long covid support to the community	-	5,500	(3,189)	-	-	2,311
Lundie Prize Fund	D	For junior church costs	-	100	(95)	(5)	-	-
National Grid Community Matters Fund	R	For providing greater outreach to the community	-	3,150	-	-	-	3,150
Manse Redevelopment Fund	D	For Manse redevelopment costs	-	5,687	(5,587)	-	-	100
SCCT Refurbishment Fund	R	For re-covering the Cedar Hall roof and refurbishment of bathroom facilities	-	21,768	(21,768)	-	-	-
SCTC Community Fund	R	For providing greater outreach to the community	-	20,000	(5,152)	-	-	14,848
Solar panels fund	D	For funding the purchase of solar panels for the church roof	-	20,440	(1,000)	-	-	19,440
Other funds	D		-	-	-	-	-	-
Total Funds			223,148	360,724	(322,790)	-	1,327	262,409

## Note 27

## Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Parent and Toddler Group	D	For use by Junior Church	564	-	-	-	-	564
Faith burning Brightly fund	D	Sale of books	538	-	-	(538)	-	-
SANDS	D	For use by "SANDS"	48	-	-	-	-	48
Garden Maintenance Fund	D	For the upkeep of the garden	-	1,000	(525)	-	-	475
Drama Fund	D	For use by drama group	542	-	-	-	-	542
Café Oasis Fund	D	For use by Café Oasis	5,658	45,109	(54,535)	12,000	-	8,232
Commitment for Life	D	For donations via the Commitment for Life programme	843	120	-	-	-	963
Community Fund	D	For helping members of the community	3,744	572	(1,447)	-	-	2,869
General Funds	UR	For the general running of the Church	165,642	113,948	(140,489)	10,642	(5,914)	143,829
Church Redevelopment	D	For Church redevelopment costs	10,459	65	-	(10,524)	-	-
Food Bank reserve	D	For providing food for the Food 4 U food bank	15,637	19,762	(15,569)	-	-	19,830
Parish Nursing fund	D	For parish nursing costs	-	21,973	(16,805)	-	-	5,168
Outside Causes Fund	D	For donating to causes outside of the Church	3,146	1,120	(440)	-	-	3,826
Birmingham City Grant	D	For providing greater outreach to the community through the Café Oasis project	29,535	29,250	(9,983)	(12,000)	-	36,802
Seated Exercise Group Fund	D	For use by the "Seated Exercise" group	-	1,200	(1,620)	420	-	-
Other funds	D	N/a	-	-	-	-	-	-
Total Funds			236,356	234,119	(241,413)	-	(5,914)	223,148

## Note 27

## Charity funds (cont)

## 27.3 Transfers between funds

	Reason for transfer and where endowment is converted to income, legal power for its conversion	Amount
Between unrestricted and restricted funds	Reclassification of funds brought forward.	26,994.00
Between endowment and restricted funds		
Between endowment and unrestricted funds		

## 27.4 Designated funds

Planned use	Purpose of the designation	Amount

**Note 28 Transactions with trustees and related parties**

*If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.*

**28.1 Trustee remuneration and benefits**

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

*In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.*

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value				
		This year				Last year
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL
		£	£		£	£

*Please give details of why remuneration or other employment benefits were paid.*

*Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.*

**28.2 Trustees' expenses**

*If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".*

No trustee expenses have been incurred (True or False)

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
<b>TOTAL</b>		

*Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity*

28.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

For any related party, please provide details of any guarantees given or received.



Note 29	Additional Disclosures
---------	------------------------

The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.



Section A

Independent Examiner's Report

Report to the trustees/  
members of

Sutton Coldfield United Reformed Church

On accounts for the year  
ended

31/12/2023

Charity no  
(if any)

1131424

Set out on pages

Section A, Section B and Section C

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 am qualified to undertake the examination by being a qualified member of ACCA.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination 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:

26/7/24

Name:

John James Taheny

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

ACCA

Address:

Charter House, 56 High Street, Sutton Coldfield B72 1UJ

**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.**

No Issues