

SOUTHGATE FAMILY CHURCH

England & Wales · Charity number 1133003

Details

Status Registered

Legal form Trust

Registered 2009-11-30

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

Contact

Address 5 Primrose Hill
Kings Norton
Birmingham
B38 9BE

Phone 07815853196

Email NCHOULT@SOUTHGATEFAMILYCHURCH.ORG

Activities

Objects: THE ADVANCEMENT OF CHRISTIAN RELIGION TO ALL PEOPLE, WORLD-WIDE

Activities: WE HOLD: REGULAR SERVICES FOR CHRISTIAN WORSHIP IN THE 3-ESTATES OF KINGS NORTON.A DEBT RELIEF CENTRE WORKING IN PARTNERSHIP WITH CAP (CHRISTIANS AGAINST POVERTY). THERE ARE ALSO NUMEROUS SEASONAL ACTIVITIES, INCLUDING: CAMPING, OUTWARD BOUND ACTIVITIES, COMMUNITY BBQ'S AND CAROL SERVICE, THESE EVENTS INVOLVE HUNDREDS OF LOCAL RESIDENTS AND MOBILISE MANY VOLUNTEERS (100+).

Classification

- **How:** Provides Human Resources, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport, Other Charitable Purposes
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** WORLD-WIDE
- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£83,049	£96,740	-	-
2024-06-30	£67,601	£107,641	-	-
2023-06-30	£88,347	£105,516	-	-
2022-06-30	£107,879	£81,925	-	-
2021-06-30	£84,814	£86,444	-	-

Trustees

Name	Role	Appointed
Dr RAYMOND GEORGE BUICK	Chair	
Annie Hughes		2016-04-14
Jonathan Coad		2021-05-17
MARTIN GRAHAM		2011-09-29
Peter Hubbard		2014-02-04
Rev JOHN HUGHES		2011-09-29

SOUTHGATE FAMILY CHURCH

England & Wales - Charity number 1133003

Accounts

Charity Registration Number : 1133003

Southgate Family Church

Annual Report and Financial Statements

for the Year Ended 30 June 2025

Barnett Ravenscroft Limited

13 Portland Road
Egbaston
Birmingham
B16 9HN

Southgate Family Church

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Southgate Family Church

Reference and Administrative Details

Trustees	Mr R G Buick, Mrs A Hughes, Revd Cannon J P Hughes, Mr P F Hubbard, Mr J Coad, Mr M B Graham,	Chairman Trustee Trustee Trustee Trustee Trustee
Secretary	Mr N R Hoult	
Charity Number	1133003	
Principle Office	5 Primrose Hill Kings Norton Birmingham B38 9BE	
Bankers	Lloyds TSB 798 Bristol Road South Northfield Birmingham B38 2 NP	
Independent Examiner	Ben Eley FCA Barnett Ravenscroft 13 Portland Road Egbaston Birmingham B16 9HN	

Southgate Family Church

Trustees Report for the year ended 30 June 2025

The trustees present their report and financial statements of the church for the year ending 30th June 2025.

Objectives

- To serve the local community practically and spiritually.
- To help generate hope and opportunity within the wider community.
- Provide opportunity for people to explore and discover their journey of faith.

Long term goals

- To grow and multiply a new congregation where resources and personnel allow, to serve and benefit other urban areas with the Gospel.
- To be a catalyst of employment in the community, either directly or indirectly.
- Provide opportunities, support and mentoring for young people.
- Strengthen community cohesion and promote community values.
- Promote holistic living: physical and emotional health.

Short term challenges

- Further develop the church congregations and their work in the heart of the Kings Norton 3-estates area.
- Make relevant the spiritual and practical meaning of the gospel to the people in and beyond Kings Norton.
- Administer emotional and physical healing for people with sickness, mental health and ill-health.
- Network with other third-sector organisations to better help individuals who have suffered trauma and abuse.
- Develop leadership gifting in people.
- Develop groups to support marginalized and isolated people.
- Respond locally to the cost-of-living crisis that our country currently faces. Namely to further resource and develop the church food bank, particularly in identifying more families and individuals who need the support of food and household items.

Progress

The church members continue to grow in their faith and their love for people. This is often seen through the practical serving of each other and the wider community, often going the extra mile to help someone. Most importantly, the dedication to prayer and worship has been a hallmark of Southgate Family Church on a weekly basis.

In July the church ran a successful community BBQ outreach, that fed 1500 people from the local community.

During August the youth group went away to Wales for a retreat and fun outdoor activities. It was a huge success and memorable for all.

There was a men's retreat, which is always a great success, encouraging deeper relationships to grow as well as having lots of fun together.

Prayer continues to be high on the Church agenda as our concern and love for the community grows. Through many occasions of corporate prayer, the church has seen many needs met and hearts healed despite seemingly impossible situations, where no practical support is possible. These include: new levels of hope in individuals, broken relationships restored, physical healing of people's bodies, deep emotional traumas healed and more.

The food bank continues to be busy, with hundreds of food parcels being handed out. Alongside of this the fresh food distribution has been a great success. People come and help themselves to cupboard and fresh leftover food from Greggs and Bookers and Farm Foods. Volunteers have worked hard to collect and process the fresh food; our heartfelt thanks goes to them!

The church has been proud to serve the community in this way and has been able to minister to and support many struggling families through the continued tricky season post covid.

Southgate Family Church
Trustees Report for the year ended
30 June 2025

Financial Report

The Church has received one (recurring) annual grant of £5,540 towards the running costs of the church. We thank St Johns for their continued generous support, and all donated money will go to further the work and objectives of the church. A one-off grant was also received from Birmingham City Council of £4000 for food distributed through the church food bank.

The income otherwise is from monthly and one-off gifts from inside and outside of the congregation.

The charity recorded a deficit this year. Money has been used to fund regular church activities, including staffing and administration costs. It was noted that more had been spent than was coming in, so therefore the Trustees made adjustments to expenditure.

Key priorities for the future are:

- Spotting and developing potential leaders (a current and future priority).
- Developing and expanding the children's work.

Thanks

The trustees wish to thank Greggs, Bookers and Farm Foods for their generosity and help in providing vast amounts of food for the community this past year. They also would like to thank the church volunteers who gave a huge amount of time and effort, in helping the food distribution to happen as well as weekly events.

Our thanks go to John and Annie Hughes, who after many years of Trustee service, step down as of the end of this period. Their encouragement and wisdom has made an important contribution to the work of Southgate.

Finally, our thanks go to all of those who have supported this venture in volunteering, prayer and financial seeding. We are very grateful. We look forward to another fruitful year!

The annual report was approved by the trustees of the charity on 16th April 2026 and signed on its behalf by:

.....
Mr R G Buick
Trustee

Southgate Family Church

30 June 2025

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 16th April 2026 and signed on its behalf by:

.....
Mr R G Buick
Trustee

Southgate Family Church
Independent Examiners Report
30 June 2025

I report on the accounts of the Trust for the year ended 30 June 2025 as set out on pages 6 to 15.

Respective responsibilities of trustees and examiner

As the Charity's Trustees, you are responsible for the preparation of the accounts; you consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to :

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general directions given by the Charity Commission. An examination includes review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes considerations of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving cause to believe that in any respect:

- (1) which give me reasonable cause to believe that in any material respect the requirements :
 - to keep accounting records in accordance with section 130 of the Charities Act 2011 ; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of 2011 Act.
- (2) to which, in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
Ben Eley FCA
Independent examiner
For and on behalf of Barnett Ravenscroft Limited
Chartered Accountants

13 Portland Road
Edgbaston
Birmingham
B16 9HN

Date : 16th April 2026

Southgate Family Church

Statement of financial activities for the year ended 30 June 2025

	Note	Unrestricted Funds £	Total Funds 2025 £
Income and Endowments from:			
Donations and legacies		83,049	83,049
Other trading activities		-	-
Total Income		83,049	83,049
Expenditure on:			
Charitable activities		(96,740)	(96,740)
Total Expenditure		(96,740)	(96,740)
Net movement in funds		(13,691)	(13,691)
Reconciliation of funds			
Total funds brought forward		36,615	36,615
Total funds carried forward	14	22,924	22,924

	Note	Unrestricted Funds	Total Funds 2024
Income and Endowments from:			
Donations and legacies		66,415	66,415
Other trading activities		1,186	1,186
Total Income		67,601	67,601
Expenditure on:			
Charitable activities		(107,641)	(107,641)
Total Expenditure		(107,641)	(107,641)
Net movement in funds		(40,040)	(40,040)
Reconciliation of funds			
Total funds brought forward		76,655	76,655
Total funds carried forward	14	36,615	36,615

All of the charity's activities derive from continuing operations during the

The funds breakdown for 2024 is shown in note 14.

Southgate Family Church
(Registration number : 1133003)
Balance Sheet as at 30 June 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	11	-	3,075
Current assets			
Debtors	12	2,528	3,175
Cash at bank and in hand		21,351	32,619
		<u>23,879</u>	<u>35,794</u>
Creditors: Amounts falling due within one year	13	<u>(955)</u>	<u>(2,254)</u>
Net current assets		<u>22,924</u>	<u>33,540</u>
Net assets		<u>22,924</u>	<u>36,615</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		22,924	36,615
Total funds	14	<u>22,924</u>	<u>36,615</u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 16th April 2026 and signed on their behalf by:

.....
Mr R G Buick
Trustee

Southgate Family Church

Notes to the financial statements for the year ended 30 June 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Southgate Family Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Southgate Family Church

Notes to the financial statements for the year ended 30 June 2025

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Research and development

Research and development expenditure is written off as incurred.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. They are recognised initially at the transaction price and are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Southgate Family Church

Notes to the financial statements for the year ended 30 June 2025

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Southgate Family Church

Notes to the financial statements for the year ended 30 June 2025

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

Unrestricted

	Unrestricted funds		Total 2024 £
	General £	Total 2025 £	
Donations and legacies;			
Donations from individuals	68,662	68,662	46,762
Gift aid reclaimed	10,387	10,387	9,113
Grants, including capital grants;			
Grants from other charities	4,000	4,000	10,540
	<u>83,049</u>	<u>83,049</u>	<u>66,415</u>

3 Income from other trading activities

	Unrestricted funds		Total 2024 £
	General £	Total 2025 £	
Events income;			
Other events income	-	-	1,547
	<u>-</u>	<u>-</u>	<u>1,547</u>

Southgate Family Church

Notes to the financial statements for the year ended 30 June 2025

4 Expenditure on charitable activities

	Note	Unrestricted funds		Total	Total
		General	Other	2025	2024
		£	£	£	£
Insurance		362	-	362	349
Repairs and renewals		2,395	-	2,395	1,084
Telephone and internet		1,704	-	1,704	1,358
Print, post and stationery		239	-	239	103
Church resources		2,563	-	2,563	2,845
Church activities and events		20,217	-	20,217	22,364
Hospitality and cleaning		4,534	-	4,534	4,524
Travel and subsistence		6,172	-	6,172	5,683
Website		-	-	-	24
Governance costs	5	750	-	750	750
Depreciation, amortisation and other similar costs	6	3,075	-	3,075	3,075
Grant funding of activities		-	-	-	2,540
Staff costs	8	54,729	-	54,729	62,942
		<u>96,740</u>	<u>-</u>	<u>96,740</u>	<u>107,641</u>

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total	Total
	General	Other	2025	2024
	£	£	£	£
Independent examiner fees				
Examination of the financial statements	750	-	750	750
	<u>750</u>	<u>-</u>	<u>750</u>	<u>750</u>

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

	Unrestricted funds		Total	Total
	General	Other	2025	2024
	£	£	£	£
Depreciation	3,075	-	3,075	3,075
	<u>3,075</u>	<u>-</u>	<u>3,075</u>	<u>3,075</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during

Southgate Family Church

Notes to the financial statements for the year ended 30 June 2025

8 Staff costs

The aggregate payroll costs were as follows:

	Total 2025 £	Total 2024 £
Staff costs during the year were:		
Wages and salaries	50,168	58,382
Pension costs	4,560	4,560
	<u>54,728</u>	<u>62,942</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	Total 2025 £	Total 2024 £
Examination of the financial statements	<u>750</u>	<u>750</u>

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 July 2024	10,374	12,300	22,674
At 30 June 2025	<u>10,374</u>	<u>12,300</u>	<u>22,674</u>
Depreciation			
At 1 July 2024	10,374	9,225	19,599
Charge for the year	-	3,075	3,075
At 30 June 2025	<u>10,374</u>	<u>12,300</u>	<u>22,674</u>
Net book value			
At 30 June 2025	<u>-</u>	<u>-</u>	<u>-</u>
At 30 June 2024	<u>-</u>	<u>3,075</u>	<u>3,075</u>

Southgate Family Church

Notes to the financial statements for the year ended 30 June 2025

12 Debtors

The aggregate payroll costs were as follows:

	Total 2025	Total 2024
	£	£
Accrued income	2,463	2,030
Other debtors	65	1,145
	2,528	3,175

13 Creditors : amounts falling due within one year

	Total 2025	Total 2024
	£	£
Other taxation and social security	430	842
Other creditors	-	-
Accruals	525	1,412
	955	2,254

14 Funds

	Balance at 1 July 2024	Incoming resources	Resources expended	Balance at 30 June 2025
	£	£	£	£
Unrestricted funds				
General	(49,740)	(83,049)	96,740	(36,049)
Other	13,125			13,125
Total funds	(36,615)	(83,049)	96,740	(22,924)

	Balance at 1 July 2023	Incoming resources	Resources expended	Balance at 30 June 2024
	£	£	£	£
Unrestricted funds				
General	(76,655)	(67,601)	94,516	(49,740)
Other	-	-	13,125	13,125
Total funds	(76,655)	(67,601)	107,641	(36,615)

Southgate Family Church

Notes to the financial statements for the year ended 30 June 2025

15 Analysis of net assets between funds

	Total 2025 £	Total 2024 £
Tangible fixed assets	-	3,075
Current assets	23,879	35,794
Current liabilities	(955)	(2,254)
Total net assets	<u>22,924</u>	<u>36,615</u>

16 Analysis of net funds

	At 1 July 2024 £	Cashflow £	At 30 June 2025 £
Cash at bank and in hand	32,619	(11,268)	21,351
Net debt	<u>32,619</u>	<u>(11,268)</u>	<u>21,351</u>

17 Related party transactions

Apart from Mr M B Graham being the father and father-in-law of two staff members, there were no related party transactions in the year.

SOUTHGATE FAMILY CHURCH

England & Wales - Charity number 1133003

Accounts

Charity registration number: 1133003

Southgate Family Church

Annual Report and Financial Statements

for the Year Ended 30 June 2024

David Dixie F C A
Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

Southgate Family Church

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Southgate Family Church

Reference and Administrative Details

Trustees	Dr R G Buick Revd Canon J P Hughes Mr P F Hubbard Mrs Annie Hughes Mr J Coad Mr M B Graham (appointed 28 November 2023) Mr M Searle (appointed 28 November 2023) Mrs M Searle (appointed 28 November 2023)
Secretary	Mr N R Hoult
Principal Office	5 Primrose Hill Kings Norton Birmingham B38 9BE
Charity Registration Number	1133003
Bankers	Lloyds TSB Northfield 798 Bristol Road South Northfield Birmingham B38 2NP
Independent Examiner	David Dixie F C A Dixie Associates 167 Black Haynes Road Selly Oak Birmingham B29 4RE

Southgate Family Church

Trustees' Report

The trustees present their report and financial statements of the church for the year ending 30th June 2024.

Objectives

- To serve the local community practically and spiritually.
- To help generate hope and opportunity within the wider community.
- Provide opportunity for people to explore and discover their journey of faith.

Long term goals

- To grow and multiply a new congregation where resources and personnel allow, to serve and benefit other urban areas with the Gospel.
- To be a catalyst of employment in the community, either directly or indirectly.
- Provide opportunities, support and mentoring for young people.
- Strengthen community cohesion and promote community values.
- Promote holistic living: physical and emotional health.

Short term challenges

- Further develop the church congregations and their work in the heart of the Kings Norton 3-estates area.
- Make relevant the spiritual and practical meaning of the gospel to the people in and beyond Kings Norton.
- Administer emotional and physical healing for people with sickness, mental health and ill-health.
- Network with other third-sector organisations to better help individuals who have suffered trauma and abuse.
- Develop leadership gifting in people.
- Develop groups to support marginalized and isolated people.
- Respond locally to the cost-of-living crisis that our country currently faces. Namely to further resource and develop the church food bank, particularly in identifying more families and individuals who need the support of food and household items.

Progress

The church members continue to grow in their faith and their love for people. This is often seen through the practical serving of each other and the wider community, often going the extra mile to help someone. Most importantly, the dedication to prayer and worship has been a hallmark of Southgate Family Church on a weekly basis.

Prayer continues to be high on the Church agenda as our concern and love for the community grows. Through many occasions of corporate prayer, the church has seen many needs met and hearts healed despite seemingly impossible situations, where no practical support is possible. These include: new levels of hope in individuals, broken relationships restored, physical healing of people's bodies, deep emotional traumas healed and more.

The food bank continues to be busy, with hundreds of food parcels being handed out. Alongside of this the fresh food distribution has been a great success. People come and help themselves to cupboard and fresh leftover food from Greggs and Bookers. Volunteers have worked hard to collect and process the fresh food; our heartfelt thanks goes to them!

The church has been proud to serve the community in this way and has been able to minister to and support many struggling families through the continued tricky season post covid.

Southgate Family Church

Trustees' Report

Financial Report

The Church has received one (recurring) annual grant of £5,540 towards the running costs of the church. Further to this, several other one-off grants were received including a £13,910 donation from St John's Church Harborne and from Birmingham City Council of £5,000 towards the Church food bank. We thank St John's for their continued generous support, and all donated money will go to further the work and objectives of the Church.

The income otherwise is from monthly and one-off gifts from inside and outside of the congregation.

Although the charity recorded a deficit this year, additional money from grants received in previous years has been used to increase both the number of employed staff, as well as the pay of existing staff members - keeping in line with national inflation figures.

Key priorities for the future are:

Spotting and developing potential leaders (a current and future priority).

- Spotting and developing potential leaders (a current and future priority).
- Developing and expanding the children's work.
-

Thanks

The trustees wish to thank Greggs, Bookers and KFC for their generosity and help in providing vast amounts of food for the community this past year. They also would like to thank the church volunteers who gave a huge amount of time and effort, in helping the food distribution to happen as well as weekly events.

Finally, our thanks go to all of those who have supported this venture in volunteering, prayer and financial seeding. We are very grateful. We look forward to another fruitful year!

The annual report was approved by the trustees of the charity on 3 December 2024 and signed on its behalf by:

.....
Dr R G Buick
Trustee

Southgate Family Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 3 December 2024 and signed on its behalf by:

.....
Dr R G Buick
Trustee

Southgate Family Church

Independent Examiner's Report to the trustees of Southgate Family Church

I report on the accounts of the charity for the year ended 30 June 2024 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
David Dixie F C A

Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

3 December 2024

Southgate Family Church

Statement of Financial Activities for the Year Ended 30 June 2024

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies		66,415	66,415
Other trading activities		1,186	1,186
		<u>67,601</u>	<u>67,601</u>
Total Income		<u>67,601</u>	<u>67,601</u>
Expenditure on:			
Charitable activities		(107,641)	(107,641)
		<u>(107,641)</u>	<u>(107,641)</u>
Total Expenditure		<u>(107,641)</u>	<u>(107,641)</u>
Net movement in funds		(40,040)	(40,040)
Reconciliation of funds			
Total funds brought forward		76,655	76,655
Total funds carried forward	14	<u>36,615</u>	<u>36,615</u>
		Unrestricted funds £	Total 2023 £
	Note		
Income and Endowments from:			
Donations and legacies		86,800	86,800
Other trading activities		1,547	1,547
		<u>88,347</u>	<u>88,347</u>
Total Income		<u>88,347</u>	<u>88,347</u>
Expenditure on:			
Charitable activities		(105,516)	(105,516)
		<u>(105,516)</u>	<u>(105,516)</u>
Total Expenditure		<u>(105,516)</u>	<u>(105,516)</u>
Net movement in funds		(17,169)	(17,169)
Reconciliation of funds			
Total funds brought forward		93,823	93,823
Total funds carried forward	14	<u>76,654</u>	<u>76,654</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 14.

Southgate Family Church
(Registration number: 1133003)
Balance Sheet as at 30 June 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	3,075	6,150
Current assets			
Debtors	12	3,175	1,880
Cash at bank and in hand		<u>32,619</u>	<u>69,345</u>
		35,794	71,225
Creditors: Amounts falling due within one year	13	<u>(2,254)</u>	<u>(721)</u>
Net current assets		<u>33,540</u>	<u>70,504</u>
Net assets		<u><u>36,615</u></u>	<u><u>76,654</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>36,615</u>	<u>76,654</u>
Total funds	14	<u><u>36,615</u></u>	<u><u>76,654</u></u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 3 December 2024 and signed on their behalf by:

.....
 Dr R G Buick
 Trustee

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Southgate Family Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2024

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Research and development

Research and development expenditure is written off as incurred.

Trade debtors

are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2024

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2024

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Donations and legacies;			
Donations from individuals	46,762	46,762	53,446
Gift aid reclaimed	9,113	9,113	9,368
Grants, including capital grants;			
Grants from other charities	10,540	10,540	23,986
	<u>66,415</u>	<u>66,415</u>	<u>86,800</u>

3 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2024	2023
		£	£
Events income;			
Other events income	1,186	1,186	1,547
	<u>1,186</u>	<u>1,186</u>	<u>1,547</u>

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2024

4 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2024 £	Total 2023 £
		General £	Other £		
Insurance		-	349	349	562
Repairs and renewals		-	1,084	1,084	1,401
Telephone and internet		-	1,358	1,358	1,617
Print, post and stationery		-	103	103	296
Church resources		2,845	-	2,845	2,402
Church activities and events		22,364	-	22,364	16,949
Hospitality and cleaning		-	4,524	4,524	4,972
Travel and subsistence		-	5,683	5,683	6,567
Website		-	24	24	310
Depreciation, amortisation and other similar costs		3,075	-	3,075	3,075
Grant funding of activities		2,540	-	2,540	8,606
Staff costs		62,942	-	62,942	58,009
Governance costs		750	-	750	750
		<u>94,516</u>	<u>13,125</u>	<u>107,641</u>	<u>105,516</u>

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2024

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2024	Total 2023
	General £	£	£
Independent examiner fees			
Examination of the financial statements	750	750	750
	750	750	750

6 Net incoming/outgoing resources

Net outgoing resources for the year include:

**2024
£**

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	58,382	53,174
Pension costs	4,560	4,835
	62,942	58,009

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	750	750

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2024

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 July 2023	10,374	12,300	22,674
At 30 June 2024	10,374	12,300	22,674
Depreciation			
At 1 July 2023	10,374	6,150	16,524
Charge for the year	-	3,075	3,075
At 30 June 2024	10,374	9,225	19,599
Net book value			
At 30 June 2024	-	3,075	3,075
At 30 June 2023	-	6,150	6,150

12 Debtors

	2024 £	2023 £
Accrued income	2,030	1,862
Other debtors	1,145	18
	3,175	1,880

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2024

13 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	842	719
Other creditors	-	2
Accruals	1,412	-
	<u>2,254</u>	<u>721</u>

14 Funds

	Balance at 1 July 2023	Incoming resources	Resources expended	Balance at 30 June 2024
	£	£	£	£
Unrestricted funds				
General	(76,655)	(67,601)	94,516	(49,740)
Other	-	-	13,125	13,125
Total funds	<u>(76,655)</u>	<u>(67,601)</u>	<u>107,641</u>	<u>(36,615)</u>
	Balance at 1 July 2022	Incoming resources	Resources expended	Balance at 30 June 2023
	£	£	£	£
Unrestricted funds				
General	(93,823)	(88,347)	89,791	(92,379)
Other	-	-	15,725	15,725
Total funds	<u>(93,823)</u>	<u>(88,347)</u>	<u>105,516</u>	<u>(76,654)</u>

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2024

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	3,075	3,075
Current assets	35,794	35,794
Current liabilities	<u>(2,254)</u>	<u>(2,254)</u>
Total net assets	<u><u>36,615</u></u>	<u><u>36,615</u></u>

16 Analysis of net funds

	At 1 July 2023 £	Cash flow £	At 30 June 2024 £
Cash at bank and in hand	69,345	(36,726)	32,619
Net debt	<u>69,345</u>	<u>(36,726)</u>	<u>32,619</u>

17 Related party transactions

Apart from Mr M B Graham being the father and father-in-law of two staff members, there were no related party transactions in the year.

SOUTHGATE FAMILY CHURCH

England & Wales - Charity number 1133003

Accounts

Accounting & Finance

Charity registration number: 1133003

Accounting & Finance

Accounting & Finance

Accounting & Finance

Accounting & Finance

Accounting & Finance

Accounting & Finance

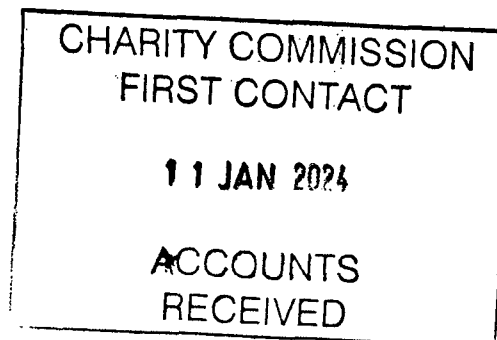
Accounting & Finance

Accounting & Finance

Southgate Family Church

Annual Report and Financial Statements

for the Year Ended 30 June 2023



David Dixie F C A
Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

Southgate Family Church

1999-2000

Reference and Administrative Details

Trustees

Dr R G Buick

Revd Canon J P Hughes

Mr P F Hubbard

Mrs Annie Hughes

Mr J Coad

Secretary

Mr N R Hoult

Principal Office

5 Primrose Hill

Kings Norton

Birmingham

B38 9BE

Charity Registration Number

1133003

Bankers

Lloyds TSB

Northfield

798 Bristol Road South

Northfield

Birmingham

B38 2NP

Independent Examiner

David Dixie F C A

Dixie Associates

167 Black Haynes Road

Selly Oak

Birmingham

B29 4RE

Southgate Family Church

Church of England

Trustees' Report

for the year ending 30th June 2022

The trustees present their report and financial statements of the church for the year ending 30th June 2022.

Objectives

- To serve the local community practically and spiritually.
- To help generate hope and opportunity within the wider community.
- Provide opportunity for people to explore and discover their journey of faith.

Long term goals

- To grow and multiply a new congregation where resources and personnel allow, to serve and benefit other urban areas with the Gospel.
- To be a catalyst of employment in the community, either directly or indirectly.
- Provide opportunities for young people.
- Strengthen community cohesion and promote community values.
- Promote holistic living: physical and emotional health.

Short term challenges

- Further develop the church congregations and their work in the heart of the Kings Norton 3-estates area.
- Make relevant the spiritual and practical meaning of the gospel to the people in and beyond Kings Norton.
- Administer emotional and physical healing for people with sickness, mental health and ill-health.
- Network with other third-sector organisations to better help individuals who have suffered trauma and abuse.
- Develop leadership gifting in people.
- Develop groups to support marginalized and isolated people.
- Respond locally to the cost-of-living crisis that our country currently faces. Namely to further resource and develop the church food bank, particularly in identifying more families and individuals who need the support of food and household items.

Progress

The church members continue to grow in their faith and their love for people. This is often seen through the practical serving of each other and the wider community, often going the extra mile to help someone. Most importantly, the dedication to prayer and worship has been a hallmark of Southgate Family Church on a weekly basis.

Prayer continues to be high on the Church agenda as our concern and love for the community grows. Through many occasions of corporate prayer, the church has seen many needs met and hearts healed despite seemingly impossible situations, where no practical support is possible. These include: new levels of hope in individuals, broken relationships restored, physical healing of people's bodies, deep emotional traumas healed and more.

The food bank continues to be busy, with hundreds of food parcels being handed out. Alongside of this the fresh food distribution has been a great success. People come and help themselves to fresh leftover food from Tesco, Asda and Greggs (bread, veg, fruit, etc). Volunteers have worked hard to collect and process the fresh food, our heartfelt thanks goes to them!

The church has been proud to serve the community in this way and has been able to minister to and support many struggling families through the continued tricky season post covid.

Southgate Family Church

Southgate Family Church

Trustees' Report

Trustees' Report

Financial Report

The Church has received one (recurring) annual grant of £5,276 towards the running costs of the church. Further to this, several other one-off grants were received including a £13,910 donation from St Johns Church Harborne and Birmingham City Council to £4,800 towards the Church food bank. We thank St Johns for their continued generous support, and all donated money will go to further the work and objectives of the Church.

The income otherwise is from monthly and one-off gifts from inside and outside of the congregation.

Although the charity recorded a deficit this year, over the past two years there has been an overall surplus. This is very encouraging and reflects the growing nature and momentum of the work.

Key priorities for the future are:

Spotting and developing potential leaders (a current and future priority).

- Spotting and developing potential leaders (a current and future priority).

• Developing and expanding the children's work.

Thanks

The trustees wish to thank Tesco, Asda, Greggs, Aldi, Bookers and Jaks for their generosity and help in providing vast amounts of food for the community this past year. They also would like to thank the church volunteers who gave a huge amount of time and effort in helping the food distribution to happen.

Finally, our thanks go to all of those who have supported this venture in volunteering, prayer and financial seeding. We are very grateful. We look forward to another fruitful year!

The annual report was approved by the trustees of the charity on 21 November 2023 and signed on its behalf by:



Dr R G Buick
Trustee

Southgate Family Church
Statement of Trustees' Responsibilities


The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 21 November 2023 and signed on its behalf by:


Dr R G Buick
Trustee

Southgate Family Church

Southgate Family Church

Independent Examiner's Report to the trustees of Southgate Family Church

Independent Examiner's Report to the trustees of Southgate Family Church

I report on the accounts of the charity for the year ended 30 June 2023 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


David Dixie F C A

Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

21 November 2023

Southgate Family Church

Charitable Incorporated Organisation

Statement of Financial Activities for the Year Ended 30 June 2023

The charity's financial statements are prepared in accordance with the Charities Act 2006 and the Charities (Accounts and Reporting) Regulations 2008

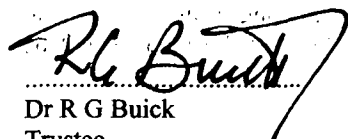
	Unrestricted funds	Total 2023
	£	£
	Note	
Income and Endowments from:		
Donations and legacies	86,800	186,800
Other trading activities	1,547	1,547
Total Income	88,347	88,347
Expenditure on:		
Charitable activities	(105,516)	(105,516)
Total Expenditure	(105,516)	(105,516)
Net movement in funds	(17,169)	(17,169)
Reconciliation of funds		
Total funds brought forward	93,823	93,823
Total funds carried forward	76,654	76,654
	Unrestricted	Total
	funds	2022
	£	£
Income and Endowments from:		
Donations and legacies	107,500	107,500
Other trading activities	379	379
Total Income	107,879	107,879
Expenditure on:		
Charitable activities	(81,925)	(81,925)
Total Expenditure	(81,925)	(81,925)
Net movement in funds	25,954	25,954
Reconciliation of funds		
Total funds brought forward	67,868	67,868
Total funds carried forward	93,822	93,822

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2022 is shown in note 14.

Southgate Family Church
(Registration number: 1133003)
Balance Sheet as at 30 June 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	6,150	9,225
Current assets			
Debtors	12	1,880	2,750
Cash at bank and in hand		69,345	83,035
		71,225	85,785
Creditors: Amounts falling due within one year	13	(721)	(1,188)
Net current assets		70,504	84,597
Net assets		76,654	93,822
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		76,654	93,822
Total funds	14	76,654	93,822

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 21 November 2023 and signed on their behalf by:


 Dr R G Buick
 Trustee

Southgate Family Church

Annual Report 2022/23

Notes to the Financial Statements for the Year Ended 30 June 2023

(FRS 102) - Charities and Community Interest Companies
FRS 102 - Charities and Community Interest Companies

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Southgate Family Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2023

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Research and development

Research and development expenditure is written off as incurred.

Trade debtors

are amounts due from customers for merchandise sold or services performed in the ordinary course of business. They are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Southgate Family Church

Charitable Incorporated Organisation

Notes to the Financial Statements for the Year Ended 30 June 2023

These financial statements were approved by the trustees on 28 July 2023.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification
Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2023

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Donations and legacies;			
Donations from individuals	53,446	53,446	49,068
Gift aid reclaimed	9,368	9,368	9,860
Grants, including capital grants;			
Grants from other charities	23,986	23,986	48,572
	<u>86,800</u>	<u>86,800</u>	<u>107,500</u>

3 Income from other trading activities

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Events income;			
Other events income	1,547	1,547	379
	<u>1,547</u>	<u>1,547</u>	<u>379</u>

Southgate Family Church

CHURCH OF ENGLAND

Notes to the Financial Statements for the Year Ended 30 June 2023

All figures are in pounds sterling unless otherwise stated.

4 Expenditure on charitable activities

	Unrestricted funds		Total 2023 £	Total 2022 £
	General £	Other £		
Insurance	-	562	562	332
Repairs and renewals	-	1,401	1,401	1,686
Telephone and internet	-	1,617	1,617	1,744
Print, post and stationery	-	296	296	322
Church resources	2,402	-	2,402	1,280
Church activities and events	16,949	-	16,949	12,215
Hospitality and cleaning	-	4,972	4,972	4,718
Travel and subsistence	-	6,567	6,567	6,446
Website	-	310	310	-
Depreciation, amortisation and other similar costs	3,075	-	3,075	1,420
Grant funding of activities	8,606	-	8,606	750
Staff costs	58,009	-	58,009	50,262
Governance costs	750	-	750	750
	<u>89,791</u>	<u>15,725</u>	<u>105,516</u>	<u>81,925</u>

2023 £ 2022 £ 2021 £

000 000 000

Southgate Family Church
Notes to the Financial Statements for the Year Ended 30 June 2023

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2023	Total 2022
	General £	£	£
Independent examiner fees			
Examination of the financial statements	750	750	750
	<u>750</u>	<u>750</u>	<u>750</u>

6 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2023	2022
	£	£
Loss on disposal of fixed assets held for the charity's own use	-	(1,655)

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023	2022
	£	£
Staff costs during the year were:		
Wages and salaries	53,174	46,362
Pension costs	4,835	3,900
	<u>58,009</u>	<u>50,262</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2023	2022
	£	£
Examination of the financial statements	<u>750</u>	<u>750</u>

Southgate Family Church

Annual Financial Statements

Notes to the Financial Statements for the Year Ended 30 June 2023

The charity is a registered charity and is therefore exempt from taxation.

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Intangible assets	Furniture and equipment £	Motor vehicles £	Total £
Cost				
At 1 July 2022		10,374	12,300	22,674
At 30 June 2023		10,374	12,300	22,674
Depreciation				
At 1 July 2022		10,374	3,075	13,449
Charge for the year			3,075	3,075
At 30 June 2023		10,374	6,150	16,524
Net book value				
At 30 June 2023			6,150	6,150
At 30 June 2022			9,225	9,225

12 Debtors

	2023	2022
Accrued income	1,862	2,750
Other debtors	18	-
	<u>1,880</u>	<u>2,750</u>

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2023

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	719	1,086
Other creditors	2	102
	721	1,188

14 Funds

	Balance at 1 July 2022 £	Incoming resources £	Resources expended £	Balance at 30 June 2023 £
Unrestricted funds				
General	(93,823)	(88,347)	89,791	(92,379)
Other	-	-	15,725	15,725
Total funds	(93,823)	(88,347)	105,516	(76,654)
	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	(67,868)	(107,879)	66,677	(109,070)
Other	-	-	15,248	15,248
Total funds	(67,868)	(107,879)	81,925	(93,822)

Southgate Family Church

Church of England

Notes to the Financial Statements for the Year Ended 30 June 2023

Notes to the Financial Statements for the Year Ended 30 June 2023

15 Analysis of net assets between funds

	2022	2023	Unrestricted funds	Total funds
	£	£	General	£
Tangible fixed assets	6,150	6,150	6,150	6,150
Current assets	71,225	71,225	71,225	71,225
Current liabilities	(721)	(721)	(721)	(721)
Total net assets			76,654	76,654

16 Analysis of net funds

	2022	2023	At 1 July 2022	Cash flow	At 30 June 2023
	£	£	£	£	£
Cash at bank and in hand	83,035	69,345	83,035	(13,690)	69,345
Net debt	83,035	69,345	83,035	(13,690)	69,345

17 Related party transactions

There were no related party transactions in the year.

	2022	2023		

SOUTHGATE FAMILY CHURCH

England & Wales - Charity number 1133003

Accounts

Charity registration number: 1133003

Southgate Family Church

Annual Report and Financial Statements

for the Year Ended 30 June 2022

David Dixie F C A
Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

Southgate Family Church

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Southgate Family Church

Reference and Administrative Details

Trustees	Dr R G Buick Revd Canon J P Hughes Mr P F Hubbard Mrs Annie Hughes Mr J Coad
Secretary	Mr N R Hoult
Principal Office	5 Primrose Hill Kings Norton Birmingham B38 9BE
Charity Registration Number	1133003
Bankers	Lloyds TSB Northfield 798 Bristol Road South Northfield Birmingham B38 2NP
Independent Examiner	David Dixie F C A Dixie Associates 167 Black Haynes Road Selly Oak Birmingham B29 4RE

Southgate Family Church

Trustees' Report

The trustees present their report and financial statements of the church for the year ending 30th June 2022.

Objectives

- To serve the local community practically and spiritually.
- To help generate hope and opportunity within the wider community.
- Provide opportunity to explore and discover their journey of faith.

Long term goals

- To grow and multiply a new congregation every few years to serve and benefit other local urban areas.
- To be a catalyst of employment in the community, either directly or indirectly.
- Provide opportunities for young people.
- Strengthen community cohesion and promote community values.
- Promote holistic living: physical and emotional health.

Short term challenges

- Further develop the church congregations and their work in the heart of the Kings Norton 3-estates area.
- Make relevant the spiritual and practical meaning of the gospel to the people in and beyond Kings Norton.
- Administer emotional and physical healing for people with sickness, mental health and ill-health.
- Network with other third-sector organisations to better help individuals who have suffered trauma and abuse.
- Develop leadership gifting in people.
- Develop groups to support marginalized and isolated people.
- Respond locally to the cost-of-living crisis that our country currently faces. Namely to further resource and develop the church food bank, particularly in identifying more families and individuals who need the support of food and household items.

Progress

The Church has come through the covid pandemic with many positive outcomes. Particularly showing deep concern for each other in the Church as well as people in the wider community who have needed support. Church members have grown in their care and capacity to 'love their neighbour', as well as demonstrating deepening of their own Christian Faith.

Prayer has been high on the Church agenda as our concern and love for the community grows. Through many occasions of corporate prayer, the church has seen many needs met and hearts healed despite seemingly impossible situations, where no practical support is possible. These include: new levels of hope in individuals, broken relationships restored, physical healing of people's bodies, deep emotional traumas healed and more.

The food bank continues to be busy, with hundreds of food parcels being handed out. Alongside of this the fresh food distribution has been a great success. People come and help themselves to fresh leftover food from Tesco, Asda and Greggs (bread, veg, fruit, etc). Volunteers have worked hard to collect and process the fresh food, our heartfelt thanks goes to them!

The church has been proud to serve the community in this way and has been able to minister to and support many struggling families through the continued tricky season post covid.

Southgate Family Church

Trustees' Report

Financial Report

The Church has received one (recurring) annual grant of £4,792 towards the running costs of the church. Further to this, several other one-off grants were received including a £40,000 donation from St Johns Church Harborne. We thank St Johns for their continued generous support, and all donated money will go to further the work and objectives of the Church.

The income otherwise is from monthly and one-off gifts from inside and outside of the congregation.

The charity recorded a surplus this year. This is very encouraging and reflects the growing nature and momentum of the work.

Key priorities for the future are:

Spotting and developing potential leaders (a current and future priority).

- Spotting and developing potential leaders (a current and future priority).
- Developing and expanding the children's work.
- Further develop sustainable partnerships with other third sector organisations in the area, who have a common vision to address trauma and abuse in particular.

Thanks

The trustees wish to thank Tesco, Asda, Greggs and Jacks for their generosity and help in providing vast amounts of food for the community this year. They also would like to thank the church volunteers who gave a huge amount of time and effort in helping the food distribution to happen.

Finally, our thanks go to all of those who have supported this venture in volunteering, prayer and financial seeding. We are very grateful. We look forward to another fruitful year!

The annual report was approved by the trustees of the charity on 14 November 2022 and signed on its behalf by:

.....
Dr R G Buick
Trustee

Southgate Family Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 14 November 2022 and signed on its behalf by:

.....
Dr R G Buick
Trustee

Southgate Family Church

Independent Examiner's Report to the trustees of Southgate Family Church

I report on the accounts of the charity for the year ended 30 June 2022 which are set out on pages 6 to 16.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
David Dixie F C A

Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

14 November 2022

Southgate Family Church

Statement of Financial Activities for the Year Ended 30 June 2022

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies		107,500	107,500
Other trading activities		379	379
		<u>107,879</u>	<u>107,879</u>
Total Income			
Expenditure on:			
Charitable activities		(81,925)	(81,925)
		<u>(81,925)</u>	<u>(81,925)</u>
Total Expenditure			
Net movement in funds		25,954	25,954
Reconciliation of funds			
Total funds brought forward		67,868	67,868
Total funds carried forward	14	<u>93,822</u>	<u>93,822</u>
		Unrestricted funds £	Total 2021 £
	Note		
Income and Endowments from:			
Donations and legacies		85,568	85,568
Other trading activities		92	92
		<u>85,660</u>	<u>85,660</u>
Total Income			
Expenditure on:			
Charitable activities		(76,245)	(76,245)
		<u>(76,245)</u>	<u>(76,245)</u>
Total Expenditure			
Net movement in funds		9,415	9,415
Reconciliation of funds			
Total funds brought forward		58,453	58,453
Total funds carried forward	14	<u>67,868</u>	<u>67,868</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 14.

Southgate Family Church
(Registration number: 1133003)
Balance Sheet as at 30 June 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	9,225	-
Current assets			
Debtors	12	2,750	3,266
Cash at bank and in hand		<u>83,035</u>	<u>65,067</u>
		85,785	68,333
Creditors: Amounts falling due within one year	13	<u>(1,188)</u>	<u>(465)</u>
Net current assets		<u>84,597</u>	<u>67,868</u>
Net assets		<u><u>93,822</u></u>	<u><u>67,868</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>93,822</u>	<u>67,868</u>
Total funds	14	<u><u>93,822</u></u>	<u><u>67,868</u></u>

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 14 November 2022 and signed on their behalf by:

.....
Dr R G Buick
Trustee

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Southgate Family Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2022

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Research and development

Research and development expenditure is written off as incurred.

Trade debtors

are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2022

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2022

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Donations and legacies;			
Donations from individuals	49,068	49,068	57,233
Gift aid reclaimed	9,860	9,860	12,876
Grants, including capital grants;			
Government grants	-	-	3,180
Grants from other charities	48,572	48,572	12,279
	<u>107,500</u>	<u>107,500</u>	<u>85,568</u>

3 Income from other trading activities

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Events income;			
Other events income	379	379	92
	<u>379</u>	<u>379</u>	<u>92</u>

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2022

4 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2022 £	Total 2021 £
		General £	Other £		
Conferences and training		-	-	-	18
Insurance		-	332	332	320
Repairs and renewals		-	1,686	1,686	3,529
Telephone and internet		-	1,744	1,744	1,625
Print, post and stationery		-	322	322	39
Church resources		1,280	-	1,280	1,584
Church activities and events		12,215	-	12,215	3,586
Hospitality and cleaning		-	4,718	4,718	4,419
Travel and subsistence		-	6,446	6,446	1,836
Depreciation, amortisation and other similar costs		1,420	-	1,420	(4,475)
Grant funding of activities		750	-	750	3,212
Staff costs		50,262	-	50,262	59,671
Governance costs		750	-	750	881
		<u>66,677</u>	<u>15,248</u>	<u>81,925</u>	<u>76,245</u>

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2022

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds	Total 2022	Total 2021
	General £	£	£
Independent examiner fees			
Examination of the financial statements	750	750	750
Marketing and publicity	-	-	131
	<u>750</u>	<u>750</u>	<u>881</u>

6 Net incoming/outgoing resources

Net incoming resources for the year include:

	2022 £	2021 £
Loss on disposal of fixed assets held for the charity's own use	<u>(1,655)</u>	<u>(4,475)</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	46,362	55,771
Pension costs	<u>3,900</u>	<u>3,900</u>
	<u>50,262</u>	<u>59,671</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2022

	2022 £	2021 £
Examination of the financial statements	750	750

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 July 2021	10,374	-	10,374
Additions	-	12,300	12,300
At 30 June 2022	10,374	12,300	22,674
Depreciation			
At 1 July 2021	10,374	-	10,374
Charge for the year	-	3,075	3,075
At 30 June 2022	10,374	3,075	13,449
Net book value			
At 30 June 2022	-	9,225	9,225
At 30 June 2021	-	-	-

12 Debtors

	2022 £	2021 £
Accrued income	2,750	3,266

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2022

13 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,086	465
Other creditors	102	-
	1,188	465

14 Funds

	Balance at 1 July 2021 £	Incoming resources £	Resources expended £	Balance at 30 June 2022 £
Unrestricted funds				
General	(67,868)	(107,879)	66,677	(109,070)
Other	-	-	15,248	15,248
Total funds	(67,868)	(107,879)	81,925	(93,822)
	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds				
General	(58,453)	(85,660)	64,328	(79,785)
Other	-	-	11,917	11,917
Total funds	(58,453)	(85,660)	76,245	(67,868)

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2022

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Tangible fixed assets	9,225	9,225
Current assets	85,785	85,785
Current liabilities	<u>(1,188)</u>	<u>(1,188)</u>
Total net assets	<u>93,822</u>	<u>93,822</u>

16 Analysis of net funds

	At 1 July 2021 £	Cash flow £	At 30 June 2022 £
Cash at bank and in hand	65,067	17,968	83,035
Net debt	<u>65,067</u>	<u>17,968</u>	<u>83,035</u>

17 Related party transactions

There were no related party transactions in the year.

SOUTHGATE FAMILY CHURCH

England & Wales - Charity number 1133003

Accounts

Charity registration number: 1133003

Southgate Family Church

Annual Report and Financial Statements

for the Year Ended 30 June 2021

David Dixie F C A
Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

Southgate Family Church

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Southgate Family Church

Reference and Administrative Details

Trustees	Dr R G Buick Revd Canon J P Hughes Mr P F Hubbard Dr A D Coward (resigned 5 December 2020) Mrs Annie Hughes Mr J Coad (appointed 17 May 2021)
Secretary	Mr N R Hoult
Principal Office	5 Primrose Hill Kings Norton Birmingham B38 9BE
Charity Registration Number	1133003
Bankers	Lloyds TSB Northfield 798 Bristol Road South Northfield Birmingham B38 2NP
Independent Examiner	David Dixie F C A Dixie Associates 167 Black Haynes Road Selly Oak Birmingham B29 4RE

Southgate Family Church

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 30 June 2021.

Objectives and activities

Objectives

- To serve the local community practically and spiritually.
- To generate hope and opportunity within the wider community.
- To increase employment and promote a healthy community.
- To grow and multiply a new congregation every few years to serve and benefit other local urban areas.
- To be a catalyst of employment in the community, either directly or indirectly.
- To acquire a larger venue from which to expand the work.
- Provide opportunities for young people.
- Strengthen community cohesion and promote community values.
- Promote holistic living: physical and emotional health.
- Further develop the church congregations and their work in the heart of the Kings Norton 3-estates area.
- Make relevant the spiritual and practical meaning of the gospel to the people in and beyond Kings Norton.
- Administer emotional and physical healing for people with sickness, mental health and ill-health.
- Network with other third-sector organisations to better help individuals who have suffered trauma and abuse. Current partnerships include: Kings Norton Surgery, The Freedom Project and Spring to Life.
- Support the local schools.
- Develop leadership in people.
- Develop groups to support marginalized and isolated people.
- Develop the church food bank, particularly in identifying more families and individuals who need the support of food and household items.

Progress

Throughout the covid season, the church has held online meetings most days of the week (sometimes twice daily). These meetings have all been on Facebook live so that folks connected with the church would be able to join in with comments and questions. The online meetings have varied from bible studies and Sunday morning services to communion services, bedtime bible stories, kids worship services, seasonal services (Christmas, Easter, etc) and even practical cooking videos to help foodbank users learn how to cook affordable, healthy meals.

The first part of the financial year was spent heavily supporting the community through food distribution. People came in large numbers needing food for their family. A conservative calculation is that a staggering 187,000 meals were distributed to the community over the year. Alongside of this was a fresh food counter where people could come and help themselves to fresh leftover food from Tesco and Asda (bread, veg, fruit, etc). This would be handed out in large quantities over several days each week. This food is not counted in the above figures!

The church has been proud to serve the community in this way and has been able to minister to and support many struggling families through this difficult season.

Southgate Family Church

Trustees' Report

The church opened for public worship (outdoors) on 23rd May 2021 and was conducted in a covid secure manor.

Financial Report

The Church has received one (recurring) annual grant of £4,792 towards the running costs of the church,

The income otherwise is from monthly and one-off gifts from inside and outside of the congregation.

The charity recorded a surplus this year. This is very encouraging and reflects the growing nature and momentum of the work.

Key priorities for the future are:

Spotting and developing potential leaders (a current and future priority).

- Spotting and developing potential leaders (a current and future priority).
- Developing and expanding the children's work.
- Further develop sustainable partnerships with other third sector organisations in the area, who have a common vision to address trauma and abuse in particular.

Thanks

The other Trustees wish to thank Andrew Coward for his excellent service as Trustee and Chairman, he finished in December 2020.

The trustees also wish to thank Tesco, Asda, Greggs and Jacks for their generosity and help in providing vast amounts of food for the community. They also would like to thank the church volunteers who gave a huge amount of time and effort in helping the food distribution to happen.

Finally, our thanks go to all of those who have supported this venture in volunteering, prayer and financial seeding. We are very grateful. We look forward to another fruitful year!

Public benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

The annual report was approved by the trustees of the charity on 28 March 2022 and signed on its behalf by:

.....
Dr R G Buick
Trustee

Southgate Family Church

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 28 March 2022 and signed on its behalf by:

.....
Dr R G Buick
Trustee

Southgate Family Church

Independent Examiner's Report to the trustees of Southgate Family Church

I report on the accounts of the charity for the year ended 30 June 2021 which are set out on pages 6 to 17.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
David Dixie F C A

Dixie Associates
167 Black Haynes Road
Selly Oak
Birmingham
B29 4RE

28 March 2022

Southgate Family Church

Statement of Financial Activities for the Year Ended 30 June 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		85,568		85,568
Other trading activities		92		92
Total Income		85,660		85,660
Expenditure on:				
Charitable activities		(76,245)		(76,245)
Total Expenditure		(76,245)		(76,245)
Net movement in funds		9,415		9,415
Reconciliation of funds				
Total funds brought forward		58,453		58,453
Total funds carried forward	14	67,868		67,868
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		123,334	300	123,634
Other trading activities		300	-	300
Total Income		123,634	300	123,934
Expenditure on:				
Charitable activities		(90,174)	-	(90,174)
Total Expenditure		(90,174)	-	(90,174)
Net income		33,460	300	33,760
Gross transfers between funds		300	(300)	-
Net movement in funds		33,760	-	33,760
Reconciliation of funds				
Total funds brought forward		24,692	-	24,692
Total funds carried forward	14	58,452	-	58,452

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 14.

Southgate Family Church
(Registration number: 1133003)
Balance Sheet as at 30 June 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	-	1,750
Current assets			
Debtors	12	3,266	6,256
Cash at bank and in hand		<u>65,067</u>	<u>50,929</u>
		68,333	57,185
Creditors: Amounts falling due within one year	13	<u>(465)</u>	<u>(483)</u>
Net current assets		<u>67,868</u>	<u>56,702</u>
Net assets		<u><u>67,868</u></u>	<u><u>58,452</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>67,868</u>	<u>58,452</u>
Total funds	14	<u><u>67,868</u></u>	<u><u>58,452</u></u>

The financial statements on pages 6 to 17 were approved by the trustees, and authorised for issue on 28 March 2022 and signed on their behalf by:

.....
 Dr R G Buick
 Trustee

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Southgate Family Church meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Research and development

Research and development expenditure is written off as incurred.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

Trade debtors

are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of is established when there is objective evidence that the will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Fair value measurement

The best evidence of fair value is a quoted price for an identical asset in an active market. When quoted prices are unavailable, the price of a recent transaction for an identical asset provides evidence of fair value as long as there has not been a significant change in economic circumstances or a significant lapse of time since the transaction took place. If the market is not active and recent transactions of an identical asset on their own are not a good estimate of fair value, the fair value is estimated by using a valuation technique.

2 Income from donations and legacies

	Unrestricted funds		
	General £	Total 2021 £	Total 2020 £
Donations and legacies;			
Donations from individuals	57,233	57,233	58,541
Gift aid reclaimed	12,876	12,876	12,006
Grants, including capital grants;			
Government grants	3,180	3,180	-
Grants from other charities	12,279	12,279	53,087
	<u>85,568</u>	<u>85,568</u>	<u>123,634</u>

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

3 Income from other trading activities

	Unrestricted funds		
	General	Total	Total
	£	2021	2020
		£	£
Events income;			
Other events income	92	92	300
	<u>92</u>	<u>92</u>	<u>300</u>
	<u>92</u>	<u>92</u>	<u>300</u>

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

4 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2021 £	Total 2020 £
		General £	Other £		
Conferences and training		-	18	18	-
Insurance		-	320	320	318
Repairs and renewals		-	3,529	3,529	7,792
Telephone and internet		-	1,625	1,625	1,860
Print, post and stationery		-	39	39	181
Church resources		1,584	-	1,584	3,772
Church activities and events		3,586	-	3,586	9,212
Hospitality and cleaning		-	4,419	4,419	4,687
Travel and subsistence		-	1,836	1,836	5,180
Depreciation, amortisation and other similar costs		-	-	-	875
Grant funding of activities		3,212	-	3,212	2,758
Staff costs		59,671	-	59,671	52,564
Allocated support costs		(4,475)	-	(4,475)	-
Governance costs		750	131	881	975
		<u>64,328</u>	<u>11,917</u>	<u>76,245</u>	<u>90,174</u>

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

5 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 2021 £	Total 2020 £
	General £	Other £		
Independent examiner fees				
Examination of the financial statements	750	-	750	750
Marketing and publicity	-	131	131	225
	750	131	881	975
	750	131	881	975

6 Net incoming/outgoing resources

Net incoming resources for the year include:

2021
£

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	55,771	48,664
Pension costs	3,900	3,900
	59,671	52,564
	59,671	52,564

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	750	750
	750	750

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Motor vehicles £	Total £
Cost			
At 1 July 2020	10,374	3,500	13,874
Disposals	-	(3,500)	(3,500)
At 30 June 2021	10,374	-	10,374
Depreciation			
At 1 July 2020	10,374	1,750	12,124
Eliminated on disposals	-	(1,750)	(1,750)
At 30 June 2021	10,374	-	10,374
Net book value			
At 30 June 2021	-	-	-
At 30 June 2020	-	1,750	1,750

12 Debtors

	2021 £	2020 £
Accrued income	3,266	5,749
Other debtors	-	507
	3,266	6,256

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

13 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	465	482
Other creditors	-	1
	465	483

14 Funds

	Balance at 1 July 2020 £	Incoming resources £	Resources expended £	Balance at 30 June 2021 £
Unrestricted funds				
General	(58,453)	(85,660)	64,328	(79,785)
Other	-	-	11,917	11,917
	(58,453)	(85,660)	76,245	(67,868)

	Balance at 1 July 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 30 June 2020 £
Unrestricted funds					
General	(24,692)	(123,634)	69,816	(300)	(78,810)
Other	-	-	20,358	-	20,358
	(24,692)	(123,634)	90,174	(300)	(58,452)
Restricted funds	-	(300)	-	300	-
Total funds	(24,692)	(123,934)	90,174	-	(58,452)

Southgate Family Church

Notes to the Financial Statements for the Year Ended 30 June 2021

15 Analysis of net assets between funds

	Unrestricted funds General £	Total funds £
Current assets	68,333	68,333
Current liabilities	(465)	(465)
Total net assets	<u>67,868</u>	<u>67,868</u>

16 Analysis of net funds

	At 1 July 2020 £	Cash flow £	At 30 June 2021 £
Cash at bank and in hand	50,929	14,138	65,067
Net debt	<u>50,929</u>	<u>14,138</u>	<u>65,067</u>

17 Related party transactions

There were no related party transactions in the year.