

KICC THE CITY OF REFUGE

England & Wales · Charity number 1149674

Details

Status	Registered
Legal form	Charitable company
Company number	08239175
Registered	2012-11-08
Register	View on the Charity Commission register

Contact

Address	Kingswood Road [Kicc] Manchester M14 6SB
Phone	01612485156
Email	kicc_manchester@kicc.org.uk
Website	kiccthecityofrefuge.org

Activities

Objects: THE CHURCH'S OBJECTS ARE, FOR THE BENEFIT OF THE PUBLIC:-3.1 THE ADVANCEMENT OF THE CHRISTIAN RELIGION; AND3.2 THE FURTHERANCE OF THE CHARITABLE WORK OF THE CHURCH BY THE ADVANCEMENT OF SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES SHALL FROM TIME TO TIME DECIDE.

Activities: Advancement of the Christian religion. The furtherance of the charitable work of the charity by the advancement of such other charitable purposes as the Trustees shall from time to time decide.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£47,463	£56,322	-	-
2024-02-29	£25,089	£46,965	-	-
2023-02-28	£44,256	£52,409	-	-
2022-02-28	£48,338	£46,469	-	-
2021-02-28	£52,154	£54,526	-	-

Trustees

Name	Role	Appointed
Dr Gotthard Albrecht Konrad Hermann Landau		2016-05-01
Olutomi Oyewole Osibanjo		2018-11-25
Trevlyn Agatha Shillingford		2025-06-17

KICC THE CITY OF REFUGE

England & Wales - Charity number 1149674

Accounts

KICC THE CITY OF REFUGE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2025

KICC THE CITY OF REFUGE
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 19

KICC THE CITY OF REFUGE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2025

Trustees	Gotthard Landau Olutomi Osibanjo Trevlyn Shillingford (appointed 17 June 2025)
Company registered number	8239175
Charity registered number	1149674
Registered office	2d Kingswood Road Fallowfield Manchester M14 6SB
Resident Pastor	Pastor Oladele Oluyemi
Independent Examiner	Dean Howard & Co Chartered Certified Accountants Unit F55 Expressway Studios 1 Dock Road London E16 1AH

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2025

The Trustees present their annual report together with the financial statements of the company for the 1 March 2024 to 28 February 2025. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

KICC The City of Refuge remains committed to building an international, charismatic and contemporary ministry focused on guiding believers to grow in the grace and knowledge of Jesus Christ. Our mission is to create a diverse and united church community through meaningful fellowship before and after services, strong Caring Heart Fellowship (CHF) networks and an environment where destinies are restored, callings are embraced and God's divine purpose is fulfilled in every member's life.

b. Activities undertaken to achieve objectives

The various activities and functional groups that underpin and advance our objectives include, among others, the following:

- Kingsway Bible Institute (Faith Clinic)
- Stewards Training
- Leadership Training
- Biblical Counselling Sessions
- Bible Study
- Prayer
- Worship
- Kings Kids Ministry
- Caring Heart Fellowship Online
- Evangelistic & Outreach Team
- Welfare Committee
- Noah's Ark (Homeless Outreach)
- Kingsway Young Adult Ministry (The Royals)
- TNT (Teenagers for a New Tomorrow)
- Technical, Media & Production Team

KICC THE CITY OF REFUGE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

Achievements and performance

a. Review of the year's activities

1. Weekly Services and Spiritual Growth

Throughout 2024–2025, the church held powerful and transformative Sunday Celebrations, Thursday Faith Clinic, and Friday CHF Meetings (Online).
The Inspirational Hour Radio Programme continued successfully on All FM 96.9 and SoundCloud, expanding its listener base.

2. Major Church Events

Existing Annual Events:

- Authentic Love – Valentine Event
- Worship Night
- Movie Night
- Family Fun Day & Anniversary Celebration
- Christmas Party
- 31st December Crossover Night

3. Departmental Highlights

TNT organised revival services, mentoring and leadership workshops.
Kings Kids held a Children's Christmas Concert and expanded discipleship teaching.
Evangelism Team increased street outreach.
Welfare Team expanded hospital visitations and financial assistance.
Media Team upgraded livestream setup and expanded presence on social media.

KICC THE CITY OF REFUGE
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

KICC The City of Refuge is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods (2026-2030)

Looking ahead, KICC The City of Refuge aims to achieve significant growth and impact through the following initiatives:

1. Expanding Media Ministry
2. Growing CHF Centres across Greater Manchester
3. Advanced Leadership Training
4. Developing a separate facility for TNT
5. Launching Saturday Supplementary School
6. Strengthening University Outreach
7. Increasing Evangelism & Outreach Programmes
8. Enhancing Member Welfare System
9. Hosting Workshops & Conferences
10. Strengthening In-Reach Practices
11. Developing Income-Generating Ventures
12. Opening New Chapels across the UK

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 15 December 2025 and signed on their behalf by:

Olutomi Osibanjo

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2025

Independent examiner's report to the Trustees of KICC The City of Refuge ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 28 February 2025.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated: 16 December 2025

Dean Dairo MSc FCCA

Dean Howard & Co

Chartered Certified Accountants

Unit F55

Expressway Studios

1 Dock Road

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2025

London
E16 1AH

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 28 FEBRUARY 2025**

	Note	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Income from:				
Donations and legacies	3	47,460	47,460	25,036
Investments	4	3	3	53
Total income		<u>47,463</u>	<u>47,463</u>	<u>25,089</u>
Expenditure on:				
Charitable activities	5	56,322	56,322	46,965
Total expenditure		<u>56,322</u>	<u>56,322</u>	<u>46,965</u>
Net movement in funds		<u>(8,859)</u>	<u>(8,859)</u>	<u>(21,876)</u>
Reconciliation of funds:				
Total funds brought forward		(38,798)	(38,798)	(16,922)
Net movement in funds		(8,859)	(8,859)	(21,876)
Total funds carried forward		<u>(47,657)</u>	<u>(47,657)</u>	<u>(38,798)</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 19 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET
AS AT 28 FEBRUARY 2025

	Note	28 February 2025 £	29 February 2024 £
Fixed assets			
Tangible assets	8	3,559	4,746
		<u>3,559</u>	<u>4,746</u>
Current assets			
Debtors	9	5,674	5,674
Cash at bank and in hand		3,618	5,703
		<u>9,292</u>	<u>11,377</u>
Creditors: amounts falling due within one year	10	(60,509)	(54,922)
Net current liabilities		<u>(51,217)</u>	<u>(43,545)</u>
Total assets less current liabilities		<u>(47,658)</u>	<u>(38,799)</u>
Net liabilities excluding pension asset		<u>(47,658)</u>	<u>(38,799)</u>
Total net assets		<u>(47,658)</u>	<u>(38,799)</u>
Charity funds			
Unrestricted funds	11	(47,658)	(38,799)
Total funds		<u>(47,658)</u>	<u>(38,799)</u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 15 December 2025 and signed on their behalf by:

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET (CONTINUED)
AS AT 28 FEBRUARY 2025

Olutomi Osibanjo

The notes on pages 11 to 19 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

1. General information

The company is limited by shares and incorporated in England. The address of the registered office is given in the company information page of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

KICC The City of Refuge 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.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

3. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	47,460	47,460	25,036
<i>Total 2024</i>	<u>25,036</u>	<u>25,036</u>	

4. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Investment income	3	3	53
<i>Total 2024</i>	<u>53</u>	<u>53</u>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2025 £	Total 2025 £	<i>Total 2024 £</i>
Charitable activities	56,322	56,322	46,965
<i>Total 2024</i>	<u>46,965</u>	<u>46,965</u>	

KICC THE CITY OF REFUGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

6. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Charitable activities	938	55,384	56,322	46,965
<i>Total 2024</i>	550	46,415	46,965	

KICC THE CITY OF REFUGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Central office due	4,973	4,973	2,205
Travel and subsistence	166	166	215
Phone	883	883	506
Computer expenses	225	225	550
Light and heating	1,506	1,506	1,329
Repairs and maintenance	1,835	1,835	548
Advertising and publicity	-	-	41
Events	2,404	2,404	1,416
Printing, postage and stationery	131	131	6
Rent	7,200	7,200	7,200
Church materials	175	175	236
Water rate	2,274	2,274	314
Insurance	246	246	-
Accountancy fees	1,448	1,448	1,392
Sundry expenses	9	9	98
Depreciation - church equipment	1,159	1,159	1,545
Depreciation - fixtures and fittings	28	28	37
Sunday school/Youth ministry	353	353	159
Welfare	1,200	1,200	187
Honorarium	1,775	1,775	1,008
Wages and salaries	26,471	26,471	26,471
Pension costs	794	794	794
Motor expenses	129	129	158
	55,384	55,384	46,415
	46,415	46,415	
<i>Total 2024</i>	<i>46,415</i>	<i>46,415</i>	

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

7. Trustees' remuneration and expenses (continued)

During the year ended 28 February 2025, no Trustee expenses have been incurred (2024 - £NIL).

8. Tangible fixed assets

	Fixtures and fittings £	Church equipment £	Total £
Cost or valuation			
At 1 March 2024	1,501	17,823	19,324
At 28 February 2025	<u>1,501</u>	<u>17,823</u>	<u>19,324</u>
Depreciation			
At 1 March 2024	1,389	13,188	14,577
Charge for the year	28	1,159	1,187
At 28 February 2025	<u>1,417</u>	<u>14,347</u>	<u>15,764</u>
Net book value			
At 28 February 2025	<u>84</u>	<u>3,476</u>	<u>3,560</u>
At 29 February 2024	<u>111</u>	<u>4,635</u>	<u>4,746</u>

9. Debtors

	28 February 2025 £	29 February 2024 £
Due after more than one year		
Other debtors	4,874	4,874
	<u>4,874</u>	<u>4,874</u>
Due within one year		
Other debtors	800	800
	<u>5,674</u>	<u>5,674</u>

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

10. Creditors: Amounts falling due within one year

	28 February	<i>29 February</i>
	2025	<i>2024</i>
	£	<i>£</i>
Other taxation and social security	1,185	<i>2,371</i>
Pension fund loan payable	168	<i>940</i>
Other creditors	58,198	<i>49,651</i>
Accruals and deferred income	958	<i>1,960</i>
	<hr/> 60,509 <hr/>	<hr/> <i>54,922</i> <hr/>

KICC THE CITY OF REFUGE
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025**

11. Statement of funds

Statement of funds - current year

	Balance at 1 March 2024 £	Income £	Expenditure £	Balance at 28 February 2025 £
Unrestricted funds				
General Funds - all funds	<u>(38,799)</u>	<u>47,463</u>	<u>(56,322)</u>	<u>(47,658)</u>

Statement of funds - prior year

	<i>Balance at 1 March 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 29 February 2024 £</i>
Unrestricted funds				
General Funds - all funds	<u>(16,923)</u>	<u>25,089</u>	<u>(46,965)</u>	<u>(38,799)</u>

12. Summary of funds

Summary of funds - current year

	Balance at 1 March 2024 £	Income £	Expenditure £	Balance at 28 February 2025 £
General funds	<u>(38,799)</u>	<u>47,463</u>	<u>(56,322)</u>	<u>(47,658)</u>

Summary of funds - prior year

	<i>Balance at 1 March 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 29 February 2024 £</i>
General funds	<u>(16,923)</u>	<u>25,089</u>	<u>(46,965)</u>	<u>(38,799)</u>

KICC THE CITY OF REFUGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2025

13. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £794 (2024 - £794). Contributions totalling £168 (2024 - £168) were payable to the fund at the balance sheet date and are included in creditors.

14. Related party transactions

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 28 February 2025.

KICC THE CITY OF REFUGE

England & Wales - Charity number 1149674

Accounts

KICC THE CITY OF REFUGE
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UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 29 FEBRUARY 2024

KICC THE CITY OF REFUGE
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 19

KICC THE CITY OF REFUGE
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 29 FEBRUARY 2024

Trustees	Gotthard Landau Olutomi Osibanjo
Company registered number	8239175
Charity registered number	1149674
Registered office	2d Kingswood Road Fallowfield Manchester M14 6SB
Resident Pastor	Pastor Oladele Oluymi
Independent Examiner	Dean Howard & Co Chartered Certified Accountants Unit F55 Expressway Studios 1 Dock Road London E16 1AH

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TRUSTEES' REPORT
FOR THE YEAR ENDED 29 FEBRUARY 2024

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Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

KICC The City of Refuge is committed to building an international, charismatic, and contemporary ministry, dedicated to guiding believers in growing in the grace and knowledge of Jesus Christ. Our vision is to create a diverse and united international church community through meaningful fellowships before and after services and through our Caring Heart Fellowship (CHF) Groups. We aim to help members uncover their destinies, fulfil their calling, and align with God's divine plan for their lives.

b. Activities undertaken to achieve objectives

The various activities and functional groups that underpin and advance our objectives include, among others, the following:

Kingsway Bible Institute (Faith Clinic)
Stewards Training
Leadership Training
Counselling Sessions
Bible Study
Prayer
Worship
Kings Kids Ministry
Caring Heart Fellowship Centres
Evangelistic & Outreach Team
Welfare Committee
Support Group that cares for the Homeless (Noah's Ark)
Kingsway Young Adult Ministry (The Royals)
TNT (Teenagers for a New Tomorrow)
Technical & Media Team

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

Achievements and performance

a. Review of the year's activities

In 2023/2024, KICC The City of Refuge held impactful Sunday and Thursday services, complemented by the Caring Heart Fellowship (CHF) every Friday online. The church's Inspirational Hour radio programme, hosted by the Resident Pastor, continued airing successfully on All FM 96.9 and SoundCloud every Tuesday. A variety of events enriched the church calendar, including:

- Authentic Love – Valentine Event
- Movie Night
- Evening of Praise
- Family Fun Day & Anniversary Event
- Christmas Party
- 31st December Crossover Night

The TNT Department also organised impactful events.

Additionally, the church played a vital role in supporting members' welfare and engaging in community outreach. Post-COVID, KICC the City of Refuge has expanded its media presence, streaming live services across all major social platforms, and adopted a hybrid model with both physical and virtual weekly services.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

KICC The City of Refuge is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods (2023-2030)

Looking ahead, KICC The City of Refuge aims to achieve significant growth and impact through the following initiatives:

1. Expanding Media Presence: Strengthening engagement across all social media platforms.
2. Growing CHF Centres: Establishing more CHF Centres in and around Manchester.
3. Leadership Development: Providing comprehensive training for leaders to enhance departmental and group management.
4. Youth & Children's Ministries: Enhancing programming and potentially housing the TNT Ministry in a separate facility.
5. Saturday Supplementary School: Launching a school focused on core academic subjects, employing dedicated teaching staff.
6. University Engagement: Strengthening 'Royals' programmes to connect with university students.
7. Evangelism and Outreach: Increasing the number of evangelistic and outreach meetings.
8. Member Welfare: Reinforcing existing welfare practices and policies for greater impact.
9. Workshops & Conferences: Hosting events tailored for young adults, men, and women to inspire growth.
10. In-Reach Practices: Developing stronger practices to effectively meet the needs of members.
11. Business Ventures: Exploring income-generating ventures to support church activities.
12. Opening New Chapels: Expanding the ministry by establishing additional chapels to foster growth

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 26 November 2024 and signed on their behalf by:

Olutomi Osibanjo

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 29 FEBRUARY 2024

Independent examiner's report to the Trustees of KICC The City of Refuge ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 29 February 2024.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated: 26 November 2024

Dean Dairo MSc FCCA

Dean Howard & Co

Chartered Certified Accountants

Unit F55

Expressway Studios

1 Dock Road

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 29 FEBRUARY 2024

London
E16 1AH

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 29 FEBRUARY 2024**

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:				
Donations and legacies	3	25,036	25,036	44,256
Investments	4	53	53	-
Total income		25,089	25,089	44,256
Expenditure on:				
Charitable activities	5	46,965	46,965	52,409
Total expenditure		46,965	46,965	52,409
Net movement in funds		(21,876)	(21,876)	(8,153)
Reconciliation of funds:				
Total funds brought forward		(16,922)	(16,922)	(8,769)
Net movement in funds		(21,876)	(21,876)	(8,153)
Total funds carried forward		(38,798)	(38,798)	(16,922)

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 19 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET
AS AT 29 FEBRUARY 2024

	Note	29 February 2024 £	28 February 2023 £
Fixed assets			
Tangible assets	9	4,746	6,329
		<u>4,746</u>	<u>6,329</u>
Current assets			
Debtors	10	5,674	840
Cash at bank and in hand		5,703	13,140
		<u>11,377</u>	<u>13,980</u>
Creditors: amounts falling due within one year	11	(54,921)	(37,231)
Net current liabilities		<u>(43,544)</u>	<u>(23,251)</u>
Total assets less current liabilities		<u>(38,798)</u>	<u>(16,922)</u>
Net liabilities excluding pension asset		<u>(38,798)</u>	<u>(16,922)</u>
Total net assets		<u><u>(38,798)</u></u>	<u><u>(16,922)</u></u>
Charity funds			
Unrestricted funds	12	(38,798)	(16,922)
Total funds		<u><u>(38,798)</u></u>	<u><u>(16,922)</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 26 November 2024 and signed on their behalf by:

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET (CONTINUED)
AS AT 29 FEBRUARY 2024

Olutomi Osibanjo

The notes on pages 11 to 19 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

1. General information

The company is limited by shares and incorporated in England. The address of the registered office is given in the company information page of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

KICC The City of Refuge 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.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

2. Accounting policies (continued)

2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance

2.5 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.8 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

Unrestricted funds	Total funds	<i>Total funds</i>
2024	2024	<i>2023</i>
£	£	£

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

3. Income from donations and legacies (continued)

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	25,036	25,036	44,256
<i>Total 2023</i>	44,256	44,256	

4. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Investment income	53	53	-

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities	46,965	46,965	52,409
<i>Total 2023</i>	52,409	52,409	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

6. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Charitable activities	550	46,415	46,965	52,409
<i>Total 2023</i>	-	52,409	52,409	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Central office due	2,205	2,205	4,391
Travel and subsistence	215	215	827
Phone	506	506	785
Computer expenses	550	550	505
Light and heating	1,329	1,329	1,430
Repairs and maintenance	548	548	1,206
Advertising and publicity	41	41	100
Events	1,416	1,416	1,376
Printing, postage and stationery	6	6	24
Rent	7,200	7,200	11,850
Church materials	236	236	299
Water rate	314	314	1,968
Insurance	-	-	730
Profit/loss on sale of tangible assets	-	-	(5,948)
Accountancy fees	1,392	1,392	1,237
HP Interest	-	-	61
Sundry expenses	98	98	52
Depreciation - church equipment	1,545	1,545	2,060
Depreciation - fixtures and fittings	37	37	49
Sunday school/Youth ministry	159	159	37
Welfare	187	187	800
Honorarium	1,008	1,008	300
Wages and salaries	26,471	26,471	26,471
Pension costs	794	794	794
Motor expenses	158	158	1,005
	46,415	46,415	52,409
	52,409	52,409	
<i>Total 2023</i>			

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,237 (2023 - £1,125).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 29 February 2024, no Trustee expenses have been incurred (2023 - £NIL).

9. Tangible fixed assets

	Fixtures and fittings £	Church equipment £	Total £
Cost or valuation			
At 1 March 2023	1,501	17,823	19,324
At 29 February 2024	<u>1,501</u>	<u>17,823</u>	<u>19,324</u>
Depreciation			
At 1 March 2023	1,353	11,642	12,995
Charge for the year	37	1,545	1,582
At 29 February 2024	<u>1,390</u>	<u>13,187</u>	<u>14,577</u>
Net book value			
At 29 February 2024	<u>111</u>	<u>4,636</u>	<u>4,747</u>
At 28 February 2023	<u>148</u>	<u>6,181</u>	<u>6,329</u>

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

10. Debtors

	29 February 2024	<i>28 February 2023</i>
	£	£
Due after more than one year		
Other debtors	4,874	-
	<hr/>	<hr/>
	4,874	-
Due within one year		
Other debtors	800	840
	<hr/>	<hr/>
	5,674	840
	<hr/> <hr/>	<hr/> <hr/>

11. Creditors: Amounts falling due within one year

	29 February 2024	<i>28 February 2023</i>
	£	£
Other taxation and social security	2,371	1,482
Pension fund loan payable	940	168
Other creditors	49,650	34,581
Accruals and deferred income	1,960	1,000
	<hr/>	<hr/>
	54,921	37,231
	<hr/> <hr/>	<hr/> <hr/>

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

12. Statement of funds

Statement of funds - current year

	Balance at 1 March 2023	Income	Expenditure	Balance at 29 February 2024
	£	£	£	£
Unrestricted funds				
General Funds - all funds	<u>(16,922)</u>	<u>25,089</u>	<u>(46,965)</u>	<u>(38,798)</u>

Statement of funds - prior year

	<i>Balance at 1 March 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 28 February 2023</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	<u>(8,769)</u>	<u>44,256</u>	<u>(52,409)</u>	<u>(16,922)</u>

13. Summary of funds

Summary of funds - current year

	Balance at 1 March 2023	Income	Expenditure	Balance at 29 February 2024
	£	£	£	£
General funds	<u>(16,922)</u>	<u>25,089</u>	<u>(46,965)</u>	<u>(38,798)</u>

Summary of funds - prior year

	<i>Balance at 1 March 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 28 February 2023</i>
	£	£	£	£
General funds	<u>(8,769)</u>	<u>44,256</u>	<u>(52,409)</u>	<u>(16,922)</u>

14. Pension commitments

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2024

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £794 (2023 - £794). Contributions totalling £168 (2023 - £168) were payable to the fund at the balance sheet date and are included in creditors.

15. Related party transactions

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 29 February 2024.

KICC THE CITY OF REFUGE

England & Wales - Charity number 1149674

Accounts

KICC THE CITY OF REFUGE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

KICC THE CITY OF REFUGE
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 19

KICC THE CITY OF REFUGE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2023

Trustees	Gotthard Landau Olutomi Osibanjo
Company registered number	8239175
Charity registered number	1149674
Registered office	2d Kingswood Road Fallowfield Manchester M14 6SB
Resident Pastor	Pastor Oladele Oluymi
Independent Examiner	Dean Howard & Co Chartered Certified Accountants Unit F55 Expressway Studios 1 Dock Road London E16 1AH

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2023

The Trustees present their annual report together with the financial statements of the company for the 1 March 2022 to 28 February 2023. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

KICC The City of Refuge's objective is to build an international, charismatic, contemporary and independent ministry which primarily seeks to help believers work towards growing up in the grace and knowledge of Jesus Christ.

Additionally, we work towards reflecting the vision of an international church by bringing all men and women of different nationalities to grow together through fellowships before and after each service and through our several Caring Heart Fellowship (CHF) Groups.

We aim to help our members find their destinies, fulfill their calling and to follow God's plan for their lives.

b. Activities undertaken to achieve objectives

The various activities and functional groups that underpin and advance our objectives include, among others, the following:

- Kingsway Bible Institute (Faith Clinic)
- Stewards Training
- Leadership Training
- Counselling Sessions
- Bible Study
- Prayer
- Worship
- Kings Kids Ministry
- Caring Heart Fellowship Centres
- Evangelistic & Outreach Team
- Welfare Committee
- Support Group that cares for the Homeless (Noah's Ark)
- Kingsway Young Adult Ministry (The Royals)
- TNT (Teenagers for a New Tomorrow)
- Technical & Media Team

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

Achievements and performance

a. Review of activities

Throughout the year, KICC The City of Refuge conducted several impactful Sunday & Thursday services, including the Caring Heart Fellowship (CHF) every Friday online. The Inspirational Hour radio programme, hosted by the Resident Pastor, has been successfully running on All FM 96.9 and SoundCloud every Tuesday. Additional events such as Authentic Love - Valentine's Bow Tie Event, Movie Night, Evening of Praise, Family Fun Day, Christmas Party and 31st December Crossover Night were held, and the TNT Department organised outings and celebrations. The church remained active in contributing to the welfare of its members and engaging in community outreach.

The church's media presence expanded post COVID-19 pandemic, with live services streamed on major social media platforms. The church now conducts both physical and virtual services each week.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

KICC The City of Refuge is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods (2022-2030)

Looking ahead, KICC The City of Refuge envisions substantial growth and advancement, guided by the following plans:

1. Strengthening and expanding our media presence on all social media platforms.
2. Establishing additional CHF Centres in and around Manchester.
3. Providing comprehensive training for leaders to efficiently manage departments and groups.
4. Enhancing Children's and Youth Ministries with impactful programmes, potentially housing TNT in a separate facility.
5. Establishing a Saturday Supplementary School focused on core subjects and hiring dedicated teaching staff.
6. Engaging university students through active 'Royals' programmes.
7. Conducting more Evangelistic and Outreach Meetings.
8. Prioritising members' welfare by reinforcing existing practices and policies.
9. Hosting workshops and conferences to impact young adults, men, and women in the church.
10. Establishing strong in-reach practices to address members' needs effectively.
11. Exploring business ventures to generate additional income for church activities.
12. Opening other chapels to further the objective of substantial growth.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 15 February 2024 and signed on their behalf by:

Olutomi Osibanjo

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2023

Independent examiner's report to the Trustees of KICC The City of Refuge ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 28 February 2023.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated: 15 February 2024

Dean Dairo MSc FCCA

Dean Howard & Co

Chartered Certified Accountants

Unit F55

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2023

Expressway Studios
1 Dock Road
London
E16 1AH

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	Note	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:				
Donations and legacies	3	44,256	44,256	48,338
Total income		<u>44,256</u>	<u>44,256</u>	<u>48,338</u>
Expenditure on:				
Charitable activities	4	52,409	52,409	46,469
Total expenditure		<u>52,409</u>	<u>52,409</u>	<u>46,469</u>
Net movement in funds		<u>(8,153)</u>	<u>(8,153)</u>	<u>1,869</u>
Reconciliation of funds:				
Total funds brought forward		(8,769)	(8,769)	(10,638)
Net movement in funds		(8,153)	(8,153)	1,869
Total funds carried forward		<u>(16,922)</u>	<u>(16,922)</u>	<u>(8,769)</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 19 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET
AS AT 28 FEBRUARY 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	8	6,329	9,929
		<u>6,329</u>	<u>9,929</u>
Current assets			
Debtors	9	840	735
Cash at bank and in hand		13,140	9,062
		<u>13,980</u>	<u>9,797</u>
Creditors: amounts falling due within one year	10	(37,231)	(28,495)
Net current liabilities		(23,251)	(18,698)
Total assets less current liabilities		(16,922)	(8,769)
Net liabilities excluding pension asset		(16,922)	(8,769)
Total net assets		(16,922)	(8,769)
Charity funds			
Unrestricted funds	11	(16,922)	(8,769)
Total funds		(16,922)	(8,769)

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 15 February 2024 and signed on their behalf by:

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET (CONTINUED)
AS AT 28 FEBRUARY 2023

Olutomi Osibanjo

The notes on pages 11 to 19 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

1. General information

The company is limited by shares and incorporated in England. The address of the registered office is given in the company information page of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

KICC The City of Refuge 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.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

2. Accounting policies (continued)

2.9 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Donations	44,256	44,256	35,323
Government grants	-	-	13,015
	<hr/> 44,256 <hr/>	<hr/> 44,256 <hr/>	<hr/> 48,338 <hr/>
<i>Total 2022</i>	<hr/> 48,338 <hr/>	<hr/> 48,338 <hr/>	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

4. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Total 2023 £	<i>Total 2022 £</i>
Charitable activities	52,409	52,409	46,469
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	46,469	46,469	
	<hr/>	<hr/>	

5. Analysis of expenditure by activities

	Support costs 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Charitable activities	52,409	52,409	46,469
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	46,469	46,469	
	<hr/>	<hr/>	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

5. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Central office due	4,391	4,391	4,388
Travel and subsistence	827	827	743
Phone	785	785	551
Computer expenses	505	505	619
Light and heating	1,430	1,430	1,697
Repairs and maintenance	1,206	1,206	527
Advertising and publicity	100	100	-
Events	1,376	1,376	-
Printing, postage and stationery	24	24	108
Rent	11,850	11,850	2,550
Church materials	299	299	119
Water rate	1,968	1,968	822
Insurance	730	730	847
Profit/loss on sale of tangible assets	(5,948)	(5,948)	-
Accountancy fees	1,237	1,237	1,227
HP Interest	61	61	181
Sundry expenses	52	52	38
Bank charges	-	-	108
Depreciation - motor vehicles	-	-	867
Depreciation - church equipment	2,060	2,060	2,378
Depreciation - fixtures and fittings	49	49	66
Hire of equipment	-	-	450
Sunday school/Youth ministry	37	37	237
Welfare	800	800	406
Honorarium	300	300	-
Wages and salaries	26,471	26,471	26,471
Pension costs	794	794	794
Motor expenses	1,005	1,005	275
	<u>52,409</u>	<u>52,409</u>	<u>46,469</u>
<i>Total 2022</i>	<u>46,469</u>	<u>46,469</u>	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023**

6. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,237 (2022 - £1,125).

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 28 February 2023, no Trustee expenses have been incurred (2022 - £NIL).

8. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Church equipment £	Total £
Cost or valuation				
At 1 March 2022	11,113	1,501	16,714	29,328
Additions	-	-	1,109	1,109
Disposals	(11,113)	-	-	(11,113)
At 28 February 2023	-	1,501	17,823	19,324
Depreciation				
At 1 March 2022	8,512	1,304	9,582	19,398
Charge for the year	-	49	2,060	2,109
On disposals	(8,512)	-	-	(8,512)
At 28 February 2023	-	1,353	11,642	12,995
Net book value				
At 28 February 2023	-	148	6,181	6,329
At 28 February 2022	2,600	197	7,132	9,929

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

9. Debtors

	2023	2022
	£	£
Due after more than one year		
Other debtors	-	60
	<hr/>	<hr/>
	-	60
Due within one year		
Other debtors	840	674
	<hr/>	<hr/>
	840	734
	<hr/> <hr/>	<hr/> <hr/>

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

10. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	1,482	1,625
Obligations under finance lease and hire purchase contracts	-	315
Pension fund loan payable	168	168
Other creditors	34,581	25,233
Accruals and deferred income	1,000	1,154
	37,231	28,495

11. Statement of funds

Statement of funds - current year

	Balance at 1 March 2022 £	Income £	Expenditure £	Balance at 28 February 2023 £
Unrestricted funds				
General Funds - all funds	(8,769)	44,256	(52,409)	(16,922)
	(8,769)	44,256	(52,409)	(16,922)

Statement of funds - prior year

	Balance at 1 March 2021 £	Income £	Expenditure £	Balance at 28 February 2022 £
Unrestricted funds				
General Funds - all funds	(10,638)	48,338	(46,469)	(8,769)
	(10,638)	48,338	(46,469)	(8,769)

12. Summary of funds

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2023

12. Summary of funds (continued)

Summary of funds - current year

	Balance at 1 March 2022 £	Income £	Expenditure £	Balance at 28 February 2023 £
General funds	(8,769)	44,256	(52,409)	(16,922)

Summary of funds - prior year

	<i>Balance at 1 March 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 28 February 2022 £</i>
General funds	(10,638)	48,338	(46,469)	(8,769)

13. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £794 (2022 - £794). Contributions totalling £168 (2022 - £168) were payable to the fund at the balance sheet date and are included in creditors.

14. Related party transactions

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 28 February 2023.

KICC THE CITY OF REFUGE

England & Wales - Charity number 1149674

Accounts

KICC THE CITY OF REFUGE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

KICC THE CITY OF REFUGE
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 19

KICC THE CITY OF REFUGE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2022

Trustees	Gotthard Landau Olutomi Osibanjo
Company registered number	8239175
Charity registered number	1149674
Registered office	2d Kingswood Road Fallowfield Manchester M14 6SB
Resident Pastor	Pastor Oladele Oluymi
Independent Examiner	Dean Howard & Co Chartered Certified Accountants Unit F55 Expressway Studios 1 Dock Road London E16 1AH

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2022

The Trustees present their annual report together with the financial statements of the company for the 1 March 2021 to 28 February 2022. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

KICC The City of Refuge's objective is to build an international, charismatic, contemporary and independent ministry which primarily seeks to help believers work towards growing up in the grace and knowledge of Jesus Christ.

Additionally, we work towards reflecting the vision of an international church by bringing all men and women of different nationalities to grow together through fellowships before and after each service and through our several Caring Heart Fellowship (CHF) Groups.

We aim to help our members find their destinies, fulfill their calling and to follow God's plan for their lives.

b. Activities undertaken to achieve objectives

The various activities and functional groups that underpin and advance our objectives include, among others, the following:

- Kingsway Bible Institute (Faith Clinic)
- Stewards Training
- Leadership Training
- Counselling Sessions
- Bible Study
- Prayer
- Worship
- Kings Kids Ministry
- Caring Heart Fellowship Centres
- Evangelistic & Outreach Team
- Welfare Committee
- Support Group that cares for the Homeless (Noah's Ark)
- Kingsway Young Adult Ministry (The Royals)
- TNT (Teenagers for a New Tomorrow)
- Technical & Media Team

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

Achievements and performance

a. Review of activities

KICC The City of Refuge has held several Spirit-filled and impactful services throughout the year. Regularly, there are three Services within the week including Caring Heart Fellowship (CHF) that holds every Friday online.

The radio programme dubbed, The Inspirational Hour holds every Tuesday on All FM 96.9 and SoundCloud and is hosted by the Resident Pastor and has been a great success over the years.

Other events including Evening of Praise and the Anniversary celebrations were held in the course of the year. The TNT Department had outings and other celebrations within the year.

Over the years, the church has been active in supporting the homeless, advancing the welfare of her members, evangelising to the community in and around Fallowfield and within Manchester and its environs. The Homeless Ministry also known as Noah's Ark has spearheaded this and touched many lives within our community.

The church's 15-seater bus assists with evangelism, the homeless ministry (Noah's Ark) as well as meets the travel needs of our members from time to time.

The children's ministry (Kings Kids) has grown rapidly in the last few years and this growth is set to increase as we see new attendees and visitors every Sunday. The same is true with our Teenage ministry (TNT) which continues to grow endlessly. The teachers of these ministries give their best and contribute positively to the nurture and wellbeing of our young children and teenagers.

From March 2020, with the outbreak of COVID-19, KICC The City of Refuge strengthened its media base by going virtual; streaming live services on major social media platforms (Facebook, YouTube, Twitter and Instagram) and encouraging participation and viewership online. After the national lockdown, the church now holds actual and virtual services in tandem every week.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

KICC The City of Refuge is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

KICC The City of Refuge has plans to improve on current activities and to realise its objectives by putting in place plans and activities which will see the church in a new dimension of growth and advancement to the Glory of God. Our plans for the new decade 2021-2030 include, but not limited, to the following:

1. Expanding and creating a very strong and effective media presence on all social media platform.
2. Establishing More CHF Centres in and around Manchester.
3. Re-training existing and new leaders Leaders to effectively run Departments and different Groups.
4. Growing our Children's and Youth Ministries and interspersing them with relevant and impactful programmes. Over time TNT will hold their Services in a separate building.
5. Creating Saturday Supplementary School that helps our students and young people with their homework, etc and hiring relevant teaching staff to advance this. The focus will be on the Core subjects of Maths, English, ICT and Science.
6. Reaching out to University Students nearby through active Royals programmes.
7. Embarking on more Evangelistic and Outreach Meetings.
8. Ensuring our members' welfare is at the forefront. We will reinforce the Church's welfare practices and policies.
9. Hold workshops and conferences that impact our young adults, men and women in the church.
10. Establish a strong in-reach practices to ensure our members needs are not overlooked.
11. Establish a business venture that can bring in additional income to help with our activities.
12. Open up other chapels to advance our objective of Growing Big.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 30 November 2022 and signed on their behalf by:

Gotthard Landau

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2022

Independent examiner's report to the Trustees of KICC The City of Refuge ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 28 February 2022.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated: 30 November 2022

Dean Dairo MSc FCCA

Dean Howard & Co

Chartered Certified Accountants
Unit F55

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2022

Expressway Studios
1 Dock Road
London
E16 1AH

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 28 FEBRUARY 2022**

	Note	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:				
Donations and legacies	3	48,338	48,338	52,153
Investments	4	-	-	1
Total income		48,338	48,338	52,154
Expenditure on:				
Charitable activities	5	46,469	46,469	54,526
Total expenditure		46,469	46,469	54,526
Net movement in funds		1,869	1,869	(2,372)
Reconciliation of funds:				
Total funds brought forward		(10,638)	(10,638)	(8,266)
Net movement in funds		1,869	1,869	(2,372)
Total funds carried forward		(8,769)	(8,769)	(10,638)

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 19 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET
AS AT 28 FEBRUARY 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	9,929	11,648
		<u>9,929</u>	<u>11,648</u>
Current assets			
Debtors	10	735	422
Cash at bank and in hand		9,062	8,116
		<u>9,797</u>	<u>8,538</u>
Creditors: amounts falling due within one year	11	(28,495)	(30,509)
Net current liabilities		(18,698)	(21,971)
Total assets less current liabilities		(8,769)	(10,323)
Creditors: amounts falling due after more than one year	12	-	(315)
Net liabilities excluding pension asset		(8,769)	(10,638)
Total net assets		(8,769)	(10,638)
Charity funds			
Unrestricted funds	13	(8,769)	(10,638)
Total funds		(8,769)	(10,638)

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 30 November 2022 and signed on their behalf by:

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET (CONTINUED)
AS AT 28 FEBRUARY 2022

Gotthard Landau

The notes on pages 11 to 19 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

1. General information

The company is limited by shares and incorporated in England. The address of the registered office is given in the company information page of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

KICC The City of Refuge 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.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

2. Accounting policies (continued)

2.9 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	35,323	35,323	32,865
Government grants	13,015	13,015	19,288
	<hr/>	<hr/>	<hr/>
	48,338	48,338	52,153
	<hr/>	<hr/>	<hr/>
<i>Total 2021</i>	<hr/>	<hr/>	<hr/>
	52,153	52,153	
	<hr/>	<hr/>	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

4. Investment income

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Investment income	-	-	1
<i>Total 2021</i>	<u>1</u>	<u>1</u>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Direct costs - Activities	46,469	46,469	54,526
<i>Total 2021</i>	<u>54,526</u>	<u>54,526</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Direct costs - Activities	28,633	17,836	46,469	54,526
<i>Total 2021</i>	<u>28,304</u>	<u>26,222</u>	<u>54,526</u>	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Hire of equipment	450	450	-
Sunday school and Youth ministry	237	237	452
Welfare	406	406	700
Wages and salary	26,471	26,471	26,030
Pension cost	794	794	794
Motor expenses	275	275	328
	<hr/> 28,633 <hr/>	<hr/> 28,633 <hr/>	<hr/> 28,304 <hr/>
<i>Total 2021</i>	<hr/> 28,304 <hr/>	<hr/> 28,304 <hr/>	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Central office due	4,388	4,388	6,033
Travel and subsistence	743	743	-
Phone	551	551	500
Computer expenses	619	619	624
Light and heating	1,697	1,697	2,542
Repairs and maintenance	527	527	219
Printing, postage and stationery	108	108	5
Rent	2,550	2,550	7,500
Church materials	119	119	135
Water rate	822	822	1,837
Insurance	847	847	888
Accountancy fees	1,227	1,227	1,392
Interest payable	-	-	2
HP Interest	181	181	181
Sundry expenses	38	38	262
Bank charges	108	108	219
Depreciation - motor vehicles	867	867	1,156
Depreciation - church equipment	2,378	2,378	2,639
Depreciation - fixtures and fittings	66	66	88
	<u>17,836</u>	<u>17,836</u>	<u>26,222</u>
<i>Total 2021</i>	<u>26,222</u>	<u>26,222</u>	

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,125 (2021 - £1,320).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 28 February 2022, no Trustee expenses have been incurred (2021 - £NIL).

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022**

9. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Church equipment £	Total £
Cost or valuation				
At 1 March 2021	11,113	1,500	15,122	27,735
Additions	-	-	1,592	1,592
At 28 February 2022	<u>11,113</u>	<u>1,500</u>	<u>16,714</u>	<u>29,327</u>
Depreciation				
At 1 March 2021	7,645	1,238	7,204	16,087
Charge for the year	867	66	2,378	3,311
At 28 February 2022	<u>8,512</u>	<u>1,304</u>	<u>9,582</u>	<u>19,398</u>
Net book value				
At 28 February 2022	<u><u>2,601</u></u>	<u><u>196</u></u>	<u><u>7,132</u></u>	<u><u>9,929</u></u>
At 28 February 2021	<u><u>3,468</u></u>	<u><u>262</u></u>	<u><u>7,918</u></u>	<u><u>11,648</u></u>

10. Debtors

	2022 £	2021 £
Due after more than one year		
Other debtors	60	242
	<u>60</u>	<u>242</u>
Due within one year		
Other debtors	674	180
	<u>674</u>	<u>180</u>
	<u><u>734</u></u>	<u><u>422</u></u>

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

11. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	1,625	1,590
Obligations under finance lease and hire purchase contracts	315	944
Pension fund loan payable	168	168
Other creditors	25,233	25,527
Accruals and deferred income	1,154	2,280
	28,495	30,509

12. Creditors: Amounts falling due after more than one year

	2022 £	2021 £
Net obligations under finance lease and hire purchase contracts	-	315
	-	315

13. Statement of funds

Statement of funds - current year

	Balance at 1 March 2021 £	Income £	Expenditure £	Balance at 28 February 2022 £
Unrestricted funds				
General Funds - all funds	(10,638)	48,338	(46,469)	(8,769)
	(10,638)	48,338	(46,469)	(8,769)

Statement of funds - prior year

	Balance at 1 March 2020 £	Income £	Expenditure £	Balance at 28 February 2021 £
Unrestricted funds				
General Funds - all funds	(8,267)	52,154	(54,525)	(10,638)
	(8,267)	52,154	(54,525)	(10,638)

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2022

14. Summary of funds

Summary of funds - current year

	Balance at 1 March 2021 £	Income £	Expenditure £	Balance at 28 February 2022 £
General funds	<u>(10,638)</u>	<u>48,338</u>	<u>(46,469)</u>	<u>(8,769)</u>

Summary of funds - prior year

	<i>Balance at 1 March 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 28 February 2021 £</i>
General funds	<u>(8,267)</u>	<u>52,154</u>	<u>(54,525)</u>	<u>(10,638)</u>

15. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £794 (2021 - £794). Contributions totalling £168 (2021 - £168) were payable to the fund at the balance sheet date and are included in creditors.

16. Related party transactions

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 28 February 2022.

KICC THE CITY OF REFUGE

England & Wales - Charity number 1149674

Accounts

KICC THE CITY OF REFUGE
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 28 FEBRUARY 2021

KICC THE CITY OF REFUGE
(A company limited by guarantee)

CONTENTS

	Page
Reference and administrative details of the company, its Trustees and advisers	1
Trustees' report	2 - 5
Independent examiner's report	6 - 7
Statement of financial activities	8
Balance sheet	9 - 10
Notes to the financial statements	11 - 22

KICC THE CITY OF REFUGE
(A company limited by guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 28 FEBRUARY 2021

Trustees	Gotthard Landau Olutomi Osibanjo
Company registered number	8239175
Charity registered number	1149674
Registered office	2d Kingswood Road Fallowfield Manchester M14 6SB
Resident Pastor	Pastor Oladele Oluymi
Independent Examiner	Dean Howard & Co Chartered Certified Accountants Unit F55 Expressway Studios 1 Dock Road London E16 1AH

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2021

The Trustees present their annual report together with the financial statements of the company for the 1 March 2020 to 28 February 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

KICC The City of Refuge's objective is to build an international, charismatic, contemporary and independent ministry which primarily seeks to help believers work towards growing up in the grace and knowledge of Jesus Christ.

Additionally, we work towards reflecting the vision of an international church by bringing all men and women of different nationalities to grow together through fellowships before and after each service and through our several Caring Heart Fellowship (CHF) Groups.

We aim to help our members find their destinies, fulfill their calling and to follow God's plan for their lives.

b. Activities undertaken to achieve objectives

The various activities and functional groups that underpin and advance our objectives include, among others, the following:

- Kingsway Bible Institute (Faith Clinic)
- Stewards Training
- Leadership Training
- Counselling Sessions
- Bible Study
- Prayer
- Worship
- Kings Kids Ministry
- Caring Heart Fellowship Centres
- Evangelistic & Outreach Team
- Welfare Committee
- Support Group that cares for the Homeless (Noah's Ark)
- Kingsway Young Adult Ministry (The Royals)
- TNT (Teenagers for a New Tomorrow)
- Technical & Media Team

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

Achievements and performance

a. Review of activities

KICC The City of Refuge has held several Spirit-filled and impactful services throughout the year. Regularly, there are three Services within the week including Caring Heart Fellowship (CHF) that holds every Friday evening in member's homes.

The Church holds a half-night prayer session every last Friday of the month dubbed, 'Holy Ghost Power Night'. This Prayer Meeting has had tremendous impact on our members' spiritual growth and wellbeing over the years.

The church has been active in supporting the homeless, advancing the welfare of her members, evangelising to the community in and around Fallowfield and within Manchester and its environs. The Homeless Ministry also known as Noah's Ark has vastly increased in scope and function within the last year and many more lives have been touched within our community this year.

The church's 15-seater bus assists with Evangelism, the Homeless Ministry (Noah's Ark) as well as meeting the travel needs of our members from time to time.

The children's ministry (Kings Kids) has grown rapidly within the last year and this growth is set to increase the more as we see new attendees and visitors every Sunday. The same is true with our Teenage ministry (TNT) which continues to grow endlessly. The teachers of these ministries give their best and contribute positively to the nurture and wellbeing of our Teenagers.

In terms of key activities within the last year, there have been several. The church went through a major refurbishment and decoration of the entire building; this took nearly six months to complete. The internal décor of the building received a major facelift and the ambience of the main sanctuary is now more welcoming than before

In November 2019, TNT held a major, annual Youth Programme that was hugely successful. We had youth from some churches in Nottingham, Stoke-on-Trent and Manchester in attendance. There were also Keynote speakers from the University of Salford and Nottingham University who engaged the youth on variety of topics. The whole day event was very impactful and inspirational.

From April 2019 to August 2019 the church went through a major refurbishment. Painting and decoration was carried out and the internal decor of the building has changed significantly.

The church also invested in innovative LED video wall screens made up of 30 ultra-high resolution screens installed to the stage walls of the altar area of the sanctuary. The displays look good in ambient lighting, have vibrant colours and great viewing angles, making them ideal for church programmes and sermons. These video walls enable the sharing of customised PowerPoint presentations, videos, images, and text (such as worship lyrics or scripture) and live feeds. The video wall can be used as Evangelistic tool to witness to the community through Christian films and other Christian programmes.

A digital signage was also installed at the end of the corridor from the main entrance. This displays the church's information as well as key dates of events, announcements, among others.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

Structure, governance and management

a. Constitution

KICC The City of Refuge is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

c. Financial risk management

The Trustees have assessed the major risks to which the company is exposed, in particular those related to the operations and finances of the company, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

KICC The City of Refuge has plans to improve on current activities and to realise its objectives by putting in place plans and activities which will see the church in a new dimension of growth and advancement to the Glory of God. Our plans for the new decade 2021-2030 include, but not limited, to the following:

1. Effective running of the Men's and Women's Departments.
2. Establishing More CHF Centres in and around Manchester.
3. Re-training existing and new leaders Leaders to effectively run Departments and different Groups.
4. Growing our Children's and Youth Ministries and interspersing them with relevant and impactful programmes. Over time TNT will hold their Services in a separate building.
5. Creating Saturday Supplementary School that helps our students and young people with their homework, etc. and hiring relevant teaching staff to advance this. The focus will be on the Core subjects of Maths, English, ICT and Science.
6. Reaching out to University Students nearby through active Royals programmes.
7. Embarking on more Evangelistic and Outreach Meetings.
8. Ensuring our members' welfare is at the forefront. We will reinforce the Church's welfare practices and policies.
9. Hold workshops and conferences that impact our young adults, men and women in the church.
10. Establish a strong in-reach practices to ensure our members needs are not overlooked.
11. Establish a business venture that can bring in additional income to help with our activities.
12. Open up other chapels to advance our objective of Growing Big.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

Members' liability

The Members of the company guarantee to contribute an amount not exceeding £1 to the assets of the company in the event of winding up.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, 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 of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 29 November 2021 and signed on their behalf by:

Gotthard Landau

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 28 FEBRUARY 2021

Independent examiner's report to the Trustees of KICC The City of Refuge ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 28 February 2021.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:

Dated: 29 November 2021

Dean Dairo MSc FCCA

Dean Howard & Co
Chartered Certified Accountants
Unit F55

KICC THE CITY OF REFUGE
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 28 FEBRUARY 2021

Expressway Studios
1 Dock Road
London
E16 1AH

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 28 FEBRUARY 2021**

	Note	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:				
Donations and legacies	3	52,153	52,153	59,244
Investments	4	1	1	11
		<u>52,154</u>	<u>52,154</u>	<u>59,255</u>
Total income				
Expenditure on:				
Charitable activities	5	54,526	54,526	59,328
		<u>54,526</u>	<u>54,526</u>	<u>59,328</u>
Total expenditure				
		(2,372)	(2,372)	(73)
Net movement in funds				
Reconciliation of funds:				
Total funds brought forward		(8,266)	(8,266)	(8,193)
Net movement in funds		(2,372)	(2,372)	(73)
		<u>(10,638)</u>	<u>(10,638)</u>	<u>(8,266)</u>
Total funds carried forward				

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 22 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET
AS AT 28 FEBRUARY 2021

	Note	28 February 2021 £	29 February 2020 £
Fixed assets			
Tangible assets	9	11,648	14,931
		<u>11,648</u>	<u>14,931</u>
Current assets			
Debtors	10	422	1,311
Cash at bank and in hand		8,116	1,171
		<u>8,538</u>	<u>2,482</u>
Creditors: amounts falling due within one year	11	(30,508)	(24,420)
Net current liabilities		<u>(21,970)</u>	<u>(21,938)</u>
Total assets less current liabilities		<u>(10,322)</u>	<u>(7,007)</u>
Creditors: amounts falling due after more than one year	12	(315)	(1,259)
Net liabilities excluding pension asset		<u>(10,637)</u>	<u>(8,266)</u>
Total net assets		<u><u>(10,637)</u></u>	<u><u>(8,266)</u></u>
Charity funds			
Unrestricted funds	13	(10,637)	(8,266)
Total funds		<u><u>(10,637)</u></u>	<u><u>(8,266)</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 29 November 2021 and signed on their behalf by:

KICC THE CITY OF REFUGE
(A company limited by guarantee)
REGISTERED NUMBER: 8239175

BALANCE SHEET (CONTINUED)
AS AT 28 FEBRUARY 2021

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The notes on pages 11 to 22 form part of these financial statements.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

1. General information

The company is limited by shares and incorporated in England. The address of the registered office is given in the company information page of these financial statements.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

KICC The City of Refuge 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.

2.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

2. Accounting policies (continued)

2.5 Tangible fixed assets and depreciation

Tangible fixed assets costing £NIL or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, on a reducing balance basis.

Depreciation is provided on the following bases:

Motor vehicles	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Office equipment	- 25% on reducing balance

2.6 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.7 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

2. Accounting policies (continued)

2.9 Finance leases and hire purchase

Assets obtained under hire purchase contracts and finance leases are capitalised as tangible fixed assets. Assets acquired by finance lease are depreciated over the shorter of the lease term and their useful lives. Assets acquired by hire purchase are depreciated over their useful lives. Finance leases are those where substantially all of the benefits and risks of ownership are assumed by the company. Obligations under such agreements are included in creditors, net of the finance charge allocated to future periods. The finance element of the rental payment is charged to the Statement of financial activities so as to produce a constant periodic rate of charge on the net obligation outstanding in each period.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Donations	32,865	32,865	59,244
Government grants	19,288	19,288	-
	<hr/> 52,153 <hr/>	<hr/> 52,153 <hr/>	<hr/> 59,244 <hr/>
<i>Total 2020</i>	<hr/> 59,244 <hr/>	<hr/> 59,244 <hr/>	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

4. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Investment income	1	1	11
<i>Total 2020</i>	<u>11</u>	<u>11</u>	

5. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Direct costs - Activities	54,526	54,526	59,328
<i>Total 2020</i>	<u>59,328</u>	<u>59,328</u>	

6. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Direct costs - Activities	28,304	26,222	54,526	59,328
<i>Total 2020</i>	<u>31,796</u>	<u>27,532</u>	<u>59,328</u>	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

6. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Sunday school and Youth ministry	452	452	1,283
Welfare	700	700	-
Events	-	-	1,723
Wages and salary	26,030	26,030	26,471
Pension cost	794	794	772
Motor expenses	328	328	1,547
	<hr/> 28,304 <hr/>	<hr/> 28,304 <hr/>	<hr/> 31,796 <hr/>
<i>Total 2020</i>	<hr/> 31,796 <hr/>	<hr/> 31,796 <hr/>	

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

6. Analysis of expenditure by activities (continued)

Analysis of support costs

	Activities 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Central office due	6,033	6,033	3,960
Travel and subsistence	-	-	261
Phone	500	500	641
Computer expenses	624	624	155
Light and heating	2,542	2,542	1,961
Repairs and maintenance	219	219	2,868
Advertising and publicity	-	-	200
Printing, postage and stationery	5	5	129
Rent	7,500	7,500	7,500
Church materials	135	135	765
Water rate	1,837	1,837	859
Insurance	888	888	930
Accountancy fees	1,392	1,392	1,680
Interest payable	2	2	5
HP Interest	181	181	181
Sundry expenses	262	262	124
Bank charges	219	219	335
Depreciation - motor vehicles	1,156	1,156	1,542
Depreciation - church equipment	2,639	2,639	3,319
Depreciation - fixtures and fittings	88	88	117
	<u>26,222</u>	<u>26,222</u>	<u>27,532</u>
<i>Total 2020</i>	<u>27,532</u>	<u>27,532</u>	

7. Independent examiner's remuneration

The independent examiner's remuneration amounts to an independent examiner fee of £1,320 (2020 - £1,320).

8. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021**

8. Trustees' remuneration and expenses (continued)

During the year ended 28 February 2021, no Trustee expenses have been incurred (2020 - £NIL).

9. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Church equipment £	Total £
Cost or valuation				
At 1 March 2020	11,113	1,500	14,522	27,135
Additions	-	-	600	600
At 28 February 2021	<u>11,113</u>	<u>1,500</u>	<u>15,122</u>	<u>27,735</u>
Depreciation				
At 1 March 2020	6,489	1,150	4,565	12,204
Charge for the year	1,156	88	2,639	3,883
At 28 February 2021	<u>7,645</u>	<u>1,238</u>	<u>7,204</u>	<u>16,087</u>
Net book value				
At 28 February 2021	<u><u>3,468</u></u>	<u><u>262</u></u>	<u><u>7,918</u></u>	<u><u>11,648</u></u>
At 29 February 2020	<u><u>4,624</u></u>	<u><u>350</u></u>	<u><u>9,957</u></u>	<u><u>14,931</u></u>

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

10. Debtors

	28 February 2021	<i>29 February 2020</i>
	£	£
Due after more than one year		
Other debtors	242	423
	<hr/> 242	<hr/> 423
Due within one year		
Other debtors	180	888
	<hr/> 422	<hr/> 1,311
	<hr/> <hr/> 422	<hr/> <hr/> 1,311

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

11. Creditors: Amounts falling due within one year

	28 February 2021	<i>29 February 2020</i>
	£	£
Other taxation and social security	1,591	1,719
Obligations under finance lease and hire purchase contracts	944	944
Pension fund loan payable	168	154
Other creditors	25,526	20,283
Accruals and deferred income	2,279	1,320
	<hr/> 30,508 <hr/>	<hr/> 24,420 <hr/>

12. Creditors: Amounts falling due after more than one year

	28 February 2021	<i>29 February 2020</i>
	£	£
Net obligations under finance lease and hire purchase contracts	315	1,259
	<hr/> 315 <hr/>	<hr/> 1,259 <hr/>

KICC THE CITY OF REFUGE
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

13. Statement of funds

Statement of funds - current year

	Balance at 1 March 2020	Income	Expenditure	Balance at 28 February 2021
	£	£	£	£
Unrestricted funds				
General Funds - all funds	(8,266)	52,154	(54,525)	(10,637)

Statement of funds - prior year

	<i>Balance at 1 March 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 29 February 2020</i>
	£	£	£	£
Unrestricted funds				
General Funds - all funds	(8,193)	59,255	(59,328)	(8,266)

14. Summary of funds

Summary of funds - current year

	Balance at 1 March 2020	Income	Expenditure	Balance at 28 February 2021
	£	£	£	£
General funds	(8,266)	52,154	(54,525)	(10,637)

Summary of funds - prior year

	<i>Balance at 1 March 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 29 February 2020</i>
	£	£	£	£
General funds	(8,193)	59,255	(59,328)	(8,266)

KICC THE CITY OF REFUGE
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021**

15. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 28 February 2021 £	Total funds 28 February 2021 £
Tangible fixed assets	11,648	11,648
Debtors due after more than one year	242	242
Current assets	8,296	8,296
Creditors due within one year	(30,508)	(30,508)
Creditors due in more than one year	(315)	(315)
Total	<u>(10,637)</u>	<u>(10,637)</u>

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 29 February 2020 £</i>	<i>Total funds 29 February 2020 £</i>
Tangible fixed assets	14,931	14,931
Debtors due after more than one year	423	423
Current assets	2,059	2,059
Creditors due within one year	(24,420)	(24,420)
Creditors due in more than one year	(1,259)	(1,259)
Total	<u>(8,266)</u>	<u>(8,266)</u>

16. Pension commitments

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £794 (2020 - £772). Contributions totalling £168 (2020 - £154) were payable to the fund at the balance sheet date and are included in creditors.

KICC THE CITY OF REFUGE
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2021

17. Related party transactions

The company has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the company at 28 February 2021.