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

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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

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**CONTENTS**

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

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

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

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

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**KICC THE CITY OF REFUGE**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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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

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

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**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.

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**KICC THE CITY OF REFUGE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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**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.

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**KICC THE CITY OF REFUGE**  
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**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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**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**

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

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

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**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



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

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Expressway Studios  
1 Dock Road  
London  
E16 1AH

**KICC THE CITY OF REFUGE**  
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**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 £
<b>Income from:</b>				
Donations and legacies	3	48,338	48,338	52,153
Investments	4	-	-	1
<b>Total income</b>		<b>48,338</b>	<b>48,338</b>	<b>52,154</b>
<b>Expenditure on:</b>				
Charitable activities	5	46,469	46,469	54,526
<b>Total expenditure</b>		<b>46,469</b>	<b>46,469</b>	<b>54,526</b>
<b>Net movement in funds</b>		<b>1,869</b>	<b>1,869</b>	<b>(2,372)</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		(10,638)	(10,638)	(8,266)
Net movement in funds		1,869	1,869	(2,372)
<b>Total funds carried forward</b>		<b>(8,769)</b>	<b>(8,769)</b>	<b>(10,638)</b>

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**  
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**REGISTERED NUMBER: 8239175**

**BALANCE SHEET**  
**AS AT 28 FEBRUARY 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	9	9,929	11,648
		<u>9,929</u>	<u>11,648</u>
<b>Current assets</b>			
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)
<b>Net current liabilities</b>		<u>(18,698)</u>	<u>(21,971)</u>
<b>Total assets less current liabilities</b>		<u>(8,769)</u>	<u>(10,323)</u>
Creditors: amounts falling due after more than one year	12	-	(315)
<b>Net liabilities excluding pension asset</b>		<u>(8,769)</u>	<u>(10,638)</u>
<b>Total net assets</b>		<u><u>(8,769)</u></u>	<u><u>(10,638)</u></u>
<b>Charity funds</b>			
Unrestricted funds	13	(8,769)	(10,638)
<b>Total funds</b>		<u><u>(8,769)</u></u>	<u><u>(10,638)</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 30 November 2022 and signed on their behalf by:

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

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**BALANCE SHEET (CONTINUED)**  
**AS AT 28 FEBRUARY 2022**

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**Gotthard Landau**

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

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**KICC THE CITY OF REFUGE**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

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**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.

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

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**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.

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

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**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**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Donations	35,323	<b>35,323</b>	32,865
Government grants	13,015	<b>13,015</b>	19,288
	<hr/> 48,338 <hr/>	<hr/> <b>48,338</b> <hr/>	<hr/> 52,153 <hr/>
<i>Total 2021</i>	<hr/> 52,153 <hr/>	<hr/> 52,153 <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 £	Total funds 2021 £
Investment income	-	-	1
	<u>          </u>	<u>          </u>	<u>          </u>
<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 £	Total funds 2021 £
Direct costs - Activities	46,469	<b>46,469</b>	54,526
	<u>          </u>	<u>          </u>	<u>          </u>
<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 £	Total funds 2021 £
Direct costs - Activities	28,633	17,836	<b>46,469</b>	54,526
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<i>Total 2021</i>	<u>          28,304          </u>	<u>          26,222          </u>	<u>          54,526          </u>	



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**KICC THE CITY OF REFUGE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

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**6. Analysis of expenditure by activities (continued)**

**Analysis of direct costs**

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

**KICC THE CITY OF REFUGE**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**6. Analysis of expenditure by activities (continued)**

**Analysis of support costs**

	<b>Activities 2022 £</b>	<b>Total funds 2022 £</b>	<i>Total funds 2021 £</i>
Central office due	4,388	<b>4,388</b>	6,033
Travel and subsistence	743	<b>743</b>	-
Phone	551	<b>551</b>	500
Computer expenses	619	<b>619</b>	624
Light and heating	1,697	<b>1,697</b>	2,542
Repairs and maintenance	527	<b>527</b>	219
Printing, postage and stationery	108	<b>108</b>	5
Rent	2,550	<b>2,550</b>	7,500
Church materials	119	<b>119</b>	135
Water rate	822	<b>822</b>	1,837
Insurance	847	<b>847</b>	888
Accountancy fees	1,227	<b>1,227</b>	1,392
Interest payable	-	-	2
HP Interest	181	<b>181</b>	181
Sundry expenses	38	<b>38</b>	262
Bank charges	108	<b>108</b>	219
Depreciation - motor vehicles	867	<b>867</b>	1,156
Depreciation - church equipment	2,378	<b>2,378</b>	2,639
Depreciation - fixtures and fittings	66	<b>66</b>	88
	<u>17,836</u>	<u><b>17,836</b></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**  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022**

**9. Tangible fixed assets**

	Motor vehicles £	Fixtures and fittings £	Church equipment £	Total £
<b>Cost or valuation</b>				
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>
<b>Depreciation</b>				
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>
<b>Net book value</b>				
At 28 February 2022	<u>2,601</u>	<u>196</u>	<u>7,132</u>	<u>9,929</u>
At 28 February 2021	<u>3,468</u>	<u>262</u>	<u>7,918</u>	<u>11,648</u>

**10. Debtors**

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

**KICC THE CITY OF REFUGE**  
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**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
	<u>28,495</u>	<u>30,509</u>

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

	2022 £	2021 £
Net obligations under finance lease and hire purchase contracts	-	315
	<u>-</u>	<u>315</u>

**13. Statement of funds**

**Statement of funds - current year**

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

**Statement of funds - prior year**

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

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

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

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**14. Summary of funds**

**Summary of funds - current year**

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

**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	<i>(8,267)</i>	<i>52,154</i>	<i>(54,525)</i>	<i>(10,638)</i>

**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.