KING'S CHURCH BIRMINGHAM

England & Wales · Charity number 1181329

Details

Status	Registered
Legal form	Charitable company
Company number	11541254
Registered	2018-12-21
Register	View on the Charity Commission register

Contact

Address	57 Church Road Northfield Birmingham B31 2LB
Phone	07877446672
Email	trustees@kingschurchbirmingham.org
Website	www.kingschurchbirmingham.org

Activities

Objects: 3.1 THE CHARITYÆS OBJECTS ARE, FOR THE PUBLIC BENEFIT:-3.1.1 TO ADVANCE THE CHRISTIAN FAITH IN BIRMINGHAM AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; AND3.1.2 THE RELIEF OF FINANCIAL HARDSHIP ANYWHERE IN THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: ADVANCEMENT OF THE CHRISTIAN FAITH, PROCLAIMING THE CHRISTIAN GOSPEL THROUGH WORD AND DEED IN BIRMINGHAM AND BEYOND THROUGH SUNDAY AND MIDWEEK GATHERINGS. RELIEVING OF FINANCIAL HARDSHIP.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Birmingham City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£380,850	£272,240	-	-
2024-08-31	£280,032	£241,749	-	-
2023-08-31	£302,327	£193,200	-	-
2022-08-31	£184,958	£166,816	-	-
2021-08-31	£164,724	£152,607	-	-

Trustees

Name	Role	Appointed
Zoe Beth Smith	Chair	2023-01-17
Alinaswe Mukwamba		2026-01-19
Harry James Powlesland		2025-09-15
Isaac John Le Breton		2024-07-02
Jeffrey Russell Jones		2024-07-02
Penelope Ellen McCarter		2024-11-25

KING'S CHURCH BIRMINGHAM

England & Wales - Charity number 1181329

Accounts

King's Church Birmingham

Report and Accounts
Year ended 31 August 2025

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

KING'S CHURCH BIRMINGHAM

COMPANY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2025

Trustees	Simon Elbourn (resigned 17 November 2025) Zoe Smith Isaac Le Breton Jeffrey Jones Penelope McCarter (appointed 25 November 2024) Harry Powlesland (appointed 15 September 2025)
Key Staff	Steve Morrison Jennifer Key Anna Towler
Governing Document	Memorandum and Articles of Association dated 29 August 2018
Company Registration Number	11541254
Charity Registration Number	1181329
Principal Address and Registered Office	57 Church Road Northfield Birmingham B31 2LB
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	The Co-operative Bank

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The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its Memorandum and Articles of Association. The objects of the charity, as set out in the governing document are:

· to advance the Christian faith in Birmingham and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit;

· the relief of financial hardship anywhere in the world as the Trustees may from time to time think fit.

Overview

King’s Church Birmingham has continued to grow, thrive and develop thanks to God and our faithful church members. This last year has been one of renewed vision and stepping out in faith to achieve our charitable objectives including initiating a church plant, starting a term-time Sunday evening meeting, investing in social justice and scoping the potential to buy a building in the future.

We remain incredibly grateful to the generous donations of our church members which – along with significant volunteering – makes all our activities possible. We averaged 128 regular givers to the church throughout the financial year, for which we are truly thankful.

165 different people served on a Sunday in the year, on 2197 different serving instances. The church would be unable to function without the dedication and sacrifice of its volunteers and the Trustees are incredibly grateful to everyone who gives their time and skills to serve the church community. Yet again, we see how volunteering in this way also helps people feel more connected with the church and enables our members to build deeper relationships with each other.

Approximately 207 people stayed connected to the church on ChurchSuite over the last financial year. On average 122 adults and 44 children attended our Sunday meetings throughout the year, and 37 adults joined the church this year. We were really pleased to welcome 188 people to our evening carols, and enjoyed a lively family carols the following Sunday.

The staff, leadership and trustee teams have all evolved over the year. The staff team: we are so grateful for this hardworking team. In 2024/25 we said farewell to two long-term staff members and appointed two new staff members; we said farewell to two interns and welcomed one new one, and benefitted from the skills and dedication of an increasing number of office volunteers. The Leadership Team (LT): a mixture of staff and volunteers, the LT have continued to faithfully serve the church throughout the year and initiated the process of expanding their team while one long-term member moved abroad. Trustee team: the team appointed a new Trustee and initiated recruitment for two others.

Advancing the Christian faith in Birmingham and around the world

Our desire is to spread the good news of Jesus however we can. So, alongside welcoming anyone to attend our weekly Sunday services, we engage in a number of different activities to make and grow disciples.

Making and growing disciples: The most significant, new activities to make and grow disciples this financial year were initiating plans to start an evening meeting in September 2025, and sending a team to plant a new church in Leicester, also in September 2025. We were really encouraged that 35 adults consistently attended the starter evening meetings in Summer 2025. The new church, Light Church Leicester, will operate under our charitable status for the time being. The Leicester team of eight adults and three children comprised one staff member, two Trustees and a former intern, necessitating some of the personnel changes listed above. Church members gave incredibly generously to a one-off offering in Summer 2025 for Light Church Leicester – giving £69,664 – ensuring the new church plant starts on a solid financial footing.

In the last financial year we supported 17 mid-week groups with 98 adults attending. These groups met across the city to deepen people's relationships with God and each other. Mid-week groups are a great source of support to those attending and help to combat loneliness in the church, especially the baby group and the daytime group which usually attracts older members of our church. These groups were mostly Bible study and prayer groups, but football and knitting groups also providing connection. We have made a concerted effort this year to diversify the types and times of groups available so more people can be connected in mid-week.

In the last financial year we supported 12 discipleship groups and 10 fellowship groups. These groups met mid-week across the city and online to deepen people's relationships with God and each other. Mid-week groups are a great source of support to those attending and help to combat loneliness in the church. We are continuing to try and increase the variety of options for these groups to make them accessible for as many people as possible.

We were delighted to baptise 5 people across the year. We also ran The Quiet Life course and held regular worship and prayer nights. We continue to partner prayerfully and financially with persecuted church charity, Open Doors UK, and shared details of their Arise Africa petition, to stand with the global body of Christ and deepen our faith through this connection.

Alleviating poverty

The ways in which we seek to alleviate poverty in Birmingham are through our hardship fund for church members, and by partnering prayerfully, financially and practically with charities Safe Families and Welcome Churches. To further our commitment to social justice we were also pleased to appoint a new staff member with social justice as part of their remit. **Hardship fund:** Our Hardship Fund is available for anyone in the church to apply to if they are in need, and we continue to be a referral organisation for the Cotteridge Food Bank. **Safe Families:** This year, we hit the milestone of 100 children benefitting through support of people linked to our church. **Welcome Churches:** We continue to connect with Welcome Churches and aim to make our church a place of welcome for refugees and asylum seekers in our city.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

King’s Church Birmingham is a registered charity and is constituted as a company limited by guarantee; the directors of this company are also the charity's trustees. The charity is governed by its Memorandum and Articles of Association.

Trustees are appointed by existing Trustees with support of the Spiritual Leadership, with due regard being given to the skills, knowledge and experience needed for the effective administration of the charity. In addition, trustees are required to agree to the Statement of Beliefs, and understand their roles and obligations.

New trustees are already familiar with the work of the charity, as they are drawn from within the church congregation. Following appointment, trustees are given a copy of the governing document and provided with links to guidance from the Charity Commission and the policies and procedures of the charity.

Day-to-day management of the charity is delegated to the staff team, led by the lead pastor.

Financial review

During the year income increased by £100,818 to £380,850, primarily due to donations given to establish the new church plant in Leicester. Expenditure increased by £30,491 to £272,240. The surplus for the year was £108,610 (2024: £38,283) and the charity's net assets increased by the same to £445,340. Net assets comprised cash of £427,538 (of which £78,504 was restricted) and other net assets £10,014.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than 3 months of budgeted expenditure, as an average of the 12 months for the current financial year so that the charity could continue to operate should income and / or expenditure vary adversely. This equates to holding unrestricted cash of no less than £70,000. At year end, the charity held unrestricted cash of £349,034 and is comfrotably complying with its reserves policy. For the time being the current excess is being retained to possibly help purchase a building to provide a permanent base that is always available for the charity's activities.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual 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 year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Z. Smith
Z. Smith (Feb 9, 2026 21:49:02 GMT)

ZOE SMITH - TRUSTEE

Date: Feb 9, 2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

KING'S CHURCH BIRMINGHAM
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025 on pages 7 to 15 following, which have been prepared on the basis of the accounting policies set out on pages 9 to 10.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.

Nick Spear
Nick Spear (Feb 10, 2026 09:07:58 GMT)

Nick Spear ACCA
Association of Chartered Certified Accountants
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Feb 10, 2026

KING'S CHURCH BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	274,558	88,550	363,108	264,731
Charitable activities	4	9,953	-	9,953	10,981
Investments: bank interest	5	7,789	-	7,789	4,320
Total income and endowments		292,300	88,550	380,850	280,032
EXPENDITURE ON:					
Charitable activities	6	262,448	9,793	272,240	241,749
Total expenditure		262,448	9,793	272,240	241,749
Net income		29,853	78,757	108,610	38,283
Transfers between funds		(1,973)	1,973	-	-
Net movement in funds		27,880	80,730	108,610	38,283
Reconciliation of funds:					
Total funds brought forward		336,731	-	336,731	298,448
Total funds carried forward	15	364,610	80,730	445,340	336,731

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 9 to 14 form part of these accounts.

KING'S CHURCH BIRMINGHAM

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
FIXED ASSETS					
Intangible assets	9	5,669	-	5,669	-
Tangible assets	10	2,119	-	2,119	2,943
		7,788	-	7,788	2,943
CURRENT ASSETS					
Debtors	11	10,438	2,226	12,663	16,731
Cash at bank and in hand	12	349,034	78,504	427,538	319,920
		359,472	80,730	440,202	336,651
CREDITORS: Amounts falling due within one year	13	(2,649)	-	(2,649)	(2,863)
Net current assets		356,823	80,730	437,553	333,788
TOTAL NET ASSETS		364,611	80,730	445,340	336,731
FUND BALANCES	15				
Unrestricted general funds		364,611	-	364,611	336,731
Restricted funds		-	80,730	80,730	-
		364,611	80,730	445,340	336,731

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Z. Smith
Z. Smith (Feb 9, 2026 21:49:02 GMT)

ZOE SMITH - TRUSTEE

Feb 9, 2026

Date

Company number: 11541254   Charity number: 1181329

The notes on pages 9 to 14 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed by the year end are recognised as stock.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

e) 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 charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

2 Accounting Policies continued

f) Pension scheme arrangements
The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Intangible fixed assets
The cost of software, branding and website enhancement is capitalised and amortised on a straight line basis over its expected useful life, which is expected to be 5 years.

h) Tangible fixed assets
Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected economic life. The economic life of the charity's assets is estimated to range from 3 to 7 years.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

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

j) Financial instruments
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

k) Exemption from preparing a cashflow statement
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

l) Critical accounting estimates and areas of judgement
The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2025	2024
	£	£
Donations of cash and similar	298,458	217,279
Donations in kind	-	708
Gift aid recoverable	64,651	46,744
	363,108	264,731

Donations in kind comprises items donated for onward distribution over the Christmas period to families facing hardship.

4 Income from charitable activities

	2025	2024
	£	£
Church retreats and events	4,899	3,866
Consultancy fees	5,054	7,115
	9,953	10,981

5 Investment income

	2025	2024
	£	£
Bank interest	7,789	4,320
	7,789	4,320

6 Charitable expenditure

	2025	2024
	£	£
a Costs incurred directly on specific activities		
Salaries, travel and expenses	190,065	164,856
Sunday ministry costs	34,321	32,560
Other ministry costs	9,581	13,095
Training	5,729	2,866
Volunteer expenses	-	329
Donated items given away to people in need	-	708
Grants payable (note 6c)	15,673	15,213
	255,369	229,627
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	2,640	2,280
Administration	10,017	6,801
Depreciation of tangible fixed assets	1,879	1,882
Amortisation of intangible fixed assets	1,417	-
Insurance	918	1,159
	16,871	12,122
Total expenditure	272,240	241,749

The fee payable to the independent examiner for preparing and examining the accounts was £2,640 (2024: £2,280); in addition the charity paid £1,202 (2024: £1,112) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions	Individuals	2025
	£	£	£
Grants for UK and overseas mission	11,500	-	11,500
Grants for the relief of poverty	100	4,073	4,173
	11,600	4,073	15,673

The comparatives for the previous year are as follows:

	Institutions	Individuals	2024
	£	£	£
Grants for UK mission	11,980	-	11,980
Grants for the relief of poverty	-	3,233	3,233
	11,980	3,233	15,213

The charity's principal grants to institutions comprised:

	2025	2024
	£	£
Grace Connection	9,500	9,480
Open Doors	1,000	1,000
Safe Families for Children	1,000	1,000
Grants to institutions for less than £1,000 each	100	500
	11,600	11,980

7 Staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees was 7.2 (2024: 7.5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2025 £
Key management connected to trustees:			
Jennifer Key, who is married to Christopher Key	21,483	1,074	22,557
Key management (not trustee)			
Steve Morrison	41,006	2,050	43,056
Other members of key management			16,914
			82,527

7 Staff costs, the cost of key management personnel and trustee remuneration (continued)

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2024 £
Key management connected to trustees:			
Jennifer Key, married to Christopher Key	17,400	870	18,270
Key management (not trustee)			
Steve Morrison	39,848	1,992	41,840
Other members of key management			14,766
			74,876

No trustees received employment benefits in either the current year or in the preceding year.

8 Acting as agent

On occasion the charity receives money on behalf of individuals, which it banks and then pays out to causes as requested. The income, and the related payments, are excluded from the Statement of Financial Activities. No gift aid is claimed on these receipts.

During the year the charity acted as agent for one individual and, in that capacity received £2,000 and paid £2,000.

9 Intangible fixed assets

	Branding & Website £	Total 2025 £
Cost		
At 1 September 2024	-	-
Additions	7,086	7,086
Disposals	-	-
At 31 August 2025	7,086	7,086
Amortisation		
At 1 September 2024	-	-
Charge for the year	1,417	1,417
Eliminated on disposal	-	-
At 31 August 2025	1,417	1,417
Net book value		
At 31 August 2025	5,669	5,669
At 31 August 2024	-	-

10 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2025 £
Cost		
At 1 September 2024	14,633	14,633
Additions in year	1,055	1,055
At 31 August 2025	15,688	15,688
Accumulated depreciation		
At 1 September 2024	11,690	11,690
Charge for the year	1,879	1,879
At 31 August 2025	13,569	13,569
Net book value		
At 31 August 2025	2,119	2,119
At 31 August 2024	2,943	2,943

11 Debtors

	2025	2024
	£	£
Gift aid recoverable	9,243	14,228
Prepayments and other debtors	3,420	2,502
	12,663	16,731

12 Cash at bank and in hand

	2025	2024
	£	£
Cash at bank with immediate access	154,812	135,080
Notice deposits (with a term of three months or less)	272,727	184,840
	427,538	319,920

13 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	9	583
Accruals	2,640	2,280
	2,649	2,863

14 Pension commitments

During the year employer’s pension contributions totalling £7,976 (2024: £7,378) were payable to defined contribution personal pension schemes. No contributions were owed at the balance sheet date (2024: £nil).

15 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2025	Incoming resources 2025	Outgoing resources 2025	Transfers in the year 2025	Closing balance 2025
	£	£	£	£	£
Restricted Funds					
Hardship fund	-	50	(2,023)	1,973	-
Life Church Leicester fund	-	88,500	(7,770)	-	80,730
	-	88,550	(9,793)	1,973	80,730
General Unrestricted Funds	336,731	292,300	(262,448)	(1,973)	364,610
Aggregate of funds	336,731	380,850	(272,240)	-	445,340

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds	Designated funds	Restricted funds	2025
	£	£	£	£
Intangible fixed assets	5,669	-	-	5,669
Tangible fixed assets	2,119	-	-	2,119
Debtors	10,438	-	2,226	12,663
Cash at bank and in hand	349,034	-	78,504	427,538
Creditors falling due within one year	(2,649)	-	-	(2,649)
	364,611	-	80,730	445,340

15 Funds (continued)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Closing balance 2024 £
Restricted Funds					
Hardship fund	-	1,053	(3,941)	2,888	-
	-	1,053	(3,941)	2,888	-
General Unrestricted Funds	298,448	278,979	(237,808)	(2,888)	336,731
Aggregate of funds	298,448	280,032	(241,749)	-	336,731

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	2,943	-	-	2,943
Debtors	16,731	-	-	16,731
Cash at bank and in hand	319,920	-	-	319,920
Creditors falling due within one year	(2,863)	-	-	(2,863)
	336,731	-	-	336,731

The restricted **Hardship fund** was created from donations received to help individuals facing various forms of hardship; it includes items donated for onward distribution to families at Christmas. At the year end £1,973 (2024: £2,888) was transferred from unrestricted funds to this restricted fund so that it was not in deficit at the year end.

The restricted **Light Church Leicester fund** was created to receive donations for a new church plant, Light Church Leicester, which is also part of the Grace Connection family of churches. The fund is to help establish the church in the first few years.

16 Transactions with related parties

During the year the charity:

a) received donations totalling £92,265 (2024: £85,475) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid Julia Morrison, who is married to Steve Morrison (a member of key management), employment benefits totalling £11,279 (2024: £14,073) for providing services in relation to communications, graphics and social media.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to, or for, the trustees.

Except as disclosed in note 7 'Staff costs', there have been no other transactions with related parties during the year.

17 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

KING'S CHURCH BIRMINGHAM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 AUGUST 2025

	Note	Unrestricted funds General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	Unrestricted funds General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	274,558	-	88,550	363,108	263,678	-	1,053	264,731
Charitable activities	4	9,953	-	-	9,953	10,981	-	-	10,981
Investments: bank interest		7,789	-	-	7,789	4,320	-	-	4,320
Total income and endowments		292,300	-	88,550	380,850	278,979	-	1,053	280,032
EXPENDITURE ON:									
Charitable activities:	6	262,448	-	9,793	272,240	237,808		3,941	241,749
Total Expenditure		262,448	-	9,793	272,240	237,808	-	3,941	241,749
Net income/(expenditure)		29,853	-	78,757	108,610	41,171	-	(2,888)	38,283
Transfers between funds		(1,973)	-	1,973	-	(2,888)	-	2,888	-
Net movement in funds		27,880	-	80,730	108,610	38,283	-	-	38,283
Reconciliation of funds:									
Total funds brought forward		336,731	-	-	336,731	298,448	-	-	298,448
Total funds carried forward	15	364,610	-	80,730	445,340	336,731	-	-	336,731

Accounts

Trustees Annual Report – 2024

KING'S CHURCH BIRMINGHAM TRUSTEES' ANNUAL REPORT (INCORPORATING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its Memorandum and Articles of Association. The objects of the charity, as set out in the governing document are:

- to advance the Christian faith in Birmingham and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit;
- the relief of financial hardship anywhere in the world as the Trustees may from time to time think fit.

Overview

King's Church Birmingham has continued to grow, thrive and develop thanks to God and our faithful church members. Our income derives solely from the generous donations of our church members – we averaged 140 regular givers to the church throughout the financial year, for which we are incredibly grateful.

169 different people served on a Sunday in the year, on 2332 different serving instances. The church would be unable to function without the dedication and sacrifice of its volunteers and the Trustees are incredibly grateful to everyone who gives their time and skills to serve the church community. Yet again, we see how volunteering in this way also helps people feel more connected with the church and enables our members to build deeper relationships with each other.

King's Church is a large community, growing in both number and diversity, with approximately 220 people staying connected to the church over the last financial year. In autumn 2023 we moved to a larger hall in the school to accommodate the growing Sunday meetings, a move which has really blessed our ability to worship together, build community and grow our numbers. We documented 15 nationalities present on 'Nations' Sunday' in the summer. On average 130 adults and 50 children attended our Sunday meetings throughout the year, and we were delighted to welcome 210 people to our Evening Christmas Carols service.

This year also saw us run more activities for the young people of secondary school-age in our church and we are thrilled by the opportunities this represents to grow and deepen their faith as they move on from the thriving younger children's ministry. A particular highlight of the year was when 132 of our members joined together with the four other churches in the Grace Connection network for Together Weekend.

Having grown from a small team of church planters in 2015 to a church of 220 members, 2023/24 marked a year of reflection and review. As part of this, the Trustees conducted an internal listening exercise with key staff and volunteers, where we identified some areas that we felt needed changing and strengthening both culturally and organizationally to provide clarity and continue building on the healthy, vibrant culture God is nurturing within our church. The LT also pursued key areas of clarity and vision for the church going forwards, and together with the Trustees worked on outlining a plan to deliver necessary changes. We rejoice in seeing God work through this process, trusting He will continue to do so in years to come.

The staff, leadership and trustee teams have all evolved over the year. The staff team: we are so grateful for this hardworking team. In 2023/24 we celebrated a staff member's maternity leave, welcomed an internal maternity cover and a temporary appointment to support administratively; we said farewell to a long-term staff member and appointed a new operational team member; we welcomed a skilled accountant volunteer, said farewell to one intern and welcomed two new ones. The Leadership Team (LT): a mixture of staff and volunteers, the LT have continued to faithfully serve the church throughout the year. One staff LT member took a well-earned sabbatical, and another volunteer LT member stepped down from the team. Trustee team: the team appointed a new Chair, said farewell to the outgoing Chair and another long-standing Trustee, and followed a recruitment plan within the church which led to the appointment of two new Trustees and fruitful conversations with a potential future Trustee. The LT and Trustees remain committed to exploring further diversification of both teams in the years to come.

Advancing the Christian faith in Birmingham and around the world

Our desire is to spread the good news of Jesus however we can. So, alongside welcoming anyone to attend our weekly Sunday services, we engage in a number of different activities to make and grow disciples.

Making and growing disciples: This year, we welcomed 210 people to our Christmas carols evening, to celebrate Christmas and hear the gospel. We also regularly sent a group out to share Jesus on the streets of Harborne and encourage our members to share the Gospel with friends and family.

In the last financial year we supported 17 mid-week groups with 98 adults attending. These groups met across the city to deepen people's relationships with God and each other. Mid-week groups are a great source of support to those attending and help to combat loneliness in the church, especially the baby group and the daytime group which usually attracts older members of our church. These groups were mostly Bible study and prayer groups, but football and knitting groups also providing connection. We have made a concerted effort this year to diversify the types and times of groups available so more people can be connected in mid-week.

We were delighted to baptise 12 people across the year – including one baptism Sunday with guest-speaker Glen Scrivener which saw 285 people attend. Glen also spoke at a weekend event we coordinated with other local churches. We also ran a discipleship courses for all our students and graduates making big life decisions, held a parents' event and ran the course 'Naturally Supernatural' to help church members embrace the Holy Spirit working in their lives. We also hold regular worship and prayer nights. We continue to partner prayerfully and financially with persecuted church charity, Open Doors UK, to stand with the global body of Christ and deepen our faith through this connection.

Alleviating poverty

The ways in which we seek to alleviate poverty in Birmingham are through our hardship fund for church members, and by partnering prayerfully, financially and practically with charities Safe Families, Let's Feed Brum and Welcome Churches. **Hardship fund:** Our Hardship Fund is available for anyone in the church to apply to if they are in need, and we continue to be a referral organisation for the Cotteridge Food Bank. **Safe Families**: Within the church there are currently 9 supporters including 7 family friends and 3 host homes. 41 families have been supported so far and 94 children have benefitted. Church members also collected scores of Christmas presents for families known to the charity, and we were pleased to welcome a charity speaker to our church this year. **Let's Feed Brum:** Church members donated 70 pairs of socks in September for the homeless. **Welcome Churches:** This year we launched our 'Refugee Action Team' in partnership with Welcome Churches, to make our church a place of welcome for refugees and asylum seekers in our city. A staff member and volunteer received training from Welcome Churches, and we have 8 registered volunteers with our new team.

In planning these activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

King's Church Birmingham is a registered charity and is constituted as a company limited by guarantee; the directors of this company are also the charity's trustees. The charity is governed by its Memorandum and Articles of Association.

Trustees are appointed by Trustees with support of the Spiritual Leadership, with due regard being given to the skills, knowledge and experience needed for the effective administration of the charity. In addition, trustees are required to agree to the Statement of Beliefs, and understand their roles and obligations.

New trustees are already familiar with the work of the charity, as they are drawn from within the church congregation. Following appointment, trustees are given a copy of the governing document and provided with links to guidance from the Charity Commission and the policies and procedures of the charity.

Day-to-day management of the charity is delegated to the staff team, led by the Lead Pastor.

Financial review

During the year income decreased by £22,296 to £280,032, whilst our income has decreased, this is primarily because in the previous year (2023) we had a one-off donation of £80,000. Monthly giving has actually increased in 2024 which is encouraging. Expenditure increased by £48,549 to £241,749, which was largely due to an increase in salaries and staff expenses. The surplus for the year was £38,283 (2023: £109,127) and the charity's net assets increased by the same to £336,730. Net assets comprised cash of £319,920 (all of which was unrestricted) and other net assets £16,810.00

King's Church Birmingham

Report and Accounts
Year ended 31 August 2024

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

KING'S CHURCH BIRMINGHAM

COMPANY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2024

Trustees	Simon Elbourn Zoe Smith Isaac Le Breton (appointed 2 July 2024) Jeffrey Jones (appointed 2 July 2024) Penelope McCarter (appointed 25 November 2024) Philip Ingrey (resigned 15 January 2024) Christopher Key (resigned 2 July 2024)
Key Staff	Steve Morrison Jennifer Key Anna Towler
Governing Document	Memorandum and Articles of Association dated 29 August 2018
Company Registration Number	11541254
Charity Registration Number	1181329
Principal Address and Registered Office	57 Church Road Northfield Birmingham B31 2LB
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	The Co-operative Bank

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

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In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

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Trustees are appointed by a resolution of the Spiritual Leadership, with due regard being given to the skills, knowledge and experience needed for the effective administration of the charity. In addition, trustees are required to read and sign both the Statement of Beliefs, and an outline of their roles and obligations.

New trustees are already familiar with the work of the charity, as they are drawn from within the church congregation. Following appointment, trustees are given a copy of the governing document and provided with links to guidance from the Charity Commission and the policies and procedures of the charity.

Day-to-day management of the charity is delegated to the staff team, led by the lead pastor.

Financial review

During the year income decreased by £22,296 to £280,032, primarily because in the previous year (2023) we had a one-off donation of £80,000. Monthly giving has actually increased in 2024 which is encouraging. Expenditure increased by £48,549 to £241,749, which was largely due to an increase in salaries and staff expenses. The surplus for the year was £38,283 (2023: £109,127) and the charity's net assets increased by the same to £336,731. Net assets comprised cash of £319,920 (all of which was unrestricted) and other net assets £16,811.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than 3 months of budgeted expenditure, as an average of the 12 months for the current financial year so that the charity could continue to operate should income and / or expenditure vary adversely. This equates to holding unrestricted cash of no less than £70,000. At year end, the charity held unrestricted cash of £320,000 and is complying with its reserves policy. For the time being the current excess of £250,000 is being retained to possibly help purchase a building to provide a permanent base that is always available for the charity's activities.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual 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 year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Z. Smith
Z. Smith (Apr 5, 2025 19:29 GMT+1)

ZOE SMITH - TRUSTEE

Date: Apr 5, 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

KING'S CHURCH BIRMINGHAM
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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.

Ajay Rajani
Ajay Rajani (Apr 9, 2025 17:48 GMT+1)

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Apr 9, 2025

KING'S CHURCH BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	263,678	1,053	264,731	296,366
Charitable activities	4	10,981	-	10,981	5,454
Investments: bank interest		4,320	-	4,320	507
Total income and endowments		278,979	1,053	280,032	302,327
EXPENDITURE ON:					
Charitable activities	5	237,808	3,941	241,749	193,200
Total expenditure		237,808	3,941	241,749	193,200
Net income		41,171	(2,888)	38,283	109,127
Transfers between funds		(2,888)	2,888	-	-
Net movement in funds		38,283	-	38,283	109,127
Reconciliation of funds:					
Total funds brought forward		298,448	-	298,448	189,321
Total funds carried forward	12	336,731	-	336,731	298,448

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 8 to 14 form part of these accounts.

KING'S CHURCH BIRMINGHAM

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	7	2,943	-	2,943	4,825
CURRENT ASSETS					
Debtors	8	16,731	-	16,731	5,997
Cash at bank and in hand	9	319,920	-	319,920	290,209
		336,651	-	336,651	296,205
CREDITORS: Amounts falling due within one year	10	(2,863)	-	(2,863)	(2,582)
Net current assets		333,788	-	333,788	293,623
TOTAL NET ASSETS		336,731	-	336,731	298,448
FUND BALANCES	12				
Unrestricted general funds		336,731	-	336,731	298,448
Restricted funds		-	-	-	-
		336,731	-	336,731	298,448

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Z. Smith
Z. Smith (Apr 5, 2025 19:29 GMT+1)

ZOE SMITH - TRUSTEE

Apr 5, 2025

Date

Company number: 11541254 Charity number: 1181329

The notes on pages 8 to 14 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed by the year end are recognised as stock.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

e) 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 charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

2 Accounting Policies continued

g) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected economic life. The economic life of the charity's assets is estimated to range from 3 to 7 years.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

h) Taxation

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

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	217,279	241,821
Donations in kind	708	-
Gift aid recoverable	46,744	54,545
	264,731	296,366

Donations in kind comprises items donated for onward distribution over the Christmas period to families facing hardship.

4 Income from charitable activities

	2024	2023
	£	£
Church retreats and events	3,866	400
Consultancy fees	7,115	5,054
	10,981	5,454

5 Charitable expenditure

		2024	2023
		£	£
a	**Costs incurred directly on specific activities**		
	Salaries, travel and expenses	164,856	133,310
	Sunday ministry costs	32,560	26,386
	Other ministry costs	13,095	7,825
	Training	2,866	1,475
	Volunteer expenses	329	234
	Donated items given away to people in need	708	-
	Grants payable (note 5c)	15,213	11,980
		229,627	181,210
b	**Costs incurred on support & administration**		
	Governance costs		
	Independent examiner's fee for preparing and examining the accounts	2,280	1,980
	Administration	6,801	5,618
	Depreciation of tangible fixed assets	1,882	3,658
	Insurance	1,159	734
		12,122	11,990
	Total expenditure	241,749	193,200

The fee payable to the independent examiner for preparing and examining the accounts was £2,280 (2023: £1,980); in addition the charity paid £1,112 (2023: £1,078) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions	Individuals	2024
	£	£	£
Grants for UK and overseas mission	11,980	-	11,980
Grants for the relief of poverty	-	3,233	3,233
	11,980	3,233	15,213

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Grants for UK mission	10,040	-	10,040
Grants for the relief of poverty	1,000	940	1,940
	11,040	940	11,980

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Grace Connection	9,480	8,040
Open Doors	1,000	1,000
Safe Families for Children	1,000	1,000
Let's Feed Brum	-	1,000
Grants to institutions for less than £1,000 each	500	-
	11,980	11,040

6 Staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees was 7.5 (2023: 6.5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2024 £
Key management connected to trustees:			
Jennifer Key, who is married to Christopher Key	17,400	870	18,270
Key management (not trustee)			
Steve Morrison	39,848	1,992	41,840
Other members of key management			14,766
			74,876

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2023 £
Key management connected to trustees:			
Jennifer Key, married to Christopher Key	14,266	713	14,979
Key management (not trustee)			
Steve Morrison	36,475	1,824	38,299
Other members of key management			11,714
			64,992

No trustees received employment benefits in either the current year or in the preceding year.

7 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2024 £
Cost		
At 1 September 2023	14,633	14,633
Additions in year	-	-
At 31 August 2024	14,633	14,633
Accumulated depreciation		
At 1 September 2023	9,809	9,809
Charge for the year	1,882	1,882
At 31 August 2024	11,690	11,690
Net book value		
At 31 August 2024	2,943	2,943
At 31 August 2023	4,825	4,825

8 Debtors

	2024 £	2023 £
Gift aid recoverable	14,228	3,575
Prepayments and other debtors	2,502	2,422
	16,731	5,997

9 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank with immediate access	135,080	119,689
Notice deposits (with a term of three months or less)	184,840	170,519
	319,920	290,209

10 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	583	602
Accruals	2,280	1,980
	2,863	2,582

11 Pension commitments

During the year employer's pension contributions totalling £7,378 (2023: £5,092) were payable to defined contribution personal pension schemes. No contributions were owed at the balance sheet date (2023: £nil).

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024	Incoming resources 2024	Outgoing resources 2024	Transfers in the year 2024	Closing balance 2024
	£	£	£	£	£
Restricted Funds					
Hardship fund	-	1,053	(3,941)	2,888	-
General Unrestricted Funds	298,448	278,979	(237,808)	(2,888)	336,731
Aggregate of funds	298,448	280,032	(241,749)	-	336,731

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds	Designated funds	Restricted funds	2024
	£	£	£	£
Tangible fixed assets	2,943	-	-	2,943
Debtors	16,731	-	-	16,731
Cash at bank and in hand	319,920	-	-	319,920
Creditors falling due within one year	(2,863)	-	-	(2,863)
	336,731	-	-	336,731

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023	Incoming resources 2023	Outgoing resources 2023	Transfers in the year 2023	Closing balance 2023
	£	£	£	£	£
Restricted Funds					
Hardship fund	-	538	(940)	403	-
	-	538	(940)	403	-
General Unrestricted Funds	189,321	301,790	(192,260)	(403)	298,448
Aggregate of funds	189,321	302,327	(193,200)	-	298,448

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
Tangible fixed assets	4,825	-	-	4,825
Debtors	5,997	-	-	5,997
Cash at bank and in hand	290,209	-	-	290,209
Creditors falling due within one year	(2,582)	-	-	(2,582)
	298,448	-	-	298,448

The restricted Hardship fund was created from donations received to help individuals facing various forms of hardship; it includes items donated for onward distribution to families at Christmas. At the year end £2,888 (2023: £403) was transferred from unrestricted funds to this restricted fund so that it was not in deficit at the year end.

13 Transactions with related parties

During the year the charity:

a) received donations totalling £85,475 (2023: £140,108) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid Julia Morrison, who is married to Steve Morrison (a member of key management), employment benefits totalling £14,073 (2023: £13,022) for providing services in relation to communications, graphics and social media.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to, or for, the trustees.

Except as disclosed in note 6 'Staff costs', there have been no other transactions with related parties during the year.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

KING'S CHURCH BIRMINGHAM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 AUGUST 2024

		Unrestricted funds				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2024	2024	2024	2024	2023	2023	2023	2023
	Note	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	263,678	-	1,053	264,731	295,828	-	538	296,366
Charitable activities	4	10,981	-	-	10,981	5,454	-	-	5,454
Investments: bank interest		4,320	-	-	4,320	507	-	-	507
Total income and endowments		278,979	-	1,053	280,032	301,790	-	538	302,327
EXPENDITURE ON:									
Charitable activities:	5	237,808	-	3,941	241,749	192,260		940	193,200
Total Expenditure		237,808	-	3,941	241,749	192,260	-	940	193,200
Net income/(expenditure)		41,171	-	(2,888)	38,283	109,530	-	(403)	109,127
Transfers between funds		(2,888)	-	2,888	-	(403)	-	403	-
Net movement in funds		38,283	-	-	38,283	109,127	-	-	109,127
Reconciliation of funds:									
Total funds brought forward		298,448	-	-	298,448	189,321	-	-	189,321
Total funds carried forward	12	336,731	-	-	336,731	298,448	-	-	298,448

King's Church Birmingham

Report and Accounts
Year ended 31 August 2024

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

KING'S CHURCH BIRMINGHAM

COMPANY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2024

Trustees	Simon Elbourn Zoe Smith Isaac Le Breton (appointed 2 July 2024) Jeffrey Jones (appointed 2 July 2024) Penelope McCarter (appointed 25 November 2024) Philip Ingrey (resigned 15 January 2024) Christopher Key (resigned 2 July 2024)
Key Staff	Steve Morrison Jennifer Key Anna Towler
Governing Document	Memorandum and Articles of Association dated 29 August 2018
Company Registration Number	11541254
Charity Registration Number	1181329
Principal Address and Registered Office	57 Church Road Northfield Birmingham B31 2LB
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	The Co-operative Bank

Contents

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2024

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its Memorandum and Articles of Association. The objects of the charity, as set out in the governing document are:

· to advance the Christian faith in Birmingham and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit;

· the relief of financial hardship anywhere in the world as the Trustees may from time to time think fit.

Overview

King's Church Birmingham has continued to grow, thrive and develop thanks to God and our faithful church members. Our income derives solely from the generous donations of our church members – we averaged 140 regular givers to the church throughout the financial year, for which we are incredibly grateful.

169 different people served on a Sunday in the year, on 2332 different serving instances. The church would be unable to function without the dedication and sacrifice of its volunteers and the Trustees are incredibly grateful to everyone who gives their time and skills to serve the church community. Yet again, we see how volunteering in this way also helps people feel more connected with the church and enables our members to build deeper relationships with each other.

King's Church is a large community, growing in both number and diversity, with approximately 220 people staying connected to the church over the last financial year. In autumn 2023 we moved to a larger hall in the school to accommodate the growing Sunday meetings, a move which has really blessed our ability to worship together, build community and grow our numbers. We documented 15 nationalities present on 'Nations' Sunday' in the summer. On average 130 adults and 50 children attended our Sunday meetings throughout the year, and we were delighted to welcome 210 people to our Evening Christmas Carols service.

This year also saw us run more activities for the young people of secondary school-age in our church and we are thrilled by the opportunities this represents to grow and deepen their faith as they move on from the thriving younger children's ministry. A particular highlight of the year was when 132 of our members joined together with the four other churches in the Grace Connection network for Together Weekend.

Having grown from a small team of church planters in 2015 to a church of 220 members, 2023/24 marked a year of reflection and review. As part of this, the Trustees conducted an internal listening exercise with key staff and volunteers, where we identified some areas that we felt needed changing and strengthening both culturally and organizationally to provide clarity and continue building on the healthy, vibrant culture God is nurturing within our church. The LT also pursued key areas of clarity and vision for the church going forwards, and together with the Trustees worked on outlining a plan to deliver necessary changes. We rejoice in seeing God work through this process, trusting He will continue to do so in years to come.

The staff, leadership and trustee teams have all evolved over the year. The staff team: we are so grateful for this hardworking team. In 2023/24 we celebrated a staff member's maternity leave, welcomed an internal maternity cover and a temporary appointment to support administratively; we said farewell to a long-term staff member and appointed a new operational team member; we welcomed a skilled accountant volunteer, said farewell to one intern and welcomed two new ones. The Leadership Team (LT): a mixture of staff and volunteers, the LT have continued to faithfully serve the church throughout the year. One staff LT member took a well-earned sabbatical, and another volunteer LT member stepped down from the team. Trustee team: the team appointed a new Chair, said farewell to the outgoing Chair and another long-standing Trustee, and followed a recruitment plan within the church which led to the appointment of two new Trustees and fruitful conversations with a potential future Trustee. The LT and Trustees remain committed to exploring further diversification of both teams in the years to come.

Advancing the Christian faith in Birmingham and around the world

Our desire is to spread the good news of Jesus however we can. So, alongside welcoming anyone to attend our weekly Sunday services, we engage in a number of different activities to make and grow disciples.

Making and growing disciples: This year, we welcomed 210 people to our Christmas carols evening, to celebrate Christmas and hear the gospel. We also regularly sent a group out to share Jesus on the streets of Harborne and encourage our members to share the Gospel with friends and family.

In the last financial year we supported 17 mid-week groups with 98 adults attending. These groups met across the city to deepen people's relationships with God and each other. Mid-week groups are a great source of support to those attending and help to combat loneliness in the church, especially the baby group and the daytime group which usually attracts older members of our church. These groups were mostly Bible study and prayer groups, but football and knitting groups also providing connection. We have made a concerted effort this year to diversify the types and times of groups available so more people can be connected in mid-week.

We were delighted to baptise 12 people across the year – including one baptism Sunday with guest-speaker Glen Scrivener which saw 285 people attend. Glen also spoke at a weekend event we coordinated with other local churches. We also ran a discipleship courses for all our students and graduates making big life decisions, held a parents' event and ran the course 'Naturally Supernatural' to help church members embrace the Holy Spirit working in their lives. We also hold regular worship and prayer nights. We continue to partner prayerfully and financially with persecuted church charity, Open Doors UK, to stand with the global body of Christ and deepen our faith through this connection.

Alleviating poverty

The ways in which we seek to alleviate poverty in Birmingham are through our hardship fund for church members, and by partnering prayerfully, financially and practically with charities Safe Families, Let's Feed Brum and Welcome Churches. **Hardship fund:** Our Hardship Fund is available for anyone in the church to apply to if they are in need, and we continue to be a referral organisation for the Cotteridge Food Bank. **Safe Families:** Within the church there are currently 9 supporters including 7 family friends and 3 host homes. 41 families have been supported so far and 94 children have benefitted. Church members also collected scores of Christmas presents for families known to the charity, and we were pleased to welcome a charity speaker to our church this year. **Let's Feed Brum**: Church members donated 70 pairs of socks in September for the homeless. **Welcome Churches:** This year we launched our 'Refugee Action Team' in partnership with Welcome Churches, to make our church a place of welcome for refugees and asylum seekers in our city. A staff member and volunteer received training from Welcome Churches, and we have 8 registered volunteers with our new team.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

King's Church Birmingham is a registered charity and is constituted as a company limited by guarantee; the directors of this company are also the charity's trustees. The charity is governed by its Memorandum and Articles of Association.

Trustees are appointed by a resolution of the Spiritual Leadership, with due regard being given to the skills, knowledge and experience needed for the effective administration of the charity. In addition, trustees are required to read and sign both the Statement of Beliefs, and an outline of their roles and obligations.

New trustees are already familiar with the work of the charity, as they are drawn from within the church congregation. Following appointment, trustees are given a copy of the governing document and provided with links to guidance from the Charity Commission and the policies and procedures of the charity.

Day-to-day management of the charity is delegated to the staff team, led by the lead pastor.

Financial review

During the year income decreased by £22,296 to £280,032, primarily because in the previous year (2023) we had a one-off donation of £80,000. Monthly giving has actually increased in 2024 which is encouraging. Expenditure increased by £48,549 to £241,749, which was largely due to an increase in salaries and staff expenses. The surplus for the year was £38,283 (2023: £109,127) and the charity's net assets increased by the same to £336,731. Net assets comprised cash of £319,920 (all of which was unrestricted) and other net assets £16,811.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than 3 months of budgeted expenditure, as an average of the 12 months for the current financial year so that the charity could continue to operate should income and / or expenditure vary adversely. This equates to holding unrestricted cash of no less than £70,000. At year end, the charity held unrestricted cash of £320,000 and is complying with its reserves policy. For the time being the current excess of £250,000 is being retained to possibly help purchase a building to provide a permanent base that is always available for the charity's activities.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual 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 year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Z. Smith
Z. Smith (Apr 5, 2025 19:29 GMT+1)

ZOE SMITH - TRUSTEE

Date: Apr 5, 2025

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

KING'S CHURCH BIRMINGHAM
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners, which is one of the listed bodies.

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.

Ajay Rajani
Ajay Rajani (Apr 9, 2025 17:48 GMT+1)

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Apr 9, 2025

KING'S CHURCH BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	263,678	1,053	264,731	296,366
Charitable activities	4	10,981	-	10,981	5,454
Investments: bank interest		4,320	-	4,320	507
Total income and endowments		278,979	1,053	280,032	302,327
EXPENDITURE ON:					
Charitable activities	5	237,808	3,941	241,749	193,200
Total expenditure		237,808	3,941	241,749	193,200
Net income		41,171	(2,888)	38,283	109,127
Transfers between funds		(2,888)	2,888	-	-
Net movement in funds		38,283	-	38,283	109,127
Reconciliation of funds:					
Total funds brought forward		298,448	-	298,448	189,321
Total funds carried forward	12	336,731	-	336,731	298,448

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 8 to 14 form part of these accounts.

KING'S CHURCH BIRMINGHAM

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	7	2,943	-	2,943	4,825
CURRENT ASSETS					
Debtors	8	16,731	-	16,731	5,997
Cash at bank and in hand	9	319,920	-	319,920	290,209
		336,651	-	336,651	296,205
CREDITORS: Amounts falling due within one year	10	(2,863)	-	(2,863)	(2,582)
Net current assets		333,788	-	333,788	293,623
TOTAL NET ASSETS		336,731	-	336,731	298,448
FUND BALANCES	12				
Unrestricted general funds		336,731	-	336,731	298,448
Restricted funds		-	-	-	-
		336,731	-	336,731	298,448

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Z. Smith
Z. Smith (Apr 5, 2025 19:29 GMT+1)

ZOE SMITH - TRUSTEE

Apr 5, 2025

Date

Company number: 11541254   Charity number: 1181329

The notes on pages 8 to 14 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

Goods donated for distribution to beneficiaries are recognised as income when receivable at fair value (being an estimate of the amount it would cost to purchase those items). When donated goods are distributed, an expense in respect of those items is included in the Statement of Financial Activities. At the year end any goods that have not been distributed by the year end are recognised as stock.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

e) 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 charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

f) Pension scheme arrangements
The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

2 Accounting Policies continued

g) Tangible fixed assets
Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected economic life. The economic life of the charity's assets is estimated to range from 3 to 7 years.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

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

i) Financial instruments
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Exemption from preparing a cashflow statement
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement
The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2024	2023
	£	£
Donations of cash and similar	217,279	241,821
Donations in kind	708	-
Gift aid recoverable	46,744	54,545
	264,731	296,366

Donations in kind comprises items donated for onward distribution over the Christmas period to families facing hardship.

4 Income from charitable activities

	2024	2023
	£	£
Church retreats and events	3,866	400
Consultancy fees	7,115	5,054
	10,981	5,454

5 Charitable expenditure

	2024	2023
	£	£
a Costs incurred directly on specific activities		
Salaries, travel and expenses	164,856	133,310
Sunday ministry costs	32,560	26,386
Other ministry costs	13,095	7,825
Training	2,866	1,475
Volunteer expenses	329	234
Donated items given away to people in need	708	-
Grants payable (note 5c)	15,213	11,980
	229,627	181,210
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	2,280	1,980
Administration	6,801	5,618
Depreciation of tangible fixed assets	1,882	3,658
Insurance	1,159	734
	12,122	11,990
Total expenditure	241,749	193,200

The fee payable to the independent examiner for preparing and examining the accounts was £2,280 (2023: £1,980); in addition the charity paid £1,112 (2023: £1,078) to Stewardship for payroll bureau and consultancy services.

c Grants payable

	Institutions	Individuals	2024
	£	£	£
Grants for UK and overseas mission	11,980	-	11,980
Grants for the relief of poverty	-	3,233	3,233
	11,980	3,233	15,213

The comparatives for the previous year are as follows:

	Institutions	Individuals	2023
	£	£	£
Grants for UK mission	10,040	-	10,040
Grants for the relief of poverty	1,000	940	1,940
	11,040	940	11,980

The charity's principal grants to institutions comprised:

	2024	2023
	£	£
Grace Connection	9,480	8,040
Open Doors	1,000	1,000
Safe Families for Children	1,000	1,000
Let's Feed Brum	-	1,000
Grants to institutions for less than £1,000 each	500	-
	11,980	11,040

6 Staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees was 7.5 (2023: 6.5). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2024 £
Key management connected to trustees:			
Jennifer Key, who is married to Christopher Key	17,400	870	18,270
Key management (not trustee)			
Steve Morrison	39,848	1,992	41,840
Other members of key management			14,766
			74,876

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2023 £
Key management connected to trustees:			
Jennifer Key, married to Christopher Key	14,266	713	14,979
Key management (not trustee)			
Steve Morrison	36,475	1,824	38,299
Other members of key management			11,714
			64,992

No trustees received employment benefits in either the current year or in the preceding year.

7 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2024 £
Cost		
At 1 September 2023	14,633	14,633
Additions in year	-	-
At 31 August 2024	14,633	14,633
Accumulated depreciation		
At 1 September 2023	9,809	9,809
Charge for the year	1,882	1,882
At 31 August 2024	11,690	11,690
Net book value		
At 31 August 2024	2,943	2,943
At 31 August 2023	4,825	4,825

8 Debtors

	2024 £	2023 £
Gift aid recoverable	14,228	3,575
Prepayments and other debtors	2,502	2,422
	16,731	5,997

9 Cash at bank and in hand

	2024	2023
	£	£
Cash at bank with immediate access	135,080	119,689
Notice deposits (with a term of three months or less)	184,840	170,519
	319,920	290,209

10 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	583	602
Accruals	2,280	1,980
	2,863	2,582

11 Pension commitments

During the year employer’s pension contributions totalling £7,378 (2023: £5,092) were payable to defined contribution personal pension schemes. No contributions were owed at the balance sheet date (2023: £nil).

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024	Incoming resources 2024	Outgoing resources 2024	Transfers in the year 2024	Closing balance 2024
	£	£	£	£	£
Restricted Funds					
Hardship fund	-	1,053	(3,941)	2,888	-
General Unrestricted Funds	298,448	278,979	(237,808)	(2,888)	336,731
Aggregate of funds	298,448	280,032	(241,749)	-	336,731

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds	Designated funds	Restricted funds	2024
	£	£	£	£
Tangible fixed assets	2,943	-	-	2,943
Debtors	16,731	-	-	16,731
Cash at bank and in hand	319,920	-	-	319,920
Creditors falling due within one year	(2,863)	-	-	(2,863)
	336,731	-	-	336,731

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023	Incoming resources 2023	Outgoing resources 2023	Transfers in the year 2023	Closing balance 2023
	£	£	£	£	£
Restricted Funds					
Hardship fund	-	538	(940)	403	-
	-	538	(940)	403	-
General Unrestricted Funds	189,321	301,790	(192,260)	(403)	298,448
Aggregate of funds	189,321	302,327	(193,200)	-	298,448

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds	Designated funds	Restricted funds	2023
	£	£	£	£
Tangible fixed assets	4,825	-	-	4,825
Debtors	5,997	-	-	5,997
Cash at bank and in hand	290,209	-	-	290,209
Creditors falling due within one year	(2,582)	-	-	(2,582)
	298,448	-	-	298,448

The restricted Hardship fund was created from donations received to help individuals facing various forms of hardship; it includes items donated for onward distribution to families at Christmas. At the year end £2,888 (2023: £403) was transferred from unrestricted funds to this restricted fund so that it was not in deficit at the year end.

13 Transactions with related parties

During the year the charity:

a) received donations totalling £85,475 (2023: £140,108) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid Julia Morrison, who is married to Steve Morrison (a member of key management), employment benefits totalling £14,073 (2023: £13,022) for providing services in relation to communications, graphics and social media.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to, or for, the trustees.

Except as disclosed in note 6 'Staff costs', there have been no other transactions with related parties during the year.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

KING'S CHURCH BIRMINGHAM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted funds General 2024 £	Unrestricted funds Designated 2024 £	Restricted 2024 £	Total 2024 £	Unrestricted funds General 2023 £	Unrestricted funds Designated 2023 £	Restricted 2023 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	263,678	-	1,053	264,731	295,828	-	538	296,366
Charitable activities	4	10,981	-	-	10,981	5,454	-	-	5,454
Investments: bank interest		4,320	-	-	4,320	507	-	-	507
Total income and endowments		278,979	-	1,053	280,032	301,790	-	538	302,327
EXPENDITURE ON:									
Charitable activities:	5	237,808	-	3,941	241,749	192,260		940	193,200
Total Expenditure		237,808	-	3,941	241,749	192,260	-	940	193,200
Net income/(expenditure)		41,171	-	(2,888)	38,283	109,530	-	(403)	109,127
Transfers between funds		(2,888)	-	2,888	-	(403)	-	403	-
Net movement in funds		38,283	-	-	38,283	109,127	-	-	109,127
Reconciliation of funds:									
Total funds brought forward		298,448	-	-	298,448	189,321	-	-	189,321
Total funds carried forward	12	336,731	-	-	336,731	298,448	-	-	298,448

Accounts

King's Church Birmingham

Report and Accounts
Year ended 31 August 2023

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

KING'S CHURCH BIRMINGHAM

COMPANY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2023

Trustees	Philip Ingrey (resigned 15 January 2024) Harriet Gray (resigned 27 September 2022) Christopher Key Simon Elbourn Zoe Smith (appointed 17 January 2023)
Key Staff	Steve Morrison Jennifer Key Anna Towler
Governing Document	Memorandum and Articles of Association dated 29 August 2018
Company Registration Number	11541254
Charity Registration Number	1181329
Principal Address and Registered Office	57 Church Road Northfield Birmingham B31 2LB
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	The Co-operative Bank

Contents

KING'S CHURCH BIRMINGHAM

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2023

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its Memorandum and Articles of Association. The objects of the charity, as set out in the governing document are:

· to advance the Christian faith in Birmingham and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit;

· the relief of financial hardship anywhere in the world as the Trustees may from time to time think fit.

Overview

King’s Church Birmingham has continued to grow, thrive and develop thanks to God and our faithful church members. Our income derives solely from the generous donations of our church members – 129 people gave to the church in the financial year, for which we are incredibly grateful.

140 different people served on a Sunday in the year, on 2106 different serving instances. The church would be unable to function without the dedication and sacrifice of its volunteers and again, the Trustees are incredibly grateful to everyone who gave their time and skills to serve the church community. Yet again, we see how volunteering in this way also helps people feel more connected with the church and enables our members to build deeper relationships with each other.

From starting as a small, homogenous team in 2015, the church has blossomed into a large, diverse, community with approximately 180 people staying connected to the church over the last financial year – on average 100 adults and 40 children (with a high of 60 one week!) attended our Sunday meetings. 58 people joined the church across the year, and we rejoice in witnessing a growing diversity in our church congregation. We documented 16 nationalities present on ‘Celebration Sunday’ in the summer (Australia, Bahrain, Brazil, China, Eswatini, France, Germany, India, Ireland, Malawi, Nigeria, Norway, UK, Ukraine, USA, Zimbabwe).

The staff team have evolved, as we bid farewell to one team member, our Lead Pastor took a well-earned sabbatical and we recruited for a new Kids and Youth Worker to reflect our growing ministry among children and young people. The Leadership Team – a mixture of staff and volunteers – have continued to faithfully serve the church, and the Trustee team has seen one long-running Trustee stepping down, a new Trustee joining and serious thought given to how to grow and strengthen the team going forwards.

Advancing the Christian faith in Birmingham and around the world

Our desire is to spread the good news of Jesus however we can. So, alongside welcoming anyone to attend our weekly Sunday services, we engage in a number of different activities to make and grow disciples.

Making disciples: One highlight of our year was the Christmas carols events where 249 people came to celebrate Christmas and hear the gospel. We also regularly sent a group out to share Jesus on the streets of Harborne and encourage our members to share the Gospel with friends and family. Further afield, we continued our partnership with the Grace Connection community, strengthening church plants in Manchester and Newcastle as well as planting a new church in Larnaca Cyprus via Grace Church Nottingham and encouraging four churches in Blantyre, Malawi primarily through relationship with our Lead Pastor. We continued to partner financially and prayerfully with persecuted church charity, Open Doors.

Growing disciples: In the last financial year, we continued to support 9 mid-week groups to meet across the city to deepen people's relationships with God and with each other. These groups are a great source of support to those attending and help to combat loneliness in the church. 95 people attended these groups across the year. Most are in the evening, but we also ran a daytime group for people not at work and a coffee morning aimed at parents of young children. We were delighted to baptise 7 people across the year and to run discipleship courses for all our students and graduates making big life decisions. We also hold regular worship and prayer nights, ran the course 'Naturally Supernatural' to help church members embrace the Holy Spirit working in their lives, and hosted a morning on reading the Bible together.

Alleviating poverty

One of the main ways in which we seek to alleviate poverty in Birmingham is through partnering prayerfully, financially and practically with local charities, Safe Families and Let's Feed Brum. **Safe Families:** We currently have 8 prayer partners, 7 approved volunteers and one volunteer in training – 5 of the volunteers were recruited in the last financial year. In 2022/23, our church network supported 9 families, benefitting 17 children, and a number of volunteers continue supporting families after their official voluntary time has expired. Church members also collected scores of Christmas presents for families known to the charity. **Let's Feed Brum:** church members donated socks in September for the homeless.

We have also made a Hardship Fund available for anyone in the church to apply to if they are in need, and continue to be a referral organisation for the Cotteridge Food Bank. We continue to plan and dream about further ways that we can alleviate poverty as a church.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

King's Church Birmingham is a registered charity and is constituted as a company limited by guarantee; the directors of this company are also the charity's trustees. The charity is governed by its Memorandum and Articles of Association.

Trustees are appointed by a resolution of the Spiritual Leadership, with due regard being given to the skills, knowledge and experience needed for the effective administration of the charity. In addition, trustees are required to read and sign both the Statement of Beliefs, and an outline of their roles and obligations.

New trustees are already familiar with the work of the charity, as they are drawn from within the church congregation. Following appointment, trustees are given a copy of the governing document and provided with links to guidance from the Charity Commission and the policies and procedures of the charity.

Day-to-day management of the charity is delegated to the staff team, led by Stephen Morrison.

Financial review

During the year income increased by £117,000 to £302,000, which was mainly due to the receipt of some large exceptional donations this year. Expenditure increased by £26,000 to £193,000, which was largely due to an increase in staff costs. As a result the surplus for the year increased by £91,000 to £109,000 and the charity's net assets increased by £109,000 to £298,000. Net assets comprised cash of £290,000 (all of which was unrestricted) and other net assets £8,000.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than 3 months of budgeted expenditure, as an average of the 12 months for the current financial year so that the charity could continue to operate should income and / or expenditure vary adversely. This equates to holding unrestricted cash of no less than £50,000. At year end, the charity held unrestricted cash of £290,000 and is complying with its reserves policy; the current excess £240,000 has been maintained in order to fund the purchasing of a building on the understanding that our borrowing capabilities are limited so we will require a large deposit.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual 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 year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Zoe Smith

ZOE SMITH - TRUSTEE

Date: 29 April 2024

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

KING'S CHURCH BIRMINGHAM
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a Fellow of the Association of Charity Independent Examiners , which is one of the listed bodies.

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.

Ajay Rajani

Ajay Rajani FCIE
Fellow of the Association of Charity Independent Examiners
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 14 May 2024

KING'S CHURCH BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	295,828	538	296,366	179,623
Charitable activities	4	5,454	-	5,454	5,323
Investments		507	-	507	12
Total income and endowments		301,790	538	302,327	184,958
EXPENDITURE ON:					
Charitable activities	5	192,260	940	193,200	166,816
Total expenditure		192,260	940	193,200	166,816
Net income		109,530	(403)	109,127	18,142
Transfers between funds		(403)	403	-	-
Net movement in funds		109,127	-	109,127	18,142
Reconciliation of funds:					
Total funds brought forward		189,321	-	189,321	171,179
Total funds carried forward	12	298,448	-	298,448	189,321

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 8 to 14 form part of these accounts.

KING'S CHURCH BIRMINGHAM

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	7	4,825	-	4,825	3,171
CURRENT ASSETS					
Debtors	8	5,997	-	5,997	4,303
Cash at bank and in hand	9	290,209	-	290,209	183,659
		296,205	-	296,205	187,962
CREDITORS: Amounts falling due within one year	10	(2,582)	-	(2,582)	(1,812)
Net current assets		293,623	-	293,623	186,150
TOTAL NET ASSETS		298,448	-	298,448	189,321
FUND BALANCES	12				
Unrestricted general funds		298,448	-	298,448	189,321
Restricted funds		-	-	-	-
		298,448	-	298,448	189,321

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2023 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Zoe Smith

ZOE SMITH - TRUSTEE

29 April 2024

Date

Company number: 11541254 Charity number: 1181329

The notes on pages 8 to 14 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

e) 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 charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

2 Accounting Policies continued

g) Tangible fixed assets
Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected economic life. The economic life of the charity's assets is estimated to range from 3 to 7 years.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

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

i) Financial instruments
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Exemption from preparing a cashflow statement
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement
The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2023	2022
	£	£
Donations of cash and similar	241,821	147,692
Income tax recoverable	54,545	31,931
	296,366	179,623

4 Income from charitable activities

	2023	2022
	£	£
Church retreats and events	400	550
Consultancy fees	5,054	4,773
	5,454	5,323

5 Charitable expenditure

	2023	2022
	£	£
a Costs incurred directly on specific activities		
Salaries, travel and expenses	133,310	112,782
Sunday ministry costs	26,386	20,399
Other ministry costs	7,825	6,741
Training	1,475	4,434
Volunteer expenses	234	889
Grants payable (note 5c)	11,980	11,944
	181,210	157,190
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	1,980	1,800
Administration	5,618	4,812
Depreciation of tangible fixed assets	3,658	2,330
Insurance	734	684
	11,990	9,626
Total expenditure	193,200	166,816

The fee payable to the independent examiner for preparing and examining the accounts was £1,980 (2022: £1,800); in addition the charity paid £1,078 (2022: £888) to Stewardship for payroll bureau and consultancy services.

5 Charitable expenditure continued

c Grants payable

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	10,040	-	10,040
Grants for the relief of poverty	1,000	940	1,940
	11,040	940	11,980

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
Grants for UK mission	9,500	-	9,500
Grants for the relief of poverty	1,000	1,444	2,444
	10,500	1,444	11,944

The charity's principal grants to institutions comprised:

	2023 £	2022 £
Grace Connection	8,040	7,500
Open Doors	1,000	1,000
Safe Families for Children	1,000	1,000
Let's Feed Brum	1,000	1,000
	11,040	10,500

6 Staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees was 6.5 (2022: 5.3). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2023 £
Key management connected to trustees:			
Jennifer Key, who is married to Christopher Key	14,266	713	14,979
Key management (not trustee)			
Steve Morrison	36,475	1,824	38,299
Other members of key management			11,714
			64,992

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2022 £
Key management connected to trustees:			
Jennifer Key, married to Christopher Key	14,691	735	15,426
Key management (not trustee)			
Steve Morrison	34,500	1,725	36,225
			51,651

No trustees received employment benefits in either the current year or in the preceding year.

7 Tangible fixed assets

	Fixtures, fittings and equipment	Total 2023
	£	£
Cost		
At 1 September 2022	9,322	9,322
Additions in year	5,312	5,312
At 31 August 2023	14,633	14,633
Accumulated depreciation		
At 1 September 2022	6,150	6,150
Charge for the year	3,658	3,658
At 31 August 2023	9,809	9,809
Net book value		
At 31 August 2023	4,825	4,825
At 31 August 2022	3,171	3,171

8 Debtors

	2023	2022
	£	£
Tax recoverable	3,575	2,611
Prepayments and other debtors	2,422	1,692
	5,997	4,303

9 Cash at bank and in hand

	2023	2022
	£	£
Cash at bank with immediate access	119,689	103,647
Notice deposits (with a term of three months or less)	170,519	80,012
	290,209	183,659

10 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Trade creditors	602	-
Accruals	1,980	1,812
	2,582	1,812

11 Pension commitments

During the year employer’s pension contributions totalling £5,092 (2022: £5,092) were payable to defined contribution personal pension schemes. No contributions were owed at the balance sheet date (2022: £nil).

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Closing balance 2023 £
Restricted Funds					
Hardship fund	-	538	(940)	403	-
General Unrestricted Funds	189,321	301,790	(192,260)	(403)	298,448
Aggregate of funds	189,321	302,327	(193,200)	-	298,448

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2023 £
Tangible fixed assets	4,825	-	-	4,825
Debtors	5,997	-	-	5,997
Cash at bank and in hand	290,209	-	-	290,209
Creditors falling due within one year	(2,582)	-	-	(2,582)
	298,448	-	-	298,448

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
Restricted Funds					
Hardship fund	603	-	(1,294)	691	-
Together Weekend fund	150	-	(150)	-	-
	753	-	(1,444)	691	-
General Unrestricted Funds	170,426	184,958	(165,372)	(691)	189,321
Aggregate of funds	171,179	184,958	(166,816)	-	189,321

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2022 £
Tangible fixed assets	3,171	-	-	3,171
Debtors	4,303	-	-	4,303
Cash at bank and in hand	183,659	-	-	183,659
Creditors falling due within one year	(1,812)	-	-	(1,812)
	189,321	-	-	189,321

13 Transactions with related parties

During the year the charity:

a) received donations totalling £140,108 (2022: £35,610) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid Julia Morrison, who is married to Steve Morrison (a member of key management), employment benefits totalling £13,022 (2022: £11,520) for providing services in relation to communications, graphics and social media.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to, or for, the trustees.

Except as disclosed in note 6 'Staff costs', there have been no other transactions with related parties during the year.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

KING'S CHURCH BIRMINGHAM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted funds General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted funds General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	295,828	-	538	296,366	179,623	-	-	179,623
Charitable activities	4	5,454	-	-	5,454	5,323	-	-	5,323
Investments		507	-	-	507	12	-	-	12
Total income and endowments		301,790	-	538	302,327	184,958	-	-	184,958
EXPENDITURE ON:									
Charitable activities:	5	192,260	-	940	193,200	165,372		1,444	166,816
Total Expenditure		192,260	-	940	193,200	165,372	-	1,444	166,816
Net income/(expenditure)		109,530	-	(403)	109,127	19,586	-	(1,444)	18,142
Transfers between funds		(403)	-	403	-	(691)	-	691	-
Net movement in funds		109,127	-	-	109,127	18,895	-	(753)	18,142
Reconciliation of funds:									
Total funds brought forward		189,321	-	-	189,321	170,426	-	753	171,179
Total funds carried forward	12	298,448	-	-	298,448	189,321	-	-	189,321

Accounts

King's Church Birmingham

Report and Accounts

Year ended 31 August 2022

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

KING'S CHURCH BIRMINGHAM

COMPANY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2022

Trustees	Philip Ingrey Harriet Gray (resigned 27 September 2022) Christopher Key Simon Elbourn (appointed 11 July 2022) Zoe Smith (appointed 17 January 2023)
Key Staff	Steve Morrison Jennifer Key
Governing Document	Memorandum and Articles of Association dated 29 August 2018
Company Registration Number	11541254
Charity Registration Number	1181329
Principal Address and Registered Office	57 Church Road Northfield Birmingham B31 2LB
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	The Co-operative Bank

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KING'S CHURCH BIRMINGHAM

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2022

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its Memorandum and Articles of Association. The objects of the charity, as set out in the governing document are:

· to advance the Christian faith in Birmingham and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit;

· the relief of financial hardship anywhere in the world as the Trustees may from time to time think fit.

Summary of the charity's main activities and achievements

As we use this time to stop, look back and take stock of the last church year, it is almost a surprise to remember that we were still dealing with the very real ramifications of Covid at the beginning of the year, in what now seems a lifetime ago. However even now the effects of that time are still felt: loved ones no longer with us, jobs lost, mental health complications due to the loneliness, or even just the straining and stressing of all relationships and bonds of friendship during that time. And it is the trustees' privilege to detail how Kings Church is playing its part in seeking to help bring healing to some of those pains as we work towards our charitable aims.

And what a joy it was in this year for us to be able to return to Harborne Academy for our Sunday meetings, to meet once again as a coherent group, easing restrictions as government advice led. With this we were able to restart our serving teams, without which our services could not happen, but they are also frequently pointed to as helping people feel that they belong and have value. A quite frankly astounding 115 different people served on different teams throughout the year. Thank you to all of you.

Other traditional measures of health and growth returned during the year, with many visiting and exploring faith in Jesus. During the year we had 43 people join the church, 10 be baptized in water as a sign of faith, and were able to restart several courses and groups building community and addressing areas of need; and look forward to continuing these in the future. People's generous healthy and continued giving enables us to confidently look and plan for the future, the charity has strong financial reserves, and whilst we remain vigilant the trustees have no active financial concerns for the charity.

Our charitable partnerships continue, seeking greater impact working together where charitable aims overlap, so together with other churches we have been able to help Safe Families support 120 families, a highlight of which was the toy collection for Christmas, giving children a chance to celebrate Christmas who may not otherwise have had that chance.

Looking ahead, and with the benefit of hindsight given we are at the time of writing a few months into our next accounting year, we can see the fresh challenges ahead. The cost of living crisis, which will hit the most vulnerable especially, is an active concern and one we are putting systems and policies in place for.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

King's Church Birmingham is a registered charity and is constituted as a company limited by guarantee; the directors of this company are also the charity's trustees. The charity is governed by its Memorandum and Articles of Association.

Trustees are appointed by a resolution of the Spiritual Leadership, with due regard being given to the skills, knowledge and experience needed for the effective administration of the charity. In addition, trustees are required to read and sign both the Statement of Beliefs, and an outline of their roles and obligations.

New trustees are already familiar with the work of the charity, as they are drawn from within the church congregation. Following appointment, trustees are given a copy of the governing document and provided with links to guidance from the Charity Commission and the policies and procedures of the charity.

Day-to-day management of the charity is delegated to the staff team, led by Stephen Morrison.

Financial review

During the year income increased by £20,234 to £184,958, and expenditure increased by £14,209 to £166,816. As a result the surplus for the year increased by £6,023 to £18,141 and the charity's net assets increased by £18,141 to £189,321. Net current assets increased by £19,323 to £186,150. This included cash of £183,659, all of which was unrestricted.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £45,000 (equating to about three months' expected expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At year end, the charity held unrestricted cash of £183,659 and is complying with its reserves policy; the excess above £45,000 is being held to help fund the future expansion of the charity's activities.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual 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 year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

Philip Ingrey

PHILIP INGREY

Date: 26 April 2023

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

KING'S CHURCH BIRMINGHAM
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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.

Ajay Rajani

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 27 April 2023

KING'S CHURCH BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	179,623	-	179,623	160,935
Charitable activities	4	5,323	-	5,323	3,789
Investments		12	-	12	-
Total income and endowments		184,958	-	184,958	164,724
EXPENDITURE ON:					
Charitable activities	5	165,372	1,444	166,816	152,607
Total expenditure		165,372	1,444	166,816	152,607
Net income		19,586	(1,444)	18,141	12,118
Transfers between funds		(691)	691	-	-
Net movement in funds		18,895	(753)	18,141	12,118
Reconciliation of funds:					
Total funds brought forward		170,426	753	171,180	159,062
Total funds carried forward	12	189,321	-	189,321	171,180

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 8 to 14 form part of these accounts.

KING'S CHURCH BIRMINGHAM

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	7	3,171	-	3,171	4,353
CURRENT ASSETS					
Debtors	8	4,303	-	4,303	12,908
Cash at bank and in hand	9	183,659	-	183,659	155,419
		187,962	-	187,962	168,327
CREDITORS: Amounts falling due within one year	10	(1,812)	-	(1,812)	(1,500)
Net current assets		186,150	-	186,150	166,827
TOTAL NET ASSETS		189,321	-	189,321	171,180
FUND BALANCES	12				
Unrestricted general funds		189,321	-	189,321	170,426
Restricted funds		-	-	-	753
		189,321	-	189,321	171,180

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

Philip Ingrey

PHILIP INGREY

Date 26 April 2023

Company number: 11541254

Charity number: 1181329

The notes on pages 8 to 14 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

e) 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 charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

2 Accounting Policies continued

g) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected economic life. The economic life of the charity's assets is estimated to range from 3 to 7 years.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

h) Taxation

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

i) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Exemption from preparing a cashflow statement

The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2022	2021
	£	£
Donations of cash and similar	147,692	132,917
Income tax recoverable	31,931	28,018
	179,623	160,935

4 Income from charitable activities

	2022	2021
	£	£
Church retreats and events	550	607
Consultancy fees	4,773	3,182
	5,323	3,789

5 Charitable expenditure

	2022	2021
	£	£
a Costs incurred directly on specific activities		
Salaries, travel and expenses	112,782	111,253
Sunday ministry costs	20,399	8,980
Other ministry costs	6,741	4,335
Training	4,434	2,004
Volunteer expenses	889	1,740
Grants payable (note 5c)	11,944	13,611
	157,190	141,922
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	1,800	1,500
Administration	4,812	6,478
Depreciation of tangible fixed assets	2,330	2,043
Insurance	684	664
	9,626	10,685
Total expenditure	166,816	152,607

The fee payable to the independent examiner for preparing and examining the accounts was £1,800 (2021: £1,500); in addition the charity paid £888 (2020: £798) to Stewardship for payroll bureau and consultancy services.

5 Charitable expenditure continued

c Grants payable

	Institutions	Individuals	2022
	£	£	£
Grants for UK and overseas mission	9,500	-	9,500
Grants for the relief of poverty	1,000	1,444	2,444
	10,500	1,444	11,944

The comparatives for the previous year are as follows:

	Institutions	Individuals	2021
	£	£	£
Grants for UK mission	13,020	-	13,020
Grants for the relief of poverty	-	591	591
	13,020	591	13,611

The charity's principal grants to institutions comprised:

	2022	2021
	£	£
Grace Connection	7,500	7,020
The River Church	-	5,000
Newday	-	1,000
Open Doors	1,000	-
Safe Families for Children	1,000	-
Let's Feed Brum	1,000	-
	10,500	13,020

6 Staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees was 5.3 (2021: 5). Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2022 £
Key management connected to trustees:			
Jennifer Key, who is married to Christopher Key	14,691	735	15,426
Key management (not trustee)			-
Steve Morrison	34,500	1,725	36,225
			51,651

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2021 £
Key management connected to trustees:			
Jennifer Key, married to Christopher Key	15,487	774	16,261
Key management (not trustee)			
Steve Morrison	35,190	1,760	36,950
			53,211

No trustees received employment benefits in either the current year or in the preceding year.

7 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2022 £
Cost		
At 1 September 2021	8,173	8,173
Additions in year	1,149	1,149
At 31 August 2022	9,322	9,322
Accumulated depreciation		
At 1 September 2021	3,820	3,820
Charge for the year	2,330	2,330
At 31 August 2022	6,150	6,150
Net book value		
At 31 August 2022	3,171	3,171
At 31 August 2021	4,353	4,353

8 Debtors

	2022 £	2021 £
Tax recoverable	2,611	9,920
Other debtors	-	398
Prepayments	1,692	2,590
	4,303	12,908

9 Cash at bank and in hand

	2022 £	2021 £
Cash at bank with immediate access	103,647	155,419
Notice deposits (with a term of three months or less)	80,012	-
	183,659	155,419

10 Creditors: liabilities falling due within one year

	2022 £	2021 £
Accruals	1,812	1,500
	1,812	1,500

11 Pension commitments

During the year employer's pension contributions totalling £5,092 (2021: £5,031) were payable to defined contribution personal pension schemes. No contributions were owed at the balance sheet date (2021: £nil).

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Closing balance 2022 £
Restricted Funds					
Hardship fund	603	-	(1,294)	691	-
Together Weekend fund	150	-	(150)	-	-
	753	-	(1,444)	691	-
General Unrestricted Funds	170,426	184,958	(165,372)	(691)	189,321
Aggregate of funds	171,180	184,958	(166,816)	-	189,321

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2022 £
Tangible fixed assets	3,171	-	-	3,171
Debtors	4,303	-	-	4,303
Cash at bank and in hand	183,659	-	-	183,659
Creditors falling due within one year	(1,812)	-	-	(1,812)
	189,321	-	-	189,321

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
Restricted Funds					
Hardship fund	861	-	(257)	-	603
Together Weekend fund	150	-	-	-	150
	1,011	-	(257)	-	753
General Unrestricted Funds	158,052	164,724	(152,349)	-	170,426
Aggregate of funds	159,062	164,724	(152,607)	-	171,180

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	4,353	-	-	4,353
Debtors	12,908	-	-	12,908
Cash at bank and in hand	154,666	-	753	155,419
Creditors falling due within one year	(1,500)	-	-	(1,500)
	170,426	-	753	171,180

13 Transactions with related parties

During the year the charity:

a) received donations totalling £35,610 (2021: £31,102) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid Julia Morrison, who is married to Steve Morrison (a member of key management), employment benefits totalling £11,520 (2021: £10,241) for providing services in relation to communications, graphics and social media.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to, or for, the trustees.

Except as disclosed in note 6 'Staff costs', there have been no other transactions with related parties during the year.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

KING'S CHURCH BIRMINGHAM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted funds General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted funds General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	179,623	-	-	179,623	160,935	-	-	160,935
Charitable activities	4	5,323	-	-	5,323	3,789	-	-	3,789
Investments		12			12	-			-
Total income and endowments		184,958	-	-	184,958	164,724	-	-	164,724
EXPENDITURE ON:									
Charitable activities:	5	165,372	-	1,444	166,816	152,349		257	152,607
Total Expenditure		165,372	-	1,444	166,816	152,349	-	257	152,607
Net income/(expenditure)		19,586	-	(1,444)	18,141	12,375	-	(257)	12,118
Transfers between funds		(691)	-	691	-	-	-	-	-
Net movement in funds		18,895	-	(753)	18,141	12,375	-	(257)	12,118
Reconciliation of funds:									
Total funds brought forward		170,426	-	753	171,180	158,052	-	1,011	159,062
Total funds carried forward	12	189,321	-	-	189,321	170,426	-	753	171,180

Accounts

King's Church Birmingham

Report and Accounts

Year ended 31 August 2021

Stewardship
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

KING'S CHURCH BIRMINGHAM

COMPANY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2021

Trustees	Philip Ingrey Harriet Gray Christopher Key
Key Staff	Steve Morrison Jennifer Key
Governing Document	Memorandum and Articles of Association dated 29 August 2018
Company Registration Number	11541254
Charity Registration Number	1181329
Principal Address and Registered Office	57 Church Road Northfield Birmingham B31 2LB
Independent Examiner	Ajay Rajani FCIE Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	The Co-operative Bank

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KING'S CHURCH BIRMINGHAM

TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 AUGUST 2021

The trustees, who are the charity's directors for the purposes of company law, have pleasure in submitting the Report and Accounts for the year.

Objects of the charity

The charity is a charitable company and is governed by its Memorandum and Articles of Association. The objects of the charity, as set out in the governing document are:

- to advance the Christian faith in Birmingham and in such other parts of the United Kingdom and the world as the Trustees may from time to time think fit;
- the relief of financial hardship anywhere in the world as the Trustees may from time to time think fit.

Summary of the charity's main activities and achievements

This year we once again found ourselves adjusting and readjusting to the ongoing pandemic. For the majority of the year our Sunday meetings moved to YouTube, and physical meetings were almost all curtailed, and in part due to this we found people facing acute need as the pandemic entered its second year.

Those needs took many forms during the year: Physical health, mental health, finances, and relationships were taxed and stretched for many in the church. Our staff, volunteers, midweek groups and members worked very hard during the year to help one-another as best we could and my thanks go out to any of you reading this. This help took many forms; from group-of-6 walks in the park to give much needed connection; weekly online seniors meeting helping some of the most isolated during the pandemic; live online children's work with dozens of attendees; our student members who got to know the new freshers who've had just the strangest and sometimes loneliest of first years; online games evenings; to food parcels and 1:1 doorstep visits to the vulnerable, naming but a few.

During the year we were drawing up plans on how to hunker down for the year and best look after those around us, basically preparing to enter a survival mode. However, reality had a more optimistic view than us: we were pleasantly surprised to see new people join up during the year, so that our overall numbers grew across the year. We ran two online Alpha courses, and had several people join who said they wouldn't have gone to an in-person event but were excited to explore faith from the security of their own home. This was so successful that off the back of the courses we created a 'Launch group' for those who wanted to further explore the claims of Jesus and Christianity. Another unlooked-for benefit was our online Carol Service was viewed by several times the seating capacity of the venue we would have otherwise used, benefitting more than we could have reached in person.

Towards the end of the year the rules allowed us to meet back in person, which we started doing at Edgbaston Hotel, and what a joy that was. Through masks and social distancing, the feeling of being community in-person again could start to be rebuilt. We got to meet people who'd joined over lockdown, and personally I met several people whom I'd gotten to know over time, some for over a year, but until those moments they had only been known through rectangles of blinking pixels on a screen.

During the year we continue to directly support several other charities, both in terms of resources and volunteers; for example, over the course of the year individuals from our church volunteered to help 10 families through Safe Families. We also supported the formation of The River Church Newcastle, and the work of Grace Connections more widely; we are excited to continue to work with other local and national charities where together we can help each other fulfill our charitable activities.

Summary of the charity's main activities and achievements continued

At the time of writing, it is clear that we will once again be mentioning covid in next year's report, however it is my great hope and prayer that we are now starting to see the finish line approaching on this chapter of our lives and as a charity we look forward to exploring new avenues as rule changes allow.

Most of the charity's activities are undertaken by volunteers and the charity could not operate effectively without their efforts.

In planning the activities the Trustees have applied the guidance on public benefit issued by the Charity Commission.

Structure, Governance and Management

King's Church Birmingham is a registered charity and is constituted as a company limited by guarantee; the directors of this company are also the charity's trustees. The charity is governed by its Memorandum and Articles of Association.

Trustees are appointed by a resolution of the Spiritual Leadership, with due regard being given to the skills, knowledge and experience needed for the effective administration of the charity. In addition, trustees are required to read and sign both the Statement of Beliefs, and an outline of their roles and obligations.

New trustees are already familiar with the work of the charity, as they are drawn from within the church congregation. Following appointment, trustees are given a copy of the governing document and provided with links to guidance from the Charity Commission and the policies and procedures of the charity.

Day-to-day management of the charity is delegated to the staff team, led by Stephen Morrison.

Financial review

During the year income increased by £13,681, to £164,724, and expenditure increased by £24,314, to £152,607. As a result surplus for the year decreased by £10,632, to £12,118 and the charity's net assets increased by £12,118 to £171,180. Net current assets increased by £13,095, to £166,827. This included cash of £155,419, nearly all of which was unrestricted.

Reserves policy

The trustees have determined that the charity should aim to hold unrestricted cash of no less than £40,000 (equating to about three months' expected expenditure) so that the charity could continue to operate should income and / or expenditure vary adversely. At year end, the charity held unrestricted cash of £154,666 and is complying with its reserves policy; the excess above £40,000 is being held to help fund the future expansion of the charity's activites.

Key risks and uncertainties

The charity is exposed to various risks - be they operational, financial or reputational. The trustees review the charity's activities regularly to identify significant risks and, where possible, they take appropriate measures to mitigate those risks.

Responsibilities of trustees under company law

The trustees are responsible for preparing the trustees' annual 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 year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approval
This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the trustees and signed on their behalf by:

PHILIP INGREY

Date: 9 May 2022

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF

KING'S CHURCH BIRMINGHAM
('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2021 on pages 6 to 14 following, which have been prepared on the basis of the accounting policies set out on pages 8 to 9.

Responsibilities and basis of report

As the charity's trustees of the Company (and also 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 your charity's accounts as 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.

Ajay Rajani FCIE
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 11 May 2022

KING'S CHURCH BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	160,935	-	160,935	149,825
Charitable activities	4	3,789	-	3,789	1,219
Total income and endowments		164,724	-	164,724	151,043
EXPENDITURE ON:					
Charitable activities	5	152,349	257	152,607	128,293
Total expenditure		152,349	257	152,607	128,293
Net income		12,375	(257)	12,118	22,750
Transfers between funds		-	-	-	-
Net movement in funds		12,375	(257)	12,118	22,750
Reconciliation of funds:					
Total funds brought forward		158,052	1,011	159,062	136,312
Total funds carried forward		170,426	753	171,180	159,062

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

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 8 to 13 form part of these accounts.

KING'S CHURCH BIRMINGHAM

BALANCE SHEET

FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
FIXED ASSETS					
Tangible assets	7	4,353	-	4,353	5,330
CURRENT ASSETS					
Debtors	8	12,908	-	12,908	2,658
Cash at bank and in hand	9	154,666	753	155,419	152,394
		167,574	753	168,327	155,052
CREDITORS: Amounts falling due within one year	10	(1,500)	-	(1,500)	(1,320)
Net current assets		166,074	753	166,827	153,732
TOTAL NET ASSETS		170,426	753	171,180	159,062
FUND BALANCES	12				
Unrestricted general funds		170,426	-	170,426	158,052
Restricted funds		-	753	753	1,011
		170,426	753	171,180	159,062

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2021 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

(a) ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Directors and were signed on its behalf by:

PHILIP INGREY

Date: 9 May 2022

Company number: 11541254 Charity number: 1181329

The notes on pages 8 to 13 form part of these accounts.

1 Statutory Information

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office address can be found on the Company Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102"), with the Companies Act 2006 and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements. In making this assessment the trustees have considered how Covid-10 might affect the charity's forecasts.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes recoverable gift aid, which is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from church retreats and other events and courses.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Leased assets

Leases which do not transfer substantially all the risks and rewards of ownership to the charity are classified as operating leases. Operating lease payments are recognised as an expense on a straight-line basis over the lease term (unless another systematic basis is more representative of use).

e) 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 charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

2 Accounting Policies continued

g) Tangible fixed assets
Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £500 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected economic life. The economic life of the charity's assets is estimated to range from 3 to 7 years.

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

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

i) Financial instruments
The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive).

j) Exemption from preparing a cashflow statement
The charity has taken advantage of an exemption conferred by the Charities SORP and has not prepared a cash flow statement.

k) Critical accounting estimates and areas of judgement
The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations and legacies

	2021	2020
	£	£
Donations of cash and similar	132,917	122,759
Income tax recoverable	28,018	27,066
	160,935	149,825

4 Income from charitable activities

	2021	2020
	£	£
Church retreats and events	607	1,219
Consultancy fees	3,182	-
	3,789	1,219

5 Charitable expenditure

	2021	2020
	£	£
a Costs incurred directly on specific activities		
Salaries, travel and expenses	111,253	85,382
Sunday ministry costs	8,980	10,734
Other ministry costs	4,335	5,211
Training	2,004	2,988
Volunteer expenses	1,740	-
Grants payable (note 5c)	13,611	16,246
	141,922	120,561
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee for preparing and examining the accounts	1,500	1,260
Administration	6,478	4,185
Depreciation of tangible fixed assets	2,043	1,777
Insurance	664	511
	10,685	7,732
Total expenditure	152,607	128,293

The fee payable to the independent examiner for preparing and examining the accounts was £1,500 (2020: £1,320); in addition the charity paid £798 (2020: £743) to Stewardship for payroll bureau services.

5 Charitable expenditure continued

c Grants payable

	Institutions	Individuals	2021
	£	£	£
Grants for UK mission	13,020	-	13,020
Grants for the relief of poverty	-	591	591
	13,020	591	13,611

The comparatives for the previous year are as follows:

	Institutions	Individuals	2020
	£	£	£
Grants for UK mission	15,040	-	15,040
Grants for the relief of poverty	-	1,206	1,206
	15,040	1,206	16,246

The charity's principal grants to institutions comprised:

	2021	2020
	£	£
Grace Church Nottingham	-	10,000
Grace Connection	7,020	5,040
The River Church	5,000	-
Newday	1,000	-
	13,020	15,040

6 Staff costs, the cost of key management personnel and trustee remuneration

The average monthly number of employees was 5 (2020: 4.4). Most of the charity's activities are carried out by volunteers. No staff received salaries at a rate of more than £60,000 per annum.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	2021 £
Key management connected to trustees:			
Jennifer Key, who is married to Christopher Key	15,487	774	16,261
Key management (not trustee)			
Steve Morrison	35,190	1,760	36,950
			53,211

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	2020 £
Key management connected to trustees:			
Jennifer Key, married to Christopher Key	12,968	648	13,616
Key management (not trustee)			
Steve Morrison	34,000	1,700	35,700
			49,316

No trustees received employment benefits in either the current year or in the preceding year.

7 Tangible fixed assets

	Fixtures, fittings and equipment	Total 2021
	£	£
Cost		
At 1 September 2020	7,107	7,107
Additions in year	1,066	1,066
At 31 August 2021	8,173	8,173
Accumulated depreciation		
At 1 September 2020	1,777	1,777
Charge for the year	2,043	2,043
At 31 August 2021	3,820	3,820
Net book value		
At 31 August 2021	4,353	4,353
At 31 August 2020	5,330	5,330

8 Debtors

	2021	2020
	£	£
Tax recoverable	9,920	2,090
Other debtors	398	-
Prepayments	2,590	568
	12,908	2,658

9 Cash at bank and in hand

	2021	2020
	£	£
Cash at bank with immediate access	155,419	152,394
	155,419	152,394

10 Creditors: liabilities falling due within one year

	2021	2020
	£	£
Accruals	1,500	1,320
	1,500	1,320

11 Pension commitments

During the year employer's pension contributions totalling £5,031 (2020: £3,890) were payable to defined contribution personal pension schemes. No contributions were owed at the balance sheet date (2020: £nil).

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
Restricted Funds					
Hardship fund	861	-	(257)	-	603
Together Weekend fund	150	-	-	-	150
	1,011	-	(257)	-	753
General Unrestricted Funds	158,052	164,724	(152,349)	-	170,426
Aggregate of funds	159,062	164,724	(152,607)	-	171,180

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	4,353	-	-	4,353
Debtors	12,908	-	-	12,908
Cash at bank and in hand	154,666	-	753	155,419
Creditors falling due within one year	(1,500)	-	-	(1,500)
	170,426	-	753	171,180

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
Restricted Funds					
Hardship fund	-	1,766	(906)	-	861
Together Weekend fund	-	150	-	-	150
	-	1,916	(906)	-	1,011
General Unrestricted Funds	136,312	149,127	(127,387)	-	158,052
Aggregate of funds	136,312	151,043	(128,293)	-	159,062

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2020 £
Tangible fixed assets	5,330	-	-	5,330
Debtors	2,658	-	-	2,658
Cash at bank and in hand	151,384	-	1,011	152,394
Creditors falling due within one year	(1,320)	-	-	(1,320)
	158,052	-	1,011	159,062

13 Transactions with related parties

During the year the charity:

a) received donations totalling £31,102 (2020: £26,480) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

b) paid Julia Morrison, who is married to Steve Morrison (a member of key management), employment benefits totalling £10,241 (2020: £6,552) for providing pastoral support services to the charity.

Except for the reimbursement of expenses incurred when acting as agent for the charity, no expenses were paid to, or for, the trustees.

Except as disclosed in note 6 'Staff costs', there have been no other transactions with related parties during the year.

14 Members

Each member of the company commits to contribute if the charity is wound up an amount of £1.

KING'S CHURCH BIRMINGHAM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES

FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted funds General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £	Unrestricted funds General 2020 £	Designated 2020 £	Restricted 2020 £	Total 2020 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	160,935	-	-	160,935	147,908	-	1,916	149,825
Charitable activities	4	3,789	-	-	3,789	1,219	-	-	1,219
Total income and endowments		164,724	-	-	164,724	149,127	-	1,916	151,043
EXPENDITURE ON:									
Charitable activities:	5	152,349	-	257	152,607	127,387		906	128,293
Total Expenditure		152,349	-	257	152,607	127,387	-	906	128,293
Net income/(expenditure)		12,375	-	(257)	12,118	21,740	-	1,011	22,750
Transfers between funds		-	-	-	-	-	-	-	-
Net movement in funds		12,375	-	(257)	12,118	21,740	-	1,011	22,750
Reconciliation of funds:									
Total funds brought forward		158,052	-	1,011	159,062	136,312	-	-	136,312
Total funds carried forward	12	170,426	-	753	171,180	158,052	-	1,011	159,062