

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

Contents	Page
Company Information	1
Trustees' Annual Report	2-4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Accounts	8-13
Detailed Statement of Financial Activities with Comparatives	14

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.

KING'S CHURCH BIRMINGHAM
TRUSTEES' ANNUAL REPORT CONTINUED

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 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.

KING'S CHURCH BIRMINGHAM
TRUSTEES' ANNUAL REPORT CONTINUED

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

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:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- 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.

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

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.

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>160,935</u>	<u>149,825</u>

4 Income from charitable activities

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

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
	<u>141,922</u>	<u>120,561</u>
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
	<u>10,685</u>	<u>7,732</u>
Total expenditure	<u>152,607</u>	<u>128,293</u>

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.

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

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
	<u>13,020</u>	<u>591</u>	<u>13,611</u>

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
	<u>15,040</u>	<u>1,206</u>	<u>16,246</u>

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	-
	<u>13,020</u>	<u>15,040</u>

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
			<u>53,211</u>

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
			<u>49,316</u>

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

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

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	<u>8,173</u>	<u>8,173</u>
Accumulated depreciation		
At 1 September 2020	1,777	1,777
Charge for the year	2,043	2,043
At 31 August 2021	<u>3,820</u>	<u>3,820</u>
Net book value		
At 31 August 2021	<u>4,353</u>	<u>4,353</u>
At 31 August 2020	<u>5,330</u>	<u>5,330</u>

8 Debtors

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

9 Cash at bank and in hand

	2021 £	2020 £
Cash at bank with immediate access	155,419	152,394
	<u>155,419</u>	<u>152,394</u>

10 Creditors: liabilities falling due within one year

	2021 £	2020 £
Accruals	1,500	1,320
	<u>1,500</u>	<u>1,320</u>

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).

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

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 £
<i>Restricted Funds</i>					
Hardship fund	861	-	(257)	-	603
Together Weekend fund	150	-	-	-	150
	<u>1,011</u>	<u>-</u>	<u>(257)</u>	<u>-</u>	<u>753</u>
<i>General Unrestricted Funds</i>	158,052	164,724	(152,349)	-	170,426
Aggregate of funds	<u>159,062</u>	<u>164,724</u>	<u>(152,607)</u>	<u>-</u>	<u>171,180</u>

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	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)
	<u>170,426</u>	<u>-</u>	<u>753</u>	<u>171,180</u>

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 £
<i>Restricted Funds</i>					
Hardship fund	-	1,766	(906)	-	861
Together Weekend fund	-	150	-	-	150
	<u>-</u>	<u>1,916</u>	<u>(906)</u>	<u>-</u>	<u>1,011</u>
<i>General Unrestricted Funds</i>	136,312	149,127	(127,387)	-	158,052
Aggregate of funds	<u>136,312</u>	<u>151,043</u>	<u>(128,293)</u>	<u>-</u>	<u>159,062</u>

Analysis of net assets by fund

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

	<u>Unrestricted Funds</u>			
	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)
	<u>158,052</u>	<u>-</u>	<u>1,011</u>	<u>159,062</u>

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

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				Unrestricted funds			
		General	Designated	Restricted	Total	General	Designated	Restricted	Total
		2021	2021	2021	2021	2020	2020	2020	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