

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.

KING'S CHURCH BIRMINGHAM
TRUSTEES' ANNUAL REPORT continued

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.

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

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

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.

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

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.

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

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
	<u>179,623</u>	<u>160,935</u>

4 Income from charitable activities

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

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
	<u>157,190</u>	<u>141,922</u>
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
	<u>9,626</u>	<u>10,685</u>
Total expenditure	<u>166,816</u>	<u>152,607</u>

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.

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

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
	<u>10,500</u>	<u>1,444</u>	<u>11,944</u>

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

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	-
	<u>10,500</u>	<u>13,020</u>

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
			<u>51,651</u>

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
			<u>53,211</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 2022

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	<u>9,322</u>	<u>9,322</u>
Accumulated depreciation		
At 1 September 2021	3,820	3,820
Charge for the year	2,330	2,330
At 31 August 2022	<u>6,150</u>	<u>6,150</u>
Net book value		
At 31 August 2022	<u>3,171</u>	<u>3,171</u>
At 31 August 2021	<u>4,353</u>	<u>4,353</u>

8 Debtors

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

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	-
	<u>183,659</u>	<u>155,419</u>

10 Creditors: liabilities falling due within one year

	2022 £	2021 £
Accruals	1,812	1,500
	<u>1,812</u>	<u>1,500</u>

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).

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

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 £
<i>Restricted Funds</i>					
Hardship fund	603	-	(1,294)	691	-
Together Weekend fund	150	-	(150)	-	-
	<u>753</u>	<u>-</u>	<u>(1,444)</u>	<u>691</u>	<u>-</u>
<i>General Unrestricted Funds</i>	170,426	184,958	(165,372)	(691)	189,321
Aggregate of funds	<u>171,180</u>	<u>184,958</u>	<u>(166,816)</u>	<u>-</u>	<u>189,321</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 £	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)
	<u>189,321</u>	<u>-</u>	<u>-</u>	<u>189,321</u>

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 £
<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

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 £	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>

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

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				Unrestricted funds			
		General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	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