

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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KING'S CHURCH BIRMINGHAM
TRUSTEES' ANNUAL REPORT
(INCORPORATING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 AUGUST 2025

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.

KING'S CHURCH BIRMINGHAM

TRUSTEES' ANNUAL REPORT continued

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.

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 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 comfortably 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.

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:

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
		<u>7,788</u>	<u>-</u>	<u>7,788</u>	<u>2,943</u>
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
		<u>359,472</u>	<u>80,730</u>	<u>440,202</u>	<u>336,651</u>
CREDITORS: Amounts falling due within one year	13	(2,649)	-	(2,649)	(2,863)
Net current assets		<u>356,823</u>	<u>80,730</u>	<u>437,553</u>	<u>333,788</u>
TOTAL NET ASSETS		<u>364,611</u>	<u>80,730</u>	<u>445,340</u>	<u>336,731</u>
FUND BALANCES	15				
Unrestricted general funds		364,611	-	364,611	336,731
Restricted funds		-	80,730	80,730	-
		<u>364,611</u>	<u>80,730</u>	<u>445,340</u>	<u>336,731</u>

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:

- 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:

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.

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

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.

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

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
	<u>363,108</u>	<u>264,731</u>

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
	<u>9,953</u>	<u>10,981</u>

5 Investment income

	2025	2024
	£	£
Bank interest	7,789	4,320
	<u>7,789</u>	<u>4,320</u>

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

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
	<u>255,369</u>	<u>229,627</u>
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
	<u>16,871</u>	<u>12,122</u>
Total expenditure	<u>272,240</u>	<u>241,749</u>

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
	<u>11,600</u>	<u>4,073</u>	<u>15,673</u>

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
	<u>11,980</u>	<u>3,233</u>	<u>15,213</u>

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
	<u>11,600</u>	<u>11,980</u>

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
			<u>82,527</u>

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

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			<u>14,766</u>
			<u>74,876</u>

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	<u>7,086</u>	<u>7,086</u>
Amortisation		
At 1 September 2024	-	-
Charge for the year	1,417	1,417
Eliminated on disposal	-	-
At 31 August 2025	<u>1,417</u>	<u>1,417</u>
Net book value		
At 31 August 2025	<u>5,669</u>	<u>5,669</u>
At 31 August 2024	<u>-</u>	<u>-</u>

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	<u>15,688</u>	<u>15,688</u>
Accumulated depreciation		
At 1 September 2024	11,690	11,690
Charge for the year	1,879	1,879
At 31 August 2025	<u>13,569</u>	<u>13,569</u>
Net book value		
At 31 August 2025	<u>2,119</u>	<u>2,119</u>
At 31 August 2024	<u>2,943</u>	<u>2,943</u>

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

11 Debtors

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

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
	<u>427,538</u>	<u>319,920</u>

13 Creditors: liabilities falling due within one year

	2025	2024
	£	£
Trade creditors	9	583
Accruals	2,640	2,280
	<u>2,649</u>	<u>2,863</u>

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 £
<i>Restricted Funds</i>					
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
<i>General Unrestricted Funds</i>	336,731	292,300	(262,448)	(1,973)	364,610
Aggregate of funds	<u>336,731</u>	<u>380,850</u>	<u>(272,240)</u>	<u>-</u>	<u>445,340</u>

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)
	<u>364,611</u>	<u>-</u>	<u>80,730</u>	<u>445,340</u>

KING'S CHURCH BIRMINGHAM
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2025

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 £
<i>Restricted Funds</i>					
Hardship fund	-	1,053	(3,941)	2,888	-
	-	1,053	(3,941)	2,888	-
<i>General Unrestricted Funds</i>	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:

	<u>Unrestricted Funds</u>		Restricted funds	2024 £
	General funds £	Designated funds £	£	
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	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
	General 2025 £	Designated 2025 £	Restricted 2025 £	Total 2025 £	General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £
INCOME AND ENDOWMENTS FROM:								
Donations and legacies	274,558	-	88,550	363,108	263,678	-	1,053	264,731
Charitable activities	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:	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	364,610	-	80,730	445,340	336,731	-	-	336,731