



**CHARITY COMMISSION**  
FOR ENGLAND AND WALES

## Trustees' Annual Report for the period

From 01/01/2022  
Period end date 31/12/2022

Period start date 01/01/2022 To

Charity name: Victory Outreach Church Birmingham

Charity registration number: 1193053

## Objectives and Activities

|                                                                                                                                                                      | SORP reference     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the purposes of the charity as set out in its governing document                                                                                          | Para 1.17          | Victory Outreach Birmingham objects are:<br>To advance the Christian faith in Birmingham and the Black Country by providing a place of worship and holding religious services, ceremonies, public celebration of religious festivals, raising awareness of religious beliefs and practices, and religious education. Also, providing pastoral care and relieving the needs of those in poverty, financial hardship or ill health as a practical expression of faith; To advance the education of the public in life skills, personal development skills and employability support.                                                                                                                                                                                                                                                                                                                                                       |
| Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts. | Para 1.17 and 1.19 | <p>We promote religion for the benefit of the public by holding services, prayer meetings and discipleship courses about the Christian faith. We encourage and facilitate the practice of the religion by existing followers by providing Sunday services open to the public and conducting religious ceremonies.</p> <p>We advance education for public benefit by giving information in a way that increases the knowledge and abilities of those being educated; increasing public learning and knowledge about Christianity but also about life skills, personal development and helping support with getting back to work. This is to help the development of individual capabilities, competencies, skills and understanding for life.</p> <p>Our beneficiaries are our congregation and people we connect with, but all of our courses and studies are open to the public and anyone that feels they would benefit from them.</p> |

|                                                                                                                              |           |                                                                                 |
|------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------|
| Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit | Para 1.18 | Our trustees have regard to the Charity Commissions guidance on public benefit. |
|------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------------------|

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                  | SORP reference |  |
|------------------------------------------------------------------|----------------|--|
| Policy on grant making                                           | Para 1.38      |  |
| Policy on social investment including program related investment | Para 1.38      |  |
| Contribution made by volunteers                                  | Para 1.38      |  |
| Other                                                            |                |  |

## Achievements and Performance

|                                                                                                                                                                                                 | SORP reference |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole. | Para 1.20      | <p>The charity has seen growth during 2022 as more people are meeting and interacting in person. We have consistently provided weekly in person services to encourage and uplift people in the after effects of the pandemic. We have celebrated the Christian religious festivals with services and teaching about them. We have also had our first baby dedications and baptism. We have also united with other churches in our area to support each other and bring cohesion with other Christian communities.</p> <p>We provide a weekly schedule of in person and online prayer and bible discussion that is open to anyone that wants to connect or be enlightened about the Christian faith. We provided discipleship training to our congregation and have courses to help people grow in their faith and understanding of who they are. Many have grown and become the core of the church that are encouraged to love and help</p> |

|  |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | <p>others around them. We have really seen a development in the sense of family and community in our church as we have been having social events for people to come together to help combat loneliness and isolation.</p> <p>We have continued to share the gospel on the streets each week and providing help for people living on the streets and others in addiction by signposting them to a Victory Outreach recovery home where they have done a residential recovery programme and seen their lives changed.</p> <p>We provided pastoral care to those in need by helping those who were sick, praying for them and helping to provide for any needs they have. We have also been a collection point for the food bank and have encourage people to give to those struggling with financial need and lack of food at this time. We encourage our congregation to be a light in our community and help where we can see a need.</p> |
|--|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

#### **Additional information (optional)**

You may choose to include further statements where relevant about:

|                                                              |           |  |
|--------------------------------------------------------------|-----------|--|
| Achievements against objectives set                          | Para 1.41 |  |
| Performance of fundraising activities against objectives set | Para 1.41 |  |
| Investment performance against objectives                    | Para 1.41 |  |
| Other                                                        |           |  |

## Financial Review

|                                                                                  |           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Review of the charity's financial position at the end of the period              | Para 1.21 | The charity is in a positive financial position as of the end of this period as our income has increased in the financial year.                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Statement explaining the policy for holding reserves stating why they are held   | Para 1.22 | The trustees of Victory Outreach Birmingham recognise importance of a reserves policy to help demonstrate good stewardship and financial management and to manage its reputation. Our policy is to retain sufficient reserves to ensure that the church charity has sufficient funds to meet its financial commitments; to demonstrate that the church charity is sustainable into the future; To ensure that the church charity is able to manage future unforeseen financial difficulties; To ensure that excessive funds are not held without any identifiable reason or for any identifiable purpose. |
| Amount of reserves held                                                          | Para 1.22 | £1000                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| Reasons for holding zero reserves                                                | Para 1.22 | n/a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Details of fund materially in deficit                                            | Para 1.24 | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Explanation of any uncertainties about the charity continuing as a going concern | Para 1.23 | n/a                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                 |           |  |
|---------------------------------------------------------------------------------|-----------|--|
| The charity's principal sources of funds (including any fundraising)            | Para 1.47 |  |
| Investment policy and objectives including any social investment policy adopted | Para 1.46 |  |
| A description of the principal risks facing the charity                         | Para 1.46 |  |
| Other                                                                           |           |  |

## Structure, Governance and Management

|                                                                                                                                                                           |           |                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Description of charity's trusts:                                                                                                                                          |           |                                                                                                                                                                   |
| Type of governing document<br>(trust deed, royal charter)                                                                                                                 | Para 1.25 | Constitution                                                                                                                                                      |
| How is the charity constituted?<br>(e.g unincorporated association, CIO)                                                                                                  | Para 1.25 | CIO                                                                                                                                                               |
| Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees | Para 1.25 | New trustees are appointed by the existing board of trustees on the basis of their expertise and involvement in furthering the vision and mission of the charity. |

### Additional information (optional)

You may choose to include further statements where relevant about:

|                                                                                           |           |  |
|-------------------------------------------------------------------------------------------|-----------|--|
| Policies and procedures adopted for the induction and training of trustees                | Para 1.51 |  |
| The charity's organisational structure and any wider network with which the charity works | Para 1.51 |  |
| Relationship with any related parties                                                     | Para 1.51 |  |
| Other                                                                                     |           |  |

## Reference and Administrative details

|                             |                                                           |
|-----------------------------|-----------------------------------------------------------|
| Charity name                | Victory Outreach Church Birmingham                        |
| Other name the charity uses | VO Birmingham                                             |
| Registered charity number   | 1193053                                                   |
| Charity's principal address | 18 Hollywood Croft<br>Great Barr<br>Birmingham<br>B42 1HT |
|                             |                                                           |

### **Names of the charity trustees who manage the charity**

|    | Trustee name  | Office (if any) | Dates acted if not for whole year | Name of person (or body) entitled to appoint trustee (if any) |
|----|---------------|-----------------|-----------------------------------|---------------------------------------------------------------|
| 1  | James Hunter  | Chairperson     |                                   |                                                               |
| 2  | Lucy Bartley  | Secretary       |                                   |                                                               |
| 3  | Tarnya Coley  | Treasurer       |                                   |                                                               |
| 4  | Stephen Miles |                 |                                   |                                                               |
| 5  |               |                 |                                   |                                                               |
| 6  |               |                 |                                   |                                                               |
| 7  |               |                 |                                   |                                                               |
| 8  |               |                 |                                   |                                                               |
| 9  |               |                 |                                   |                                                               |
| 10 |               |                 |                                   |                                                               |
| 11 |               |                 |                                   |                                                               |
| 12 |               |                 |                                   |                                                               |
| 13 |               |                 |                                   |                                                               |
| 14 |               |                 |                                   |                                                               |
| 15 |               |                 |                                   |                                                               |
| 16 |               |                 |                                   |                                                               |
| 17 |               |                 |                                   |                                                               |
| 18 |               |                 |                                   |                                                               |
| 19 |               |                 |                                   |                                                               |
| 20 |               |                 |                                   |                                                               |

Corporate trustees – names of the directors at the date the report was approved

[illegible]

Name of trustees holding title to property belonging to the charity

[illegible]

## Funds held as custodian trustees on behalf of others

|                                                                                                                               |  |
|-------------------------------------------------------------------------------------------------------------------------------|--|
| Description of the assets held in this capacity                                                                               |  |
| Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects |  |
| Details of arrangements for safe custody and segregation of such assets from the charity's own assets                         |  |

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

| Type of adviser | Name | Address |
|-----------------|------|---------|
|                 |      |         |
|                 |      |         |
|                 |      |         |
|                 |      |         |

#### Name of chief executive or names of senior staff members (Optional information)

Reverend Colin Ruddock

## Exemptions from disclosure

Reason for non-disclosure of key personnel details

|  |
|--|
|  |
|--|

## Other optional information

Our volunteers are crucial to what we do. We acknowledge the amazing contribution that our volunteers make in helping us to achieve our charity objectives. They are passionate about making a difference to the lives of others through the work of our charity. We appreciate all they do.

## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

|                                     |                                                                                   |  |
|-------------------------------------|-----------------------------------------------------------------------------------|--|
| Signature(s)                        |  |  |
| Full name(s)                        | Lucy Ann Bartley                                                                  |  |
| Position (eg Secretary, Chair, etc) | Secretary                                                                         |  |

  

|      |          |
|------|----------|
| Date | 17-10-23 |
|------|----------|

**Charity registration number 1193053**

**VICTORY OUTREACH CHURCH BIRMINGHAM  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED  
31 DECEMBER 2022**

## **VICTORY OUTREACH CHURCH BIRMINGHAM**

### **LEGAL AND ADMINISTRATIVE INFORMATION**

|                             |                                                                                                                            |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>Trustees</b>             | James Hunter<br>Tarnya Claudette Coley<br>Lucy Ann Bartley<br>Stephen John Miles                                           |
| <b>Registered office</b>    | 18 Hollywood Croft<br>Birmingham<br>B42 1HT                                                                                |
| <b>Charity number</b>       | 1193053                                                                                                                    |
| <b>Independent examiner</b> | Erdingsworth Business & Tax Advisors Ltd<br>Unit 115-119 Fort Dunlop<br>Fort Parkway<br>Erdington<br>Birmingham<br>B24 9FE |

## **VICTORY OUTREACH CHURCH BIRMINGHAM**

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## **VICTORY OUTREACH CHURCH BIRMINGHAM**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF VICTORY OUTREACH CHURCH BIRMINGHAM**

I report to the trustees on my examination of the financial statements of VICTORY OUTREACH CHURCH BIRMINGHAM (the Charity) for the year ended 31 DECEMBER 2022.

#### **Responsibilities and basis of report**

As the trustees of the Charity (and its directors for the purposes of Company Law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the act 2006 Act and are eligible for independent examination, I report in respect of my examination of the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

Since the Charity's gross income exceeded £35,000 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 Accounting Technicians (AAT), 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 that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with these records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 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 financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for 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).

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 to enable a proper understanding of the financial statements to be reached.



#### **Erdingsworth Business & Tax Advisors Ltd**

Unit 115-119 Fort Dunlop  
Fort Parkway  
Birmingham  
B24 9FE

Dated: 5<sup>th</sup> October 2023

# VICTORY OUTREACH CHURCH BIRMINGHAM

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2022

|                                                           |       | Unrestricted<br>funds<br>2022<br>£ | Total<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ | Total<br>2021<br>£ |
|-----------------------------------------------------------|-------|------------------------------------|--------------------|------------------------------------|--------------------|
|                                                           | Notes |                                    |                    |                                    |                    |
| <b><u>Income from</u></b>                                 |       |                                    |                    |                                    |                    |
| Income from charitable activities                         | 3     | 23,678                             | 23,678             | 17,584                             | 17,584             |
| <b>Total Income</b>                                       |       | <u>23,678</u>                      | <u>23,678</u>      | <u>17,584</u>                      | <u>17,584</u>      |
| <b><u>Expenditure on:</u></b>                             |       |                                    |                    |                                    |                    |
| Charitable activities                                     | 4     | <u>23,740</u>                      | <u>23,740</u>      | <u>21,234</u>                      | <u>21,234</u>      |
| <b>Net income for the year/<br/>Net movement in funds</b> |       | <u>( 62)</u>                       | <u>( 62)</u>       | <u>( 3,650)</u>                    | <u>( 3,650)</u>    |
| Fund balances at 1 November 2021                          |       | <u>665</u>                         | <u>665</u>         | <u>4,315</u>                       | <u>4,315</u>       |
| <b>Fund balances at 31 October<br/>2022</b>               |       | <u>603</u>                         | <u>603</u>         | <u>665</u>                         | <u>665</u>         |

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

All income and expenditure derive from continuing activities.

# VICTORY OUTREACH CHURCH BIRMINGHAM

## BALANCE SHEET AS AT 31 DECEMBER 2022

|                                                       | Notes | 2022<br>£    | £            | 2021<br>£    | £            |
|-------------------------------------------------------|-------|--------------|--------------|--------------|--------------|
| <b>Fixed assets</b>                                   |       |              |              |              |              |
| Tangible assets                                       | 5     |              | 1,578        |              | 1,753        |
| <b>Current assets</b>                                 |       |              |              |              |              |
| Cash at bank and in hand                              |       | 1,563        |              | 1,103        |              |
|                                                       |       | <u>1,563</u> |              | <u>1,103</u> |              |
| <b>Creditors: amounts falling due within one year</b> | 6     | 346          |              | -            |              |
| Net current assets                                    |       |              | <u>1,217</u> |              | <u>1,103</u> |
| <b>Total assets less current liabilities</b>          |       |              | <u>2,795</u> |              | <u>2,856</u> |
| <b>Income funds</b>                                   |       |              |              |              |              |
| <u>Unrestricted funds</u>                             |       |              |              |              |              |
| General unrestricted funds                            |       | 2,795        |              | 2,856        |              |
|                                                       |       | <u>2,795</u> |              | <u>2,856</u> |              |
|                                                       |       |              | <u>2,795</u> |              | <u>2,856</u> |

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the trustees on 5<sup>th</sup> October 2023

  
 .....  
 Lucy Ann Bartley  
 Trustee

## **VICTORY OUTREACH CHURCH BIRMINGHAM**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **1 Accounting Policies**

##### **Charity Information**

Victory Outreach Church Birmingham is a Charity registered in England and Wales. The registered office is 18 Hollywood Croft, Birmingham, B42 1HT

##### **1.1 Accounting convention**

The financial statements have been prepared in accordance with the Charity's (governing document), the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (FRS 102) and the Charities SORP "Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The charity is a Public Benefit Entity as defined by FRS 102.

##### **1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus, the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

##### **1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

##### **1.4 Income**

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

## VICTORY OUTREACH CHURCH BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting Policies (continued)

##### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated based on time spent, and depreciation charges are allocated on the portion of the assets use.

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised to write off the cost or valuation of assets less their residual values over their useful lives on the following basis.

|                       |                   |
|-----------------------|-------------------|
| Fixtures and fittings | 20% straight line |
| Computers             | 20% straight line |

##### 1.7 Impairment of fixed assets

At each reporting end date, the Charity reviews the carrying amount of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss (if any).

##### 1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.9 Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operation from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities.

Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

## **VICTORY OUTREACH CHURCH BIRMINGHAM**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)** **FOR THE YEAR ENDED 31 DECEMBER 2022**

#### **1.10 Employee benefits**

The cost of any unused holiday entitlement is recognised in the period in which the employees' services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of any employee or to provide termination benefits.

#### **1.11 Retirement benefits**

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

### **2 Critical accounting estimates and judgements**

In the application of the Charity's accounting policies, the trustees are required to make judgments, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that, or in the period of the revision and future periods where the revision affects both current and future periods.

# VICTORY OUTREACH CHURCH BIRMINGHAM

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 3 Donations and legacies

|                     | Unrestricted<br>funds<br>2022<br>£ | Unrestricted<br>funds<br>2021<br>£ |
|---------------------|------------------------------------|------------------------------------|
| Donations and gifts | 23,678                             | 17,584                             |
| Legacies receivable | -                                  | -                                  |
|                     | <u>23,678</u>                      | <u>17,584</u>                      |

|                               | (Continued)   |               |
|-------------------------------|---------------|---------------|
| Donations and gifts           |               |               |
| Church offerings and legacies | 23,678        | 17,584        |
|                               | <u>23,678</u> | <u>17,584</u> |

### 4 Charitable activities

|                                    | Projects<br>2022<br>£ | Total<br>2022<br>£ | Projects<br>2021<br>£ | Total<br>2021<br>£ |
|------------------------------------|-----------------------|--------------------|-----------------------|--------------------|
| Staff costs                        | 3,250                 | 3,250              | 3,250                 | 3,250              |
| Office premises and<br>other costs | 19,617                | 19,617             | 17,864                | 17,864             |
| Governance costs                   | 360                   | 360                | -                     | -                  |
| Staff and training                 | 120                   | 120                | 120                   | 120                |
|                                    | <u>23,347</u>         | <u>23,347</u>      | <u>21,234</u>         | <u>21,234</u>      |

#### Analysis by fund

|                    |               |               |               |               |
|--------------------|---------------|---------------|---------------|---------------|
| Unrestricted funds | 23,347        | 23,347        | 21,234        | 21,234        |
|                    | <u>23,347</u> | <u>23,347</u> | <u>21,234</u> | <u>21,234</u> |

**VICTORY OUTREACH CHURCH BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**5 Tangible fixed assets**

|                                    | <b>Fixtures and fittings</b> | <b>Computers</b> | <b>Total</b> |
|------------------------------------|------------------------------|------------------|--------------|
| <b>Cost</b>                        | <b>£</b>                     | <b>£</b>         | <b>£</b>     |
| At 1 January 2022                  | -                            | 1,753            | 1,753        |
| At 31 December 2022                | 214                          | 1,753            | 1,967        |
| <b>Depreciation and Impairment</b> |                              |                  |              |
| At 1 January 2022                  | -                            | -                | -            |
| Depreciation charged in year       | 43                           | 351              | 393          |
| At 31 December 2022                | 43                           | 351              | 393          |
| <b>Carrying amount</b>             |                              |                  |              |
| At 31 December 2022                | 171                          | 1,402            | 1,574        |
| At 31 December 2021                | -                            | 1,753            | 1,753        |

**VICTORY OUTREACH CHURCH BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2022**

**6 Creditors: amounts falling due within one year**

|                              | <b>2022</b> | <b>2021</b> |
|------------------------------|-------------|-------------|
|                              | <b>£</b>    | <b>£</b>    |
| Credit card                  | 46          | -           |
| Accruals and deferred income | 300         | -           |
|                              | <u>346</u>  | <u>-</u>    |

**7 Employees**

The average monthly number of employees during the year was 1 (2021: 1)

**Employment costs**

|                    | <b>2022</b>  | <b>2021</b>  |
|--------------------|--------------|--------------|
|                    | <b>£</b>     | <b>£</b>     |
| Wages and salaries | 3,250        | 3,250        |
|                    | <u>3,250</u> | <u>3,250</u> |

The average headcount expressed as full-time equivalents was 1 (2021: 1).

There were no employees whose annual remuneration was more than £60,000.

**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

**9 Related party transactions**

There were no disclosable related party transactions during the year (2021: £nil).

**10 Independent examination**

The remuneration paid to the independent examiner was £360 (2021: £400).