

BIRMINGHAM CHRISTIAN COLLEGE

(A company limited by guarantee)

Company No 2320164

Charity No 1002205

Trustees' Annual Report and Accounts

for the year ended 31 December 2020

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

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BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

Summary Overview

BCC successfully obtained the validation of Newman University for a degree programme (BA Theology) in 2020. Delivery of training for Ministers or clergy and Christian lay-leaders continued virtually. Our staff in conjunction with another team in USA, led an international missions research for our partner, The Church of Pentecost. This research project assessed the mission activities of the denomination in North America and Europe and made recommendations for improving propagation of the gospel and retention of converts in the church for the Lord Jesus Christ. BCC staff are also participating in a global curriculum review and development for our partner, the Church of Pentecost. Staff also contributed to and presented the theological input on an international Covid-19 Strategic Committee of our partner that educated church communities in Asia, Africa, Europe and the Americas on the conspiracy theories against the Covid-19 vaccines.

Apart from the Ministerial Students of our partner church, some of whom came from continental Europe, we enrolled other students from across the United Kingdom due to the flexibility that virtual learning offered. Various intellectual and practical exercises and lectures were used to prepare the students for full time Christian ministry as Overseers (pastors). At the end of this year, most of the students from our fourth cohort of ministerial trainees have completed their studies and are all serving the Lord and their communities in different parts of the UK and Europe. Our residential lay-leaders programme, which used to run from Thursday nights to Saturday afternoons on most weekends had to stop due the Covid-19 national lockdown. However, we accommodated the CoP-UK ministers for their retreat in January 2020 before the pandemic.

The assignment of the head leasehold of the Crowther Hall campus from the CMS to BCC was completed by the end of 2020. Following the renovation of the East Block and its partial furnishing, it became the central hub of our training activities. Also, it provides accommodation to some residential students and three (3) lecture halls fitted with relevant modern technology. The renovation and extension of the Chapel Block continued at the beginning of 2020 but had to be stopped by the national lockdown in March 2020. The tanking of the basement of the Chapel Block was however completed, solving the underground flooding issue in this property. A huge capital injection from The Church of Pentecost-UK (CoP) has enabled BCC to progress steadily. This partnership is supporting both charities in fulfilling their common objectives, yielding mutual benefits and benefit to the public in various ways.

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

Structure and Governance

The College is a charitable company limited by guarantee and established by Memorandum and Articles of Association dated 22 November 1988. It is governed by Directors who are also Trustees for the purposes of charity law. In the event of the charity being wound up the liability of the members is limited to £1 each.

Trustees

The Directors/Trustees who served during the year were as follows:

Osei Owusu Afriyie (Chairman)
Lord Elorm Donkor (Secretary)
Kwaku Joe Adomako
Kwabena Agyapong Koduah
Winifred Agyemang
Francis Owusu Kwaah
Ebenezer Nii Odai Quaye
Eric Kwabena Nyamekye (appointed 24 June 2020)

The trustees were recruited in recognition of the current needs of the Board and of the skills and experience of the prospective appointee. There is a process for the appointment of new members that includes a review of prospective trustees by Board members. Training for new trustees is arranged according to individual circumstances and with recognition of previous experience in working with charities and charitable companies. Mainly, the trustees are drawn from a pool of leaders from our partner church, The Church of Pentecost.

Organisation and Management

The Board of Trustees is in overall charge of the charity. Day to day management of operational activities is managed by the Principal, Dr Lord Elorm Donkor, who is also the secretary of the Board of Trustees. The board has worked conscientiously to ensure that BCC and CoP benefits mutually from the activities at BCC and these two charities' objectives are met in the process.

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

Risk Management

The trustees review major potential risks that the College faces on a regular basis. As part of the on-going comprehensive site review and planning, continuing risks are being reviewed progressively. The enormity of the capital funding required for the upgrading of the site and its facilities was considered a major risk. However, both the International and National Councils of The Church of Pentecost uphold the partnership whereby the church supports BCC in an arrangement that is mutually beneficial to the two charities. A day has been established as BCC Donation Day in the church on which all the branches of the CoP across Europe ask for and encourage voluntary donations from members towards the running of BCC. Also, part of the training budget of the church was given towards the operations of BCC. The church also made available to BCC three additional members of staff on secondment to work at the college and funds a lectureship post at the church's expense because of the training BCC provides to the church and the public.

Objectives and Activities

The principal objectives of the charity are defined by the Memorandum of Association of the Company as follows:

- 1 Promoting the advancement of the Christian faith in the UK and elsewhere by spreading the Gospel of the Lord Jesus Christ
- 2 To provide education and training in the knowledge, understanding and practice of the Christian faith, and in such other subjects which are complementary to the students theological training as the trustees see fit, and to do all such things as are necessary to the attainment of that object.

3 Since CoP-UK also has among its main objectives: to advance the Christian faith and advance education, BCC's working partnership with it is working well and resulting not only in mutual benefit but also benefiting the public in ways that either of them would have found difficult to achieve in the current circumstances. About eighty-four lay-leaders of the church benefited from various training activities run by BCC before the pandemic. Twenty-six Ministerial Students are still continuing with their training at BCC at different levels.

Achievements and Performance

The improvement and modernisation of the heating system, lighting and energy efficient strategies such as installation of new UPVC double-glazed windows, replacing of timber claddings for UPVC claddings throughout the site, new kitchens, new bathrooms and new internal decorations continues on the site. In 2020, the East Block which has three (3) lecture halls, nine (9) single bedrooms, two (2) kitchens, two (2) offices and a counselling room became the hub of our training activities just before the Covid-19 pandemic. Preparatory work which continued on the site for the refurbishment and extension of the Chapel Block was stopped due to the Covid-19 lockdowns. This project is expected to be completed in 2021. When work on the Chapel Block is completed, we will have an extended library with modernised facilities, a large space for social activities, a media studio for multimedia activities, new office and reception and a larger hall that could seat about 250 people in place of an old 85 capacity hall. Apart from the Ministerial Students of our partner church, some of whom came from continental Europe, we enrolled 13 other students from Spain and different parts of the UK.

BIRMINGHAM CHRISTIAN COLLEGE

Report of the Trustees

Year ended 31 December 2020

University Validation

Our application to Newman University in Birmingham to have our courses validated by them by the end of 2019 was achieved. We were successful with the final stage in February 2020 and had our BA programme fully validated. BCC now has University validation for two BA programmes in theology (Pastoral and Biblical Theology and Theology and Missional Leadership). This validation will now enable BCC to offer undergraduate degree courses for Christian leadership training in a wide range of ministry opportunities in the church and marketplace. These courses will aim to equip people to get a better understanding of the Good News of the Christian faith to the multi-cultural society in the West Midlands, UK and beyond.

IMPACT OF COVID-19

The outbreak of the pandemic and the lockdown were sudden and almost disrupted our academic activities. However, we moved all our teaching and tutorials online while our administrative staff and fulltime faculty worked from home to deliverer their lectures. Our visiting lecturers were also very supportive of the new arrangements in ways that ensured that our students did not lose anything apart from perhaps, the physical contact with lectures and each other. The closure of our campus resulted in loss of income as we could not continue with the weekend lay leadership training nor the accommodation provided for the BBC actors and directors.

From September 2020 Newman University agreed that we could teach the BA fully online for the 2020/21 academic year. We therefore took steps to make improvements to the students' experience whilst they are studying remotely.

We upgraded our IT software to the A5 Office 365 licence which includes remote access for staff to all files and data. We also have free education Office 365 licences for all students. This enables us to use Microsoft Teams for lecturing. In addition to this a Moodle learning platform was created where course materials are stored for students to access remotely. General documents such as student handbooks, policies and procedures and forms can be accessed by both staff and students. Moodle has also been set up to integrate with the Turnitin plagiarism software and students access their assessments and upload their coursework submissions on Moodle.

We have also made significant investment in eBooks for the majority of core textbooks and we have taken out a subscription with the Perlego platform which has a significant number of theology and religious studies books. Staff are also scanning and uploading other texts where e-versions are not available.

Individual tutorial sessions are being held with students to ensure they are coping with their studies and they have also been holding regular group sessions for study skills support. Other lecturers are also providing individual subject support as required. Feedback from the students has been very positive.

Offering training online has increased our student numbers and we are therefore confident that BCC will remain a viable charity to serve the public in the Midlands.

BIRMINGHAM CHRISTIAN COLLEGE

Report of the Trustees

Year ended 31 December 2020

Public Benefit

Facilities of the Hamilton Drive campus were available for use at subsidised rates throughout the year. Though with very limited usage, the BBC patronised the site facilities as settings for some television programmes. The facilities also housed many actors and directors of the BBC Doctors Series and accommodated residential lay-leaders before the pandemic. As the upgrading of the facilities continues, we are beginning to receive enquiries from different groups of the public. Once the Chapel, which has a larger hall, is completed public interest in the site will grow and we are happy to serve our community.

Plans for the Future

The partnership between BCC and CoP-UK enabled the college to continue running training courses for CoP ministers throughout the 2019/20 academic year with a number of CoP ministers receiving their training at BCC. This arrangement will continue and expand. We will continue with the delivery of training as usual but now at degree level. The students studied virtually through our newly acquired virtual learning platforms. This enhances our prospects for more clients and individuals coming to us for training.

International collaboration: BCC will now participate in the global training activities of our partner, providing staff and facilities for virtual training of different kinds.

Research Centre – we will start our research centre as soon as the Chapel Block is completed in 2021.

Short courses: In addition to these the trustees intend to work towards offering other short courses open to Christians within the West Midlands and further afield. BCC has institutional accreditation from the Accreditation Service for International Colleges (ASIC) that enables BCC to bring CoP ministers in other European nations who are non-EU nationals to the BCC site in the UK for pre-ordination and post-ordination professional development training.

New Counselling courses: We have received validation from the Counselling and Psychotherapy Central Awarding Body (CPCAB) to run Level 2 and 3 courses in counselling. We are currently working on marketing this product to the general public.

MA programme: We are working on the validation of a Master's programme to cater for church leaders who do not have formal theological training and wish to have one due to the complex nature of ministry and the changing trends in missions.

Office of Students: We are also working to get registered with the Office of Students so prospective students who want to get loans for their studies are able to do so. This will increase our chances for recruiting and enrolling a higher number of students and serving our community.

BIRMINGHAM CHRISTIAN COLLEGE
Report of the Trustees
Year ended 31 December 2020

Financial Review

The attached financial statements have been drawn up in accordance with the Companies Act 2006, the Charities Act 2011; the trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" updates in 2015 in preparing the annual report and financial statements of the charity.

The financial results show that the college was focused on achieving an on-going viable operational regime with completely new activities and has restricted other operations to preserve its financial resources.

As for recent years overall surpluses have been re-invested in the long-term refurbishment of the provision of the college. The 47-year leasehold provision now stands at a book value of £1,177,223.

Policy on Reserves

The trustees are aware that available reserves have dipped below the level of recent years but consider that in view of the collaborative working with the Church of Pentecost-UK, they are sufficient for the time being. After the huge capitalisation that is going on through the refurbishment funds and donations will be available again to build the college's reserves.

Statement of Director/Trustee Responsibilities

The Directors/Trustees are required by Company law and by Charity law to prepare financial statements for each financial year that give a true and fair view of the affairs of the charity for that period. In preparing these financial statements the trustees are required to;

- a) Select suitable accounting policies and apply them consistently
- b) Make judgements and estimates that are reasonable and prudent
- c) Prepare the financial statements on a going basis unless it is inappropriate to assume that the charity will continue its operations

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the relevant Companies Acts. The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of any irregularities.

Report approved by the Board on 20th May 2021.
and signed on their behalf by

Signature: 

Name: **Dr Lord Donkor**..... **Director**

BIRMINGHAM CHRISTIAN COLLEGE

Company Information

(as at the date of this report)

Company Number	2320164
Charity Registered Number	1002205
Registered Office	Hamilton Drive Selly Oak Birmingham B29 6AJ
Chairman	Osei Owusu Afriyie
Company Secretary	Lord Elorm Donkor
Independent Examiner	Gary Peter Brookes FCA FCIE BSc 130 Wombourne Park Wombourne S Staffs WV5 0LY
Principal Bankers	The Co-Operative Bank 1 Balloon Street Manchester M60 4EP

BIRMINGHAM CHRISTIAN COLLEGE
STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2020

		2020			2019
	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Income					
Income					
Donations	2	130,653		71,771	202,424
Charitable activities	2	101,111		-	101,111
Total income		<u>231,764</u>		<u>71,771</u>	<u>303,535</u>
Expenditure					
Charitable activities	3	230,553		40,029	270,582
Total Expenditure		<u>230,553</u>		<u>40,029</u>	<u>270,582</u>
Net Income		1,211		31,742	32,953
Net movement in funds		<u>1,211</u>		<u>31,742</u>	<u>32,953</u>
Transfer of funds		(2,944)		2,944	
Reconciliation of funds					
Total funds brought forward		348,955	23,453	852,888	1,225,296
Total funds carried forward		<u>347,222</u>	<u>23,453</u>	<u>887,574</u>	<u>1,225,296</u>

There were no recognized gains or losses for 2020 and 2019 other than those included in the Statement of Financial Activities.

All income and expenditure derive from continuing activities

BIRMINGHAM CHRISTIAN COLLEGE
BALANCE SHEET
31 DECEMBER 2020
Company Number 2320164

	Notes	2020	2019
		£	£
Fixed Assets			
Tangible assets	7	1,223,017	1,212,264
Current assets			
Debtors	8	20,286	14,762
Cash at bank and in hand		<u>32,822</u>	<u>7,206</u>
		53,108	21,968
Creditors: amounts due within one year	9	<u>17,876</u>	<u>8,936</u>
Net Current Assets		35,232	13,032
Total Assets less Current Liabilities		<u>1,258,249</u>	<u>1,225,296</u>
Net Assets		<u>1,258,249</u>	<u>1,225,296</u>
Charity Funds			
Unrestricted funds			
General	10	347,222	348,955
Designated		23,453	23,453
Restricted Capital funds	10	887,574	852,888
Total charity funds		<u>1,258,249</u>	<u>1,225,296</u>

For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

The Directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with s386 and s387 of the Companies Act 2006 and for preparing accounts which give a true and fair view of the state of affairs of the company as at 31 December 2020 and of its profit for the year then ended in accordance with the requirements of s396 and which comply with the requirements of the Act relating to the accounts so far as applicable to the company.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

These accounts were approved by the Board of Directors

On
and signed on their behalf by:

Director



Name: Dr Lord Donkor

Date: 20th May 2021

The notes on the following pages form part of these financial statements

**BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

(1) Accounting Policies

a) and b) Basis of accounting and going concern

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) published on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011 the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The financial statements have been prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity.

c) Changes to previous accounts

No changes have been made to the financial statements for previous years unless otherwise stated within the notes as a prior year adjustment.

d) Preparation of the accounts on a going concern basis

The directors consider that the company is a going concern.

e) Income recognition policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- the charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

f) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

g) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the directors have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

h) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

i) Allocation of support costs

All support costs have been divided between direct charitable expenditure and other expenditure. Within these there is a further analysis of functional support, fundraising, publicity and governance costs.

The costs incurred by any particular activity (project, team or administrative department) have been allocated according to the nature, charitable or otherwise, of that activity.

**BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

(1) Accounting Policies (contd)

j) Governance Costs

These include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

k) Tangible Fixed Assets

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Depreciation is provided at rates calculated to write off the cost less estimated residual value, over their expected useful lives.

Office equipment	Straight line over 4 years
Computers	Straight line over 5years
Leasehold property	Straight line over the term of the lease
Leased Equipment	Straight line over the term of the lease

l) Creditors and provisions

Creditors and provisions are recognised at their settlement amount where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

m) Finance Leases

Assets obtained under finance leases are capitalised in the balance sheet. They are depreciated over their estimated useful lives or the lease term, whichever is the shorter

2 Analysis of incoming resources

Voluntary Income

	2020		2019	
	Unrestricted Funds	Restricted Funds	Total	Total
	£	£	£	£
General Donations				
Church of Pentecost capital	-	31,742	31,742	137,081
Church of Pentecost revenue	-	40,029	40,029	40,011
Church of Pentecost donations	130,268	-	130,268	81,603
Small Donations	385	-	385	134
BCC one off day Donation from Europe and UK churches		-	-	9,475
	<u>130,653</u>	<u>71,771</u>	<u>202,424</u>	<u>268,304</u>

Income from charitable activities

Rental Income	3,200	-	3,200	3,906
Student Accommodation rental	45,075	-	45,075	45,987
Academic Income	39,545	-	39,545	35,290
Sundry Income	13,291	-	13,291	12,044
	<u>101,111</u>	<u>-</u>	<u>101,111</u>	<u>97,227</u>

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020

3 Analysis of Resources Expended

Charitable activities

		2020		2019
		Total		Total
Direct Costs	£	£	£	£
Lecturer (employed costs)		40,033		40,056
Admin Salary Costs		27,939		27,390
Communication costs		25,776		11,874
Lecturers (freelance)		12,187		10,697
Accreditation Fees		9,815		4,231
Library		-		1,770
Indirect Costs				
Depreciation		34,441		31,402
Travel and Conferences		2,615		5,666
Catering		4,137		13,968
Office costs		230		409
Training and CPD		2,868		2,514
Marketing		6,930		350
Course development Costs		1,750		-
Research Costs		4,243		-
Premises costs				
Day to day maintenance	28,337		37,608	
Council Tax	20,546		20,205	
Heat and Light	16,103		16,205	
Health and Safety	7,256		3,757	
Metered water	1,430		2,243	
Licenses	666		555	
Rent	300		300	
		74,638		80,873
Other Costs				
Bank Charges and interest		312		477
Room Hire		-		795
Governance Costs		6,973		5,825
Sundries		375		-
Insurances		10,737		8,636
Professional Costs		4,583		4,941
		<u>270,582</u>		<u>251,874</u>

		2020		2019
		£		£
4 Governance costs				
Independent Examination		1,900		2,195
Consultancy		5,073		3,216
Trustees Meeting costs				414
		<u>6,973</u>		<u>5,825</u>

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER

	2020	2019
	£	£
5 Net income for the year		
This is stated after charging:		
Independent Examination and Statutory accounts	1,900	2,000
Depreciation		
Leasehold premises	25,910	25,195
Furnishings and Equipment	6,345	6,207
Library	2,186	

	2020	2019
	£	£
6 Staff costs		
Wages & Salaries	56,929	56,460
Pension Costs	5,600	5,561
Ers NHI	5,443	5,423
	<u>67,972</u>	<u>67,444</u>

7 Tangible Fixed Assets

	Library	Equipment	Leasehold property	Total
	£	£	£	£
Cost				
At 1st January 2020	-	62,065	1,580,207	1,642,272
Additions	10,931	1,381	32,882	45,194
At 31st December 2020	<u>10,931</u>	<u>63,446</u>	<u>1,613,089</u>	<u>1,687,466</u>
Depreciation				
At 1st January 2020	-	20,052	409,956	430,008
Charge for the period	2,186	6,345	25,910	34,441
At 31st December 2020	<u>2,186</u>	<u>26,397</u>	<u>435,866</u>	<u>464,449</u>
Net Book Value				
At 31st December 2020	<u>8,745</u>	<u>37,049</u>	<u>1,177,223</u>	<u>1,223,017</u>
At 31st December 2019	<u>-</u>	<u>42,013</u>	<u>1,170,251</u>	<u>1,212,264</u>

The leasehold Property of Crowther Hall was valued at £375,000 on 8 August 2011 by Bigwood 104 -106 Colmore Row Birmingham B3 3AG

The director and relevant qualification was Richard A Lee MRICS

The property is scheduled to be revalued on completion of the recent years major refurbishment and re-equipping

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020

8 Debtors	2020	2019
	£	£
Trade Debtors	7,566	13,874
Other Debtors	12,720	888
	<u>20,286</u>	<u>14,762</u>

9 Creditors: amounts falling due within one year	2020	2019
	£	£
Trade Creditors	6,934	5,455
Accruals	10,942	3,481
	<u>17,876</u>	<u>8,936</u>

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020

10 Movement in Major Funds

	31st December 2019	Incoming resources	Outgoing resources	Fund Transfers	31st December 2020
	£	£	£		£
Restricted Capital Fund	852,888	71,771	(40,029)	2,944	887,574
Unrestricted funds					
General funds	348,955	231,764	(230,553)	(2,944)	347,222
Designated fund	23,453	-	-		23,453
Total Funds	<u>1,225,296</u>	<u>303,535</u>	<u>(270,582)</u>		<u>1,258,249</u>

11 Analysis of Net Assets between funds

	2020		
	Restricted £	Unrestricted and Designated £	Total £
Tangible Fixed assets	887,574	335,443	1,223,017
Current assets	-	53,108	53,108
Creditors falling due within one year	-	(17,876)	(17,876)
Net assets at 31st December 2020	<u>887,574</u>	<u>370,675</u>	<u>1,258,249</u>

**BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE ACCOUNTS (CONT)
FOR THE YEAR ENDED 31 DECEMBER 2020**

12 Commitment under operating leases

Birmingham Christian College had annual commitments under non cancellable leases:

	2020	2019
	Equipment	Equipment
	£	£
Operating lease payments are as follows:		
Within one year	9,157	9,157
In one to two years	9,157	9,157
In two to five years	15,518	24,641
	<u>33,832</u>	<u>43,541</u>

The service contract payments are for a photocopier, phone system and business level broadband supply

13 Related Party Transactions

No remuneration or expenses were paid to the trustees other than :

Lord Donker £1,625 (cp £3,901 2019) overseas travel and events expenses
Lord Donker £990 (cp £1,356 2019) UK expenses
Joyce Donker £1,515 Casual work

14 Taxation

As a charity, Birmingham Christian College is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

15 Non-adjusting post balance sheet disclosure

The merger of BCC and The Church of Pentecost-UK (CoP-UK) was completed on 17 August 2020. CoP-UK had been a major donor of BCC over six years. The trustees believed that a closer legal partnership provided a security for the sponsorship BCC receives from CoP-UK which is now the sole member of the Charity. The Charity Commission has been involved in the whole process and granted the permission for the two organisations to be merged – CoP-UK becoming the sole member of BCC. A secure funding for BCC benefits the public as BCC will be able to continue to offer its valued services.

As at the time of the board approval the later stages of this legal process was being dealt with by the Company's solicitors.

BIRMINGHAM CHRISTIAN COLLEGE
STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2020

16. SOFA Detailed comparatives for 2019

STATEMENT OF FINANCIAL ACTIVITIES (including Income and Expenditure Account)
FOR THE YEAR ENDED 31 DECEMBER 2019

		2019			
	Notes	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Income					
Income					
Donations	2	91,212		177,092	268,304
Charitable activities	2	97,227		-	97,227
Total income		188,439		177,092	365,531
Expenditure					
Charitable activities	3	186,668		65,206	251,874
Total Expenditure		186,668		65,206	251,874
Net Income		1,771		111,886	113,657
Net movement in funds		1,771		111,886	113,657
Transfer of funds		(106,245)		106,245	
Reconciliation of funds					
Total funds brought forward		453,429	23,453	634,757	1,111,639
Total funds carried forward		348,955	23,453	852,888	1,225,296

BIRMINGHAM CHRISTIAN COLLEGE
Independent Examiners Report to the Trustees

Independent Examiner's Report to the Trustees of Birmingham Christian College

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 December 2020 which are set out on pages 9 to 18

Responsibilities and basis of report

As the charity 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 company'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

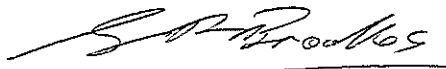
Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants which is one of the listed bodies.

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 that in any material respect:

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.

Signed:



Name

Gary Peter Brookes
Fellow of the Institute of Chartered Accountants and Association of Charity Independent Examiners
130 Wombourne Park, Wombourne, South Staffs WV5 0LY

DATE 24. May. 2021