

REGISTERED COMPANY NUMBER: 02320164 (England and Wales)
REGISTERED CHARITY NUMBER: 1002205

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2024
FOR
BIRMINGHAM CHRISTIAN COLLEGE

Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

BIRMINGHAM CHRISTIAN COLLEGE

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FOR THE YEAR ENDED 31ST DECEMBER 2024

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BIRMINGHAM CHRISTIAN COLLEGE

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31ST DECEMBER 2024

TRUSTEES	Rev Dr L A E Donkor Chairman Rev W D Kugbeadjor Rev K J Frempong-Boadu Rev F O Kwaah Rev Prof. K Agyapong-Kodua Rev E A Bekoe Rev E K Nyamekye Rev D A Eduah (appointed 29.1.24) Rev A Arthur (appointed 29.1.24) Elder Dr C G Agyeman (appointed 29.1.24) Elder Dr E Appiah-Yeboah (appointed 29.1.24) Elder K. Adomako Mrs W Agyemang Mrs A Adoma-Kumi (appointed 29.1.24) Dr Mrs I Essiams (appointed 29.1.24)
COMPANY SECRETARY	Rev W D Kugbeadjor
REGISTERED OFFICE	Crowther Hall Hamilton Drive Selly Oak Birmingham West Midlands B29 6AJ
REGISTERED COMPANY NUMBER	02320164 (England and Wales)
REGISTERED CHARITY NUMBER	1002205
AUDITORS	Leroy Reid & Co Chartered Certified Accountants and Statutory Auditors 299 Northborough Road Norbury London SW16 4TR

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st December 2024. The trustees have adopted the provisions of 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) (effective 1 January 2022).

OBJECTIVES AND ACTIVITIES

Objectives and aims

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. Providing education and training in the knowledge, understanding and practice of the Evangelical Christian faith 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 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 five hundred and seven lay-leaders of the church benefited from various training activities run by BCC. Additionally, BCC hosted the Pentecost Student and Associates (PENSA) UK and other COP-UK districts for residential retreats and conferences.

Public benefit

The facilities of the Hamilton Drive campus were available for use at subsidised rates throughout the year, but revenue has been impacted by the cancellation of the BBC Doctors Series, which had used the campus for filming, housing actors and directors. Despite this setback, efforts to promote the campus for conferences and retreats remain strong. In 2024, BCC hosted various events for both CoP and non-CoP churches, including PENSA-UK, ForMission College's MA Summer School, and Gateway Church, which hires our Conference Room every Sunday for worship services and occasionally for other events.

The college also offers a 30% discount to its partner organisations and charities for residential retreats and conferences. Promotional efforts will continue to attract more bookings and ensure the sustainability of the campus facilities.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

STRATEGIC REPORT

Achievement and performance

Charitable activities

Birmingham Christian College (BCC) continued to provide training for both CoP ministers and officers, as well as non-CoP leaders in Europe and the Middle East. In 2024, BCC reached significant milestones. Key achievements include obtaining a Tier 4 Sponsorship Licence to sponsor international students; the graduation of 311 students from our BCC Birmingham, UK, and for the first time, the BCC Den Haag, Netherlands campuses; the redesign of our website and securing an academic domain name (bccoll.ac.uk); successful validation of our new Counselling and Psychotherapy Central Awarding Body (CPCAB) Level 4 Diploma in Therapeutic Counselling for delivery in early 2025; furnishing the new Crowther Hall library with new bookshelves, library tables and chairs, and six desktop PCs; progressed in research in environmental care, and securing a research grant of £60,000 from Equipping Christian Leaders in an Age of Science (ECLAS).

Recruitment efforts broadened; face-to-face course delivery of the Certificate in Christian Ministry and Leadership (CCML), and the Introduction to Christian Counselling (ICC) courses continued at our newly opened satellite campus in Den Haag, Netherlands; successful BA and MA residents; and the addition of new cohorts to the leadership formation courses (CCML/ICC) at the Birmingham, UK Campus. BCC consistently supported its students and staff effectively through the delivery of quality education, staff and student training and seminars in the year 2024.

Achievement and Performance

a. Graduation

The 2024 graduation ceremony took place on November 2, with 311 students graduating across various programmes, including BA in Theology, CPCAB Level 2 Counselling Skills, Level 3 Certificate in Counselling, Certificate in Christian Ministry & Leadership, and Introduction to Christian Counselling (validated by NCFE and BCC). Additionally, the first cohort of students from the Church of Pentecost, who began their training in Akan (Ghanaian language) in 2023, also graduated as part of the church training programme for leaders.

b. Satellite Campus, BCC Den Haag Campus, The Netherlands

The satellite campus of Birmingham Christian College (BCC) in Den Haag, The Netherlands, was inaugurated in October 2023 to train church leaders across Europe had its first batch of students completing their courses in 2024. A total of 63 students successfully completed the Certificate in Christian Ministry and Leadership and the Introduction to Christian Counselling courses. They joined our graduation ceremony at the Birmingham, UK campus in November 2024.

c. Tier 4 Sponsorship Licence

In May 2024, BCC secured a Tier 4 Sponsorship Licence, allowing it to sponsor international students to study in the UK. This recognition by UK Visas and Immigration (UKVI) enables BCC to issue Confirmation of Acceptance for Studies (CAS), a key requirement for UK student visas. This milestone enhances BCC's global reach, cultural diversity, and reputation, reaffirming its commitment to high educational standards and compliance with UKVI regulations.

d. New Programme Development and Validation: Professional Counselling Courses

BCC successfully validated the CPCAB Level 4 Diploma in Therapeutic Counselling, set to launch in February 2025 with a mix of residential and online sessions. This two-year course completes the counselling training pathway, complementing the existing Levels 2 and 3 courses, which continued with new cohorts in January and October 2024.

e. Revalidation of BA Programme

Work on revalidating our BA programme with Birmingham Newman University, due in the 2024/25 academic year, has commenced following the delivery of the programmes since 2020. BCC has submitted the required documentation and is up to date in the process, which will be completed in 2025.

f. Research Hub & Research Grant

i. Science for Seminaries fund (ECLAS) - In May 2024, BCC won a £60,000 grant from ECLAS to support science-engaged theology, including developing our existing Environmental Stewardship module, faculty engagement with sciences, and hosting a series of Faith and Science in Creation Care workshops.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

ii. The Saltley Trust - A similar project for which BCC won a grant in 2023 progressed well during the year. This project aims to support Pentecostal and Charismatic Christians in their efforts to care for and protect God's creation. The project supports innovative work in Christian learning, discipleship, and theological education. One of the key initiatives under this project for 2024-25 is the creation of Bible study resources focused on creation care from a Spirit-led perspective.

iii. BCC Research Seminars - BCC hosts two research seminars each academic year for faculty and postgraduate students. The first seminar for the 2024/25 academic year was held on Wednesday 20th November 2024, featuring Prof. Samuel Amponsah. He presented his research on supporting Students with Disabilities (SWD) in education. Additionally, Dr. Grace Milton led a session on incorporating science-engaged theology into teaching and research.

g. Academic Domain Name & Redesign of Website

In 2024, BCC secured a new academic domain name (bccoll.ac.uk) and redesigned its website. The new domain also replaced the previous email domain (bccoll.uk) for staff and students. The redesigned website offers improved navigation, enhanced accessibility, and updated content, aiming to better serve current and prospective students. The updated domain and email addresses provide a more professional and cohesive online presence for the institution.

h. New BCC Library - Crowther Hall

The newly renovated Crowther Hall library now features bookshelves, library tables, chairs, and six desktop PCs. This upgrade aims to create a conducive learning environment, providing students with the necessary resources to support their academic goals.

i. Student Recruitment

Recruitment efforts included online open days, advertising, engaging Alumni, and a dedicated stand for prospective students at Pentecost 2024 in Germany. BCC is also working with international student recruitment agencies to sponsor international students to our programmes.

Financial review

Financial position

The 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 2019 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 had restricted other operations to preserve its financial resources.

The Charity is operating from their current location under a 99 year lease which commenced on 24/6/1968 and expires on 23/6/2067. As for recent years overall surpluses have been invested in the long-term refurbishment of the provision of the college. The net book value under the leasehold provision now stands at £1,858,118 (2023- £1,896,853) and there is 43 years remaining to the end of the lease term.

Reserves policy

The Trustees have determined that the College must:

- hold a minimum level of reserves (defined as the assets which are easily available in the short term, e.g. cash, investments, current monies owed) equivalent to 2 months' worth of operating costs.
- set a planned upper limit on our targeted reserve level so that we do not hold funds back from delivering our charitable activities unnecessarily.

The College aims to manage our reserves within the upper and lower reserve limits, or 'reserves corridor'. We monitor our short and medium forecast position to identify risks that could cause us to fall outside of this corridor (either side of it), and what corrective actions would be required to bring us back into the corridor over a rolling three-year period.

It is essential that our minimum reserve requirement is met by the 'liquid' assets so we can be confident that we would have the funds at any given point in time should we need them. Liquid Assets are readily accessible assets, such as investments and cash.

BIRMINGHAM CHRISTIAN COLLEGE
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STRATEGIC REPORT

Financial review

Going concern

The directors considers that the College/Charity accounts should be prepared on the going concern basis. This was determined by the working partnership between The Church of Pentecost-UK(CoP) by which BCC is engaged to train both lay-leaders and clergy of the church in the whole European continent and beyond. This arrangement guarantees student recruitment in the very long term. Also, a long-term lease of the BCC campus in a central location in Birmingham for over forty years gives the college the necessary facilities to serve the churches in the regions.

BCC continues to operate with the assumption that it will remain active for the foreseeable future and that it has the resources needed to continue operating indefinitely until it provides evidence to the contrary.

To offset such costs arising from unforeseen factors impacting the ability of the College to deliver education, the college has business interruption cover of £1.8m. Should the event not be covered by insurance the college is confident that its partnership with The Church of Pentecost-UK provides it with a level of reserves which is more than adequate to cover any eventuality.

Principal risks and uncertainties

It is extremely unlikely that the College would cease to operate through no choice of its own. The College is a fully owned subsidiary of the Church of Pentecost, a global Church which is financially stable and of significant regional and national economic importance. Given this, whilst any provider could potentially close, it is possible that we would continue to operate under the Church of Pentecost as a provider of educational services to its members and leadership.

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 right level of insurance is always used to mitigate some of the risk when applicable. 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 as its subsidiary, the church supports BCC in an arrangement that is mutually beneficial to the two charities. Also, part of the training budget of the church was given towards the operations of BCC. The church also gives full fees or bursaries for lay-leaders to train at BCC and made available 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.

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

STRATEGIC REPORT

Future plans

The partnership between BCC and the Church of Pentecost-UK (CoP-UK) enabled the college to continue running training courses for CoP ministers and leaders throughout the year. The delivery of training will continue at undergraduate and postgraduate degree levels. This is enhancing our prospects for more clients and individuals coming to us for training. In addition to these, the trustees intend to work towards offering other programmes and short courses open to Christians and the public within the West Midlands and further afield.

a. Proposed New Programmes

i. Professional Counselling - CPCAB Level 4 Course

Delivery of the new CPCAB Level 4 Diploma in Therapeutic Counselling will begin in February 2025 following the enrolment of students.

ii. Business Management Programme

BCC is in the process of developing BTEC Health and Social care and Business programmes, which will be validated by Pearson. These programmes will provide practical skills, improving employability, and will meet Pearson's high standards. Once approved, they will complement our existing offerings and attract a diverse range of students seeking business qualifications.

iii. Theology and Counselling Degree/PhD

BCC is in the process of developing a Theology and Counselling degree programme, which will seek validation from Birmingham Newman University and accreditation from the British Association for Counselling and Psychotherapy (BACP). This new degree aims to provide comprehensive training in both theological studies and counselling practices, equipping students with the skills and knowledge needed to support individuals and communities effectively. The programme will combine academic rigor with practical experience, ensuring graduates are well-prepared for professional roles in various settings. BCC will continue to work on developing a PhD programme in theology, further expanding its academic offerings and opportunities for advanced study.

b. Research Hub

i. ECLAS Workshops: BCC will be hosting three Faith and Science in Creation Care workshops in the 2025 series, funded by the Science for Seminaries fund (ECLAS):

- Thursday, 27th February: Pentecostal Faith and Science - An exploration of how Pentecostal faith intersects with the world of science (Online)
- Monday, 24th March: Faith & Science in Creation Care (Online)
- Thursday, 8th May: Living Waters: Christ-centred, Spirit-led, Science-guided action that helps blessings flow (Birmingham Christian College campus, UK and online)

ii. BCC Research Seminars: BCC will host the next research seminar on Tuesday, 18th March 2025. Dr. Temitope Sogbanmu, an Ecotoxicologist from the University of Lagos, will be sharing her research as part of the Science for Seminaries project.

c. Marketing our BA, MA, and Church Training programmes

Following the successful acquisition of our Tier 4 Sponsorship Licence, we will continue to robustly market these programmes both within and outside the Church of Pentecost throughout the year. This will be achieved through our Open Days, including Open Days in the UK CoP Areas, engagement with international recruitment agents, enabling us to sponsor international students to study in the UK.

d. Taking the Church Training programmes to the Church of Pentecost, UK Areas

Starting from September 2025, we will offer monthly sessions over a period of three months for those who may not be IT savvy or have work commitments that prevent them from attending weekly sessions online or virtually. This initiative will begin with the Introduction to Christian Counselling course in English. By providing these in-person sessions, we aim to make our training programmes more accessible and inclusive, ensuring that all church leaders have the opportunity to benefit from our educational offerings and are well equipped for ministry.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
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STRATEGIC REPORT

e. Recruitment of Additional Staff

We plan to recruit additional staff to support our expanding programmes and initiatives. This includes hiring qualified instructors for our new CPCAB Level 4 Diploma in Therapeutic Counselling and BTEC Business programmes. We will also seek to employ a fulltime administrative support staff to ensure the smooth operation of our expanded course offerings and student services. Our recruitment efforts will focus on attracting talented individuals who are committed to our mission and values, and who can contribute to the growth and success of BCC.

f. Developing Ministers' Wives, Advanced Training for Existing Ministers, and Ministry Leaders

Courses aim to enhance the skills and knowledge of our ministers, their spouses, and those involved in leading ministries to serve effectively in their roles.

g. Start offering Fulltime MA programme

BCC will launch a full-time MA programme with in-person classes held weekly on campus, starting January 2025. Students will attend classes physically, engage directly with instructors and peers, and participate in face-to-face learning activities, following a traditional classroom delivery format.

h. Strengthen the BCC Champions/ Training Coordinators

We will strengthen the BCC Champions/Training Coordinators initiative. These coordinators will support the vision and mission of Birmingham Christian College in their local churches and nations. This initiative includes current and former BCC students, trainees, clergy, church lay leaders, youth leaders, youth workers, and the general public. They will serve as points of contact for information about BCC and its courses, promoting and championing BCC programmes and activities in their respective locations or home churches. Additionally, they will organise events, provide mentorship, facilitate training sessions, assist with enrolment, and empower individuals within their communities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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 purpose of charity law. In the event of the charity being wound up, the liability of the members is limited to £1 each.

Recruitment and appointment of new trustees

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

Rev Dr L A E Donkor - (Chairman)

Rev W D Kugbeadjor

Rev K J Frempong-Boadu

Rev F O Kwaah

Rev Prof. K Agyapong-Kodua

Rev E A Bekoe

Rev E K Nyamekye

Rev D A Eduah (appointed 29.1.24)

Rev A Arthur (appointed 29.1.24)

Elder Dr C G Agyeman (appointed 29.1.24)

Elder Dr E Appiah-Yeboah (appointed 29.1.24)

Elder K. Adomako

Mrs W Agyemang

Mrs A Adoma-Kumi (appointed 29.1.24)

Dr Mrs I Essiams (appointed 29.1.24)

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 and some individuals who have the necessary skills-set, knowledge and experience.

BIRMINGHAM CHRISTIAN COLLEGE
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Board of Trustees is in overall charge of the charity. Day to day management of operational activities is managed by the Principal, Rev. William Doe Kugbeadjor, who is also the secretary of the Board of Trustees and a team of senior management staff. The board has worked conscientiously to ensure that BCC and CoP-UK benefits mutually from the activities at BCC and these two charities' objectives are met in the process.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Birmingham Christian College for the purposes of company law) are responsible for preparing the Report of the trustees 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 affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Leroy Reid & Co, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a Strategic report, approved by order of the board of trustees, as the company directors, on 27th May 2025 and signed on the board's behalf by:



.....
Rev W D Kugbeadjor - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Opinion

We have audited the financial statements of Birmingham Christian College (the 'charitable company') for the year ended 31st December 2024 which comprise the Statement of financial activities, the Balance sheet, the Cash flow statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31st December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Report of the independent auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of trustees' responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
BIRMINGHAM CHRISTIAN COLLEGE

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the independent auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Report of the independent auditors to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Report of the independent auditors. However, future events or conditions may cause the charitable company's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

E Okai

Ebenezer Okai FCCA; BSc (Senior Statutory Auditor)
for and on behalf of Leroy Reid & Co
Chartered Certified Accountants
and Statutory Auditors
299 Northborough Road
Norbury
London
SW16 4TR

Date: *29/05/2025*

BIRMINGHAM CHRISTIAN COLLEGE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	88,525	65,020	153,545	146,269
Charitable activities	3				
College operating activities		567,080	42,400	609,480	445,882
Other income		-	-	-	311
Total		<u>655,605</u>	<u>107,420</u>	<u>763,025</u>	<u>592,462</u>
EXPENDITURE ON					
Charitable activities	4				
College operating activities		<u>506,205</u>	<u>107,420</u>	<u>613,625</u>	<u>596,946</u>
NET INCOME/(EXPENDITURE)		149,400	-	149,400	(4,484)
Transfers between funds	14	<u>50,377</u>	<u>(50,377)</u>	<u>-</u>	<u>-</u>
Net movement in funds		199,777	(50,377)	149,400	(4,484)
RECONCILIATION OF FUNDS					
Total funds brought forward		146,242	1,908,495	2,054,737	2,059,221
TOTAL FUNDS CARRIED FORWARD		<u><u>346,019</u></u>	<u><u>1,858,118</u></u>	<u><u>2,204,137</u></u>	<u><u>2,054,737</u></u>

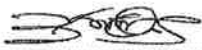
The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

BALANCE SHEET
31ST DECEMBER 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	10	1,898,665	1,917,055
CURRENT ASSETS			
Debtors	11	292,467	159,831
Cash at bank		61,729	26,971
		<u>354,196</u>	<u>186,802</u>
CREDITORS			
Amounts falling due within one year	12	(48,724)	(49,120)
NET CURRENT ASSETS		<u>305,472</u>	<u>137,682</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,204,137</u>	<u>2,054,737</u>
NET ASSETS		<u>2,204,137</u>	<u>2,054,737</u>
FUNDS	14		
Unrestricted funds		346,019	146,242
Restricted funds		1,858,118	1,908,495
TOTAL FUNDS		<u>2,204,137</u>	<u>2,054,737</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27th May 2025 and were signed on its behalf by:


.....
W D Kugbeadjor - Trustee

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	74,854	10,776
Net cash provided by operating activities		<u>74,854</u>	<u>10,776</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(40,096)	-
Net cash (used in)/provided by investing activities		<u>(40,096)</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period		<u>34,758</u>	<u>10,776</u>
Cash and cash equivalents at the beginning of the reporting period		<u>26,971</u>	<u>16,195</u>
Cash and cash equivalents at the end of the reporting period		<u><u>61,729</u></u>	<u><u>26,971</u></u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of financial activities)	149,400	(4,484)
Adjustments for:		
Depreciation charges	58,486	53,426
(Increase)/decrease in debtors	(132,636)	20,499
Decrease in creditors	(396)	(58,665)
Net cash provided by operations	<u>74,854</u>	<u>10,776</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.1.24	Cash flow	At 31.12.24
	£	£	£
Net cash			
Cash at bank	26,971	34,758	61,729
	<u>26,971</u>	<u>34,758</u>	<u>61,729</u>
Total	<u>26,971</u>	<u>34,758</u>	<u>61,729</u>

The notes form part of these financial statements

BIRMINGHAM CHRISTIAN COLLEGE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

The Charity's policy is that individual fixed assets acquired 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 5 years

Leasehold property - Straight line over the term of the lease (99 years)

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.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Small donations	1,525	2,683
Church of Pentecost - UK	82,020	93,586
International Missions	70,000	50,000
	<u>153,545</u>	<u>146,269</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2024	2023
	Activity	£	£
Academic income	College operating activities	424,675	219,386
Rental income	College operating activities	15,160	4,530
Students accommodation rent	College operating activities	169,645	221,966
		<u>609,480</u>	<u>445,882</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
College operating activities	<u>608,925</u>	<u>4,700</u>	<u>613,625</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	209,117	198,154
Communication costs	39,077	28,082
Freelance lecturers	25,202	21,284
Accreditation and course development fees	36,259	26,742
Library costs	11,180	10,536
Travel and conferences	6,324	6,396
Catering	882	444
Office costs	5,679	(4,012)
Website and computer costs	924	1,230
Repairs & maintenance	20,824	64,792
Council tax	6,695	3,523
Heat and light	97,623	55,442
Health and safety	13,528	7,186
Water charges	8,357	12,578
Subscription and licenses	4,582	6,577
Bank charges	406	1,084
Insurance	19,581	15,553
Legal and professional expense	1,062	1,514
Training and CPD	262	3,316
Bad debts	4,219	20,987
Advertising and marketing	2,535	(420)
Student bursaries	610	2,430
Graduation cost	1,708	2,765
Student accommodation cost	<u>28,108</u>	<u>41,707</u>
Carried forward	544,744	527,890

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

5. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2024	2023
	£	£
Brought forward	544,744	527,890
Course development costs	5,695	10,930
Depreciation	58,486	53,426
	<u>608,925</u>	<u>592,246</u>

6. SUPPORT COSTS

	Governance costs
	£
College operating activities	4,700

Support costs, included in the above, are as follows:

	2024	2023
	College operating activities	Total activities
	£	£
Auditors' remuneration	4,700	4,700

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Auditors' remuneration	4,700	4,700
Depreciation - owned assets	58,486	53,423

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2024 nor for the year ended 31st December 2023.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31st December 2024 nor for the year ended 31st December 2023.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

9. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	182,984	169,536
Social security costs	12,720	15,718
Other pension costs	13,413	12,900
	<u>209,117</u>	<u>198,154</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration	3	3
Academic	3	3
	<u>6</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Computer equipment £	Totals £
COST				
At 1st January 2024	2,452,760	63,446	10,931	2,527,137
Additions	7,700	20,117	12,279	40,096
	<u>2,460,460</u>	<u>83,563</u>	<u>23,210</u>	<u>2,567,233</u>
At 31st December 2024	<u>2,460,460</u>	<u>83,563</u>	<u>23,210</u>	<u>2,567,233</u>
DEPRECIATION				
At 1st January 2024	555,907	45,431	8,744	610,082
Charge for year	46,435	7,644	4,407	58,486
	<u>602,342</u>	<u>53,075</u>	<u>13,151</u>	<u>668,568</u>
At 31st December 2024	<u>602,342</u>	<u>53,075</u>	<u>13,151</u>	<u>668,568</u>
NET BOOK VALUE				
At 31st December 2024	<u>1,858,118</u>	<u>30,488</u>	<u>10,059</u>	<u>1,898,665</u>
At 31st December 2023	<u>1,896,853</u>	<u>18,015</u>	<u>2,187</u>	<u>1,917,055</u>

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

The property is scheduled to be revalued on completion of all major refurbishing and re-equipping that continues at the Balance Sheet date.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	286,226	154,039
Other debtors	6,241	5,792
	<u>292,467</u>	<u>159,831</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	9,864	12,567
Social security and other taxes	4,414	4,204
Accruals and deferred income	34,446	32,349
	<u>48,724</u>	<u>49,120</u>

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
Fixed assets	40,547	1,858,118	1,898,665	1,917,055
Current assets	354,196	-	354,196	186,802
Current liabilities	(48,724)	-	(48,724)	(49,120)
	<u>346,019</u>	<u>1,858,118</u>	<u>2,204,137</u>	<u>2,054,737</u>

14. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	146,242	149,400	50,377	346,019
Restricted funds				
College activities	1,908,495	-	(50,377)	1,858,118
TOTAL FUNDS	<u>2,054,737</u>	<u>149,400</u>	<u>-</u>	<u>2,204,137</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	655,605	(506,205)	149,400
Restricted funds			
College activities	107,420	(107,420)	-
TOTAL FUNDS	<u>763,025</u>	<u>(613,625)</u>	<u>149,400</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	105,832	40,410	146,242
Restricted funds			
College activities	1,953,389	(44,894)	1,908,495
TOTAL FUNDS	<u>2,059,221</u>	<u>(4,484)</u>	<u>2,054,737</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	448,876	(408,466)	40,410
Restricted funds			
College activities	143,586	(188,480)	(44,894)
TOTAL FUNDS	<u>592,462</u>	<u>(596,946)</u>	<u>(4,484)</u>

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

14. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds				
General fund	105,832	189,810	50,377	346,019
Restricted funds				
College activities	1,953,389	(44,894)	(50,377)	1,858,118
TOTAL FUNDS	<u>2,059,221</u>	<u>144,916</u>	<u>-</u>	<u>2,204,137</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,104,481	(914,671)	189,810
Restricted funds			
College activities	251,006	(295,900)	(44,894)
TOTAL FUNDS	<u>1,355,487</u>	<u>(1,210,571)</u>	<u>144,916</u>

15. ULTIMATE PARENT COMPANY

The Church of Pentecost - UK is the parent company of Birmingham Christian College (BCC). The formal process was completed on 5th August 2020. There was no transfer of funds to acquire control of BCC. The trustees believed that a closer legal partnership provided a security for the sponsorship received by the College.

16. RELATED PARTY DISCLOSURES

No remuneration or expenses were paid to the trustees other than: Joyce Donkor (Spouse of Current Chair) - £24,570 (2023- £24,570) as staff wages.

The Parent company paid the salary for the Principal of the College, Rev W Kugbeadjor (January - December 2024. These cost are not recognised in the accounts of the College.

The Church of Pentecost - UK made donations of £82,020 (2023: £93,586). The £82,020 (2023: £93,586) included £ (2023: £40,020) towards the salary cost of Rev. Caleb Nyanni the Academic Dean and £42,000 (2023: £53,566) to the building refurbishment work being undertaken and other operational cost for the College.

The Church of Pentecost - International Mission Office IMO) Ghana made donations of £70,000.

BIRMINGHAM CHRISTIAN COLLEGE

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST DECEMBER 2024

17. RESTRICTED FUNDS

For the benefit of users of the accounts the restricted funds is equal to the net book value of the leasehold property and buildings as shown in note 10 of the financial statements.

BIRMINGHAM CHRISTIAN COLLEGE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Small donations	1,525	-	1,525	2,683
Church of Pentecost - UK	42,000	40,020	82,020	93,586
International Missions	45,000	25,000	70,000	50,000
	<u>88,525</u>	<u>65,020</u>	<u>153,545</u>	<u>146,269</u>
Charitable activities				
Academic income	382,275	42,400	424,675	219,386
Rental income	15,160	-	15,160	4,530
Students accommodation rent	169,645	-	169,645	221,966
	<u>567,080</u>	<u>42,400</u>	<u>609,480</u>	<u>445,882</u>
Other income				
Sundry income	-	-	-	311
	<u>655,605</u>	<u>107,420</u>	<u>763,025</u>	<u>592,462</u>
Total incoming resources				
EXPENDITURE				
Charitable activities				
Wages	146,299	36,685	182,984	169,536
Social security	9,385	3,335	12,720	15,718
Pensions	13,413	-	13,413	12,900
Communication costs	39,077	-	39,077	28,082
Freelance lecturers	25,202	-	25,202	21,284
Accreditation and course development fees	15,294	20,965	36,259	26,742
Library costs	11,180	-	11,180	10,536
Travel and conferences	6,324	-	6,324	6,396
Catering	882	-	882	444
Office costs	5,679	-	5,679	(4,012)
Website and computer costs	924	-	924	1,230
Repairs & maintenance	20,824	-	20,824	64,792
Council tax	6,695	-	6,695	3,523
Heat and light	97,623	-	97,623	55,442
Health and safety	13,528	-	13,528	7,186
Water charges	8,357	-	8,357	12,578
Subscription and licenses	4,582	-	4,582	6,577
Bank charges	406	-	406	1,084
Insurance	19,581	-	19,581	15,553
Legal and professional expense	1,062	-	1,062	1,514
Training and CPD	262	-	262	3,316
Bad debts	4,219	-	4,219	20,987
Advertising and marketing	2,535	-	2,535	(420)
Carried forward	453,333	60,985	514,318	480,988

This page does not form part of the statutory financial statements

BIRMINGHAM CHRISTIAN COLLEGE

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Charitable activities				
Brought forward	453,333	60,985	514,318	480,988
Student bursaries	610	-	610	2,430
Graduation cost	1,708	-	1,708	2,765
Student accommodation cost	28,108	-	28,108	41,707
Course development costs	5,695	-	5,695	10,930
Depreciation of tangible fixed assets	12,051	46,435	58,486	53,426
	<u>501,505</u>	<u>107,420</u>	<u>608,925</u>	<u>592,246</u>
Support costs				
Governance costs				
Auditors' remuneration	4,700	-	4,700	4,700
Total resources expended	<u>506,205</u>	<u>107,420</u>	<u>613,625</u>	<u>596,946</u>
Net (expenditure)/income	<u>149,400</u>	<u>-</u>	<u>149,400</u>	<u>(4,484)</u>

This page does not form part of the statutory financial statements