BIRMINGHAM JESUS VISION CHURCH

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2025

CHARITY NUMBER: 1150301

BIRMINGHAM JESUS VISION CHURCH
SELLY PARK BAPTIST CHURCH
1041 PERSHORE WAY
SELLYPARK
BIRMINGHAM
B29 7PS

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LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST DECEMBER 2025

ADDRESS FOR CORRESPONDENCE

SELLY PARK BAPTIST CHURCH
1041 PERSHORE WAY
BIRMINGHAM
B29 7PS

REGISTERED CHARITY NUMBER

1150301

GOVERNING DOCUMENT

DECLARATION OF TRUST
26TH MARCH 2012.

TRUSTEES/ DIRECTORS

Rev Min Lee

PRINCIPAL BANKERS

HSBC BANK
WELWYN GARDEN CITY
P.O. BOX 1000
BX1 1LT

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

BIRMINGHAM JESUS VISION CHURCH
TRUSTEES' REPORT
YEAR ENDED 31st December 2025

The trustees are pleased to present their report for the year ended 31st December 2025 for the charity, Birmingham Jesus Vision Church with Charity Number 1150301.

The Trustees of the charity are: Rev Min Lee

The principal address of the charity is: Selly Park Baptist Church
1041 Pershore road
Selly Park, Birmingham
B29 7PS

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a trust deed that was dated on 26th March 2012.The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are to advance the Christian Religion [in accordance with the Statement of faith] throughout the world as the trustees may see fit from time to time. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The Organisation continues to hold successful services through the year in which individuals were equipped and educated on the principles and doctrines of the Christian faith. The church continues to hold events and a retreat in the United Kingdom and this has continued to make a good impact in the community. The church continues to support missionaries overseas as well as mission work here in the United Kingdom.

FINANCIAL REVIEW

The income of the charity is above £98,000. This is a increase on the previous year's income. The costs have been managed over this period. The charity is in a good position to develop itself in the community.

FUTURE DEVELOPMENTS

The church intends to continue to host its regular services in UK. They will continue to support missionaries in Korea as well. The bible studies and youth programs will also continue as they seek to develop this side of the ministry. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure .This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

The charity have assessed all the major risks to which the charity is exposed to, in particular those related to operations and finances of the charity, and are satisfied that systems are in place to mitigate exposure to major risks.

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the church. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the church at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 30th June 2026 and signed on their behalf by:

_____

Independent Examiner's Report
To the Trustees
BIRMINGHAM JESUS VISION CHURCH

I report on the accounts of the church for the year ended 31st December 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the church are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act),does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:
- proper accounting records are kept(in accordance with section 130 of the 2011 Act
- accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or

(2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
Generator Business Centre
95 Miles road
Mitcham
Surrey
CR4 3FH

BIRMINGHAM JESUS VISION CHURCH

Statement of Financial Activities for the year ended 31st December 2025

	Note	Unrestricted Funds	Total Funds 2025	2024
Incoming Resources from generated funds		**£**	**£**	**£**
Donations and Legacie	**2**	84462	84462	75687
Investment income	**3**	0	0	0
		84462	84462	75687
Other Income				
Other		14026	14026	12776
Total Incoming Resources		98488	98488	88463
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	**6**	74,270	74,270	76,210
Other	**7**	18,560	18,560	7,594
Total Resources Expended		92,830	92,830	83804
Net movement in funds		**5,658**	5,658	4,659
Reconciliation of Funds				
Total Funds brought forward		63741	63741	59082
Total Funds carried forward		**69,399**	**69,399**	63,741

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

BIRMINGHAM JESUS VISION CHURCH
Balance Sheet as at 31st December 2025

	Note	2025	2024
Fixed Assets		**£**	**£**
Tangible fixed assets	**5**	4182	4065
		4182	4065
Current Assets			
Cash at bank and in hand		65381	59840
Debtors & prepayments		292	292
		65673	60132
Creditors:amounts falling due within one year			
Creditors & accruals	**8**	456	456
Net Current Assets		65217	59676
Net Assets		69399	63741
Unrestricted Funds		69399	63741
TOTAL FUNDS		**69399**	**63741**

Approved by trustees on 30th June 2026

The notes on these accounts form part of these accounts

BIRMINGHAM JESUS VISION CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1) Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts have been prepared in accordance with:
The Statement of Recommended Practice: Accounting and Reporting by Charities Preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

1.5 No material prior year error have been identified in the reporting period.

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- The charity becomes entitled to resources;
- It is more likely than not that the trustees will receive the resources;
- The monetary value can be measured with sufficient reliability.

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

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Tax reclaim on donations and gifts

Gift Aid receivable is included in the income when there is a valid declaration from the donor. Any gift aid amount recovered on a donation is considered to be part of that gift and is treated in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

EXPENDITURE AND LIABILITIES

Liability Recognition

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Grants and Support Costs

Support costs have been allocated between the governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity
They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors
Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

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BIRMINGHAM JESUS VISION CHURCH
Notes to the accounts for year ended 31st December 2025

2 Voluntary Income/ Other Income

	Unrestricted Funds	Total funds 2025	2024
Church collections	£	£	£
Tithes and Offerings	80816	80816	68942
Other donations	3646	3646	6745
Total	84462	84462	75687

3 Other Income	Unrestricted Funds	Total funds 2025/£	2024/£
Gift Aid	14026	14026	12777

3 Investment income

	Unrestricted Funds £	Total funds 2025/£	2024/£
Bank Interest	0	0	0

5 Tangible Fixed Assets	Instrument	Equipment	Total 2025
Cost	**£**	**£**	**£**
At 01/01/2025	100	10005	10105
Additions	0	1162	1162
At 31/12/2025	100	11167	11267
Depreciation			
At 01/01/2025	94	5946	6040
charge for the year	1	1044	1045
At 31/12/2025	95	6990	7085
Net Book Value at 31/12/2025	5	4177	4182
Net Book Value at 01/01/2025	6	4059	4065

BIRMINGHAM JESUS VISION CHURCH
Notes to the accounts for year ended 31st December 2025

6 Charitable Activities

	2025/£	2024/£
Hall Hire	6975	5880
Travel costs	5164	4380
Refreshments	2694	3289
Gifts	1285	1000
Supplies	24	23
Bank Charges	40	60
Church events	6883	4078
Church programs	12099	2634
Welfare	0	1207
Salary	17501	16632
Mission office costs	8316	8472
Outreach costs	1480	1200
Stationary	80	148
Pension costs	3411	3276
Speakers expenses	600	2300
Subscriptions	555	156
Depreciation	1045	1016
Choir/Music expenses	778	610
Accounting services	696	696
Youth outreach costs	1060	7920
Ministry expenses	3584	11233
Total	74270	76210

7 Other	**2025/£**	**2024/£**
Mission	9229	7010
Charity donations	8712	0
Insurance	619	584
Total	18560	7594

Trustee Remuneration

The church paid the trustee Rev Min Lee £17501 for services rendered to the organisation as the senior pastor on a PAYE scheme. The church also covered his accomodation costs of £8316 in his role as the senior pastor of the church.

8 Creditors: amounts falling due within one year	2025/£	2024/£
Independent examination	456	456

9 Debtors and Prepayments	2025/£	2024/£
Debtors	292	292