

**CITY LIFE CHURCH - SUNDERLAND**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**For the year ended 31 December 2023**

**Charity Number 1052114**

**Trustees Annual Report**

For year ended 31 December 2023

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The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ended 31 December 2023.

The financial statements comply with the Charities Act 2011, the Memorandum and Articles of Association, and 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).

**Our purposes and activities**

The objects of the church are for the benefit of the public:

- a) to advance the Christian faith in accordance with the statement in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit;
- b) to relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind including through the provision of counselling and support in such parts of the United Kingdom or the world as the Church Council from time to time may think fit; and
- c) to advance education in such ways and in such parts of the United Kingdom or the world as the Church Council from time to time may think fit.

**Review of the last year**

The church has seen significant growth throughout 2023 with average Sunday attendance at 265. This is an increase of over 40% from the previous year. This has been possible by introducing an additional Sunday morning service to accommodate the growth.

Mid-week engagement is healthy with 149 people actively involved in connect groups and an average of 60 people taking part in monthly mid-week prayer meetings.

A weekly Youth Connect and monthly youth service was launched in September with 20 teenagers regularly engaging with this. Training and support for the team leading this has been in place throughout the year and is facilitating their development as leaders.

Our leadership development community has been active throughout the year with over 40 people involved in monthly training sessions, coaching group's and external leadership input from guest speakers.

In February 2023 a Senior Leadership team was formed that included Jonny & Amy Clarke as Senior Pastors along with Julian & Kerina Clark. This team meets regularly and carries the responsibility for the strategic vision and mission of the Church.

A review of the Board of Trustees took place in the autumn and provided clarity on overall purpose and responsibility as well as defining some individual roles. A standard agenda is in place for meetings with an agreed annual cadence of additional items. Updated financial reporting has been aided by the transition to online software.

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**Achievements and performance**

1. Sunday & mid-week Church gatherings

Sunday services continue to be a highlight with weekly new attendees and families joining us. With the expansion to two services, we have seen growth across all teams, from kids church to host team and worship team.

2. Foodbank

Each week we run a foodbank on a Wednesday from 1pm to 3pm and then on a Friday from 10am to 12 noon using a team of around 12 volunteers. In 2023, we can report that 1229 clients (In 2022: 761) have visited our foodbank representing 2866 people (In 2022: 1559). The total number of meals provided was 26199 (In 2022: 14031). Continuing the trend seen from 2021 to 2022, 2023 has again seen extensive increase in this area.

A second location for foodbank was opened in September 2023 based in Ryhope. This midweek session runs on Wednesdays alongside a Toddler Group.

3. Toddler Groups

We currently run a Toddler Group on a Wednesday from 10.30am to 12 noon with an average attendance of 22 children (pre-school). A second group now runs concurrently in Ryhope alongside the foodbank and we are very grateful to all the volunteers that make this possible. On average, each week we connect with 37 families through Toddler group sessions.

Both Foodbank and Toddler Groups now come under the umbrella term of Community Hubs. The combined impact of our Millfield location and the new Ryhope hub means we serve on average 83 families, with 120 people in total accessing the Hubs each week.

4. Love Christmas/Love Week

Each Christmas we raise funds within our church congregation to support families in need around the city. We partner with local primary schools using their knowledge and awareness of those families who are in need. As a church community we raised sufficient finance to give away 115 hampers with a monetary value of approx £3,000.

During the year we also host at least 2 further outreach weeks which include events for the local community (afternoon tea / Easter Egg hunt etc). The aim of these weeks is to support community needs and provide activities for local families. Fundraising forms part of this with support given to local Charities including Grace House and Love Amelia.

**Trustees Annual Report**

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**5. Jericho Café**

A recent initiative that has been running since October and provides a warm space on Friday mornings within the church coffeeshop. Barista drinks are served along with cakes and refreshments on a pay what you can basis. Engagement with this is now growing as it is timed to run alongside the Friday morning foodbank session.

**Financial review**

City Life Church – Sunderland is funded by donations and a small amount of fees for charitable services. The total income for the year was £171,631 (2022: £145,145) being an increase of 18 per cent. This income is allocated across respective funds on the Statement of Financial Activities in accordance with the Statement of Recommended Practice (SORP)

The Statement of Financial Activities for the year ended 31 December 2023, shows a surplus across all funds of £29,937 (2022: £25,143).

The Balance Sheet at 31 December 2023 shows total funds carried forward of £760,385 (2022: £730,448) of which there are £11,336 restricted funds (2022: £9,986).

Looking at the next 12 months, financially there is a fair degree of optimism that cash reserves will remain at a very acceptable level.

**Reserves policy**

The reserves policy for City Life Church is to aim to hold at least three months' general offerings as cash reserves. This is in addition to any fixed assets held and used for the church's aims and purposes. This level of reserves should ensure that at any time of the year the Church is not required to borrow funds on overdraft from its bankers. Any additional reserves are generated with a view to fund longer-term projects.

**Preparation of the accounts on a going concern basis**

The financial statements have been prepared on a going concern basis. The Trustees have reviewed and considered relevant information, including the annual budget and future cash flows in making their assessment. The Trustees have concluded that they can continue to adopt the going concern basis in preparing the annual report and accounts.

**Plans for future periods**

To ensure the church continue to grow in its ability to effectively outwork its mission various projects are planned for 2024 to achieve this aim. For example:

- To grow our discipleship community through intentional teaching and focused groups.
- To resource the regional church through collaborative events and leadership forums.
- To commence building work on our Millfield location to increase capacity.
- To explore ways we can serve our local community more through expanding our community hub network under the new term 'Love Wearside'
- To support a church planter to establish an AOG church in Europe.
- To train over 100 in Christian leadership to resource the wider church and ministry through our Ministry Leadership Training programme.
- To review and expand the staff team to carry the increasing workload.

## CITY LIFE CHURCH – SUNDERLAND

### Trustees Annual Report

For year ended 31 December 2023

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#### Reference and administrative details

Charity number 1052114

Operational address 170 Hylton Road, Sunderland  
Tyne & Wear, SR4 7YA

#### Our advisors

Solicitors Geldards  
21-22 Burns Street,  
Ilkeston  
Derbyshire  
DE7 8AA

Independent Examiner Jim Dodds  
33 The Glebe  
Stannington  
NE61 6HW

Bankers HSBC Bank PLC  
Unit 49-51 The Bridges  
Shopping Centre  
Market Square  
Sunderland, SR1 3LE

Virgin Money, Jubilee House  
Gosforth  
Newcastle upon Tyne  
NE3 4PL

The Charity Bank Ltd  
194 High Street  
Tonbridge  
Kent, TN9 1BE

Kingdom Bank Ltd  
Ruddington Fields Country Park  
Mere Way, Ruddington  
Nottingham, NG11 6JS

#### Trustees and key management personnel

The trustees and officers serving during the year and since the year end were as follows:

#### Trustees

Mrs Kerina Clark  
Mr Jonathan Clarke  
Mr Ben Dowding  
Mr Kevin Clarke  
Mr Lewis Collins  
Mr Simon Hilton  
Mr Ed Morrow

Chair Appointed 14 Feb. 2023

Appointed 14 Feb. 2023

**Trustees Annual Report**

For year ended 31 December 2023

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Key management personnel

Senior Minister                      Mr Jonathan Clarke

**Structure, governance and management**

Governing documents

Constitution and trust deed adopted 10 August 1993, as amended on 17 February 1997 and 11<sup>th</sup> September 2002.

Appointment of Trustees

The Church is managed by the Church Council, which compromise the Minister and duly appointed or elected leaders of the Church. Trustees are nominated by the Senior Minister and appointed by the Church Council from time to time. The Church Council appoints Holding Trustees for the purpose of holding the land and buildings of the Church who act on the directions of the Church Council.

Organisation

The Trustees meet at least four times in each year and deal with the administration of the charity encompassing the strategic vision, financial accountability, risk management, and any other administrative business of the Church. The operational management of the organisation is undertaken by the paid staff team and other Trustees and volunteers.

Risk management

The Trustees have conducted a review of the major risks to which the charity is exposed and systems have been established to mitigate those risks including the implementation of procedures for authorisation of all transactions and projects and for ensuring the consistent quality of the delivery of all operational aspects of the charity. These procedures are periodically reviewed to ensure that they still meet the needs of the charity.

**Statement of Trustee Responsibilities**

The charity Trustees are responsible for preparing a Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The Charity Trustees are required to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of incoming resources and application of resources. In preparing financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

**CITY LIFE CHURCH – SUNDERLAND**

**Trustees Annual Report**  
For year ended 31 December 2023

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The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees on 16 April 2024 and signed on their behalf by:



Mrs Kerina Clark (Chair) .....

## **CITY LIFE CHURCH - SUNDERLAND**

### **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

For the year ended 31 December 2023

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I report on the financial statements of City Life Church - Sunderland for the year ended 31 December 2023, which are set out on pages 8 to 19.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act), and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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

In connection with my examination, no material matters have come to my attention which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than if the requirements that the accounts give a "true and fair" view which is not a matter considered as part of an independent examination.

I 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.

Jim Dodds  
33 The Glebe  
NE61 6HW  
Date: 16 April 2024





# CITY LIFE CHURCH - SUNDERLAND

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b><u>Income from:</u></b>					
Donations and legacies	6	129,641	25,385	<b>155,026</b>	127,282
Other trading activities	7	16,554	-	<b>16,554</b>	17,811
Investments	8	51	-	<b>51</b>	52
<b>Total income</b>		<b>146,246</b>	<b>25,385</b>	<b>171,631</b>	<b>145,145</b>
<b><u>Expenditure on:</u></b>					
Raising funds	9	174	4,765	<b>4,939</b>	6,334
Charitable activities					
Operation of the charity	10	117,486	19,269	<b>136,755</b>	113,668
<b>Total expenditure</b>		<b>117,659</b>	<b>24,034</b>	<b>141,693</b>	<b>120,002</b>
<b>Net income/(expenditure) and net movement of funds</b>		<b>28,587</b>	<b>1,350</b>	<b>29,937</b>	<b>25,143</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward		720,462	9,986	<b>730,448</b>	705,305
<b>Total funds carried forward</b>		<b>749,049</b>	<b>11,336</b>	<b>760,385</b>	<b>730,448</b>

The Statement of Financial Activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities

The notes on pages 10 to 19 form an integral part of these accounts.

**BALANCE SHEET**

As at 31 December 2023

	Notes	£	Total 2023 £	£	Total 2022 £
<b><u>Fixed assets</u></b>					
Tangible assets	18		869,915		836,396
<b><i>Total fixed assets</i></b>			<b>869,915</b>		<b>836,396</b>
<b><u>Current assets</u></b>					
Debtors	19	3,781		1,730	
Cash at bank and in hand	20	65,842		71,122	
<b><i>Total current assets</i></b>		<b>69,623</b>		<b>72,853</b>	
<b>Creditors:</b> amounts falling due within one year	21	<b>( 21,705 )</b>		<b>( 13,435 )</b>	
<b><i>Net current assets</i></b>			<b>47,918</b>		<b>59,418</b>
<b><i>Total assets less current liabilities</i></b>			<b>917,833</b>		<b>895,814</b>
<b>Creditors:</b> amounts falling due after more than one year	22	<b>( 157,448 )</b>		<b>( 165,366 )</b>	
<b><i>Total net assets or liabilities</i></b>			<b>760,385</b>		<b>730,448</b>
<b><u>Funds of the charity</u></b>					
Unrestricted income funds			749,049		720,462
Restricted income funds			11,336		9,986
<b><i>Total funds</i></b>			<b>760,385</b>		<b>730,448</b>

The notes on pages 10 to 19 form an integral part of these accounts.

These financial statements were approved by the Board on:

16 April 2024

and are signed on its behalf by:

Mrs Kerina Clark  
Chair



## **CITY LIFE CHURCH - SUNDERLAND**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2023

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#### **1 Accounting Policies**

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **2 Basis of accounting**

##### **2.1 Basis of preparation**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with 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) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

City Life Church - Sunderland meets the definition of a public benefit entity under FRS 102.

##### **2.2 Preparation of the accounts on a going concern basis**

The financial statements have been prepared on a going concern basis. In making their assessment the Trustees have reviewed and considered relevant information, including their annual budget and future cash flows. The Trustees are of the view that the immediate future of the charity for the next 12 months is secure and that on this basis the charity is a going concern.

#### **3 Income**

##### **3.1 Recognition of income**

Income is recognised when the charity has entitlement to the resources, any performance conditions attached to the item(s) of income have been met, it is more likely than not that the resources will be received and the monetary value can be measured with sufficient reliability

##### **3.2 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by FRS102 SORP or FRS102.

##### **3.3 Grants and donations**

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria of income recognition are met.

##### **3.4 Volunteer help**

The value of volunteer help received is not included in the accounts but is described in the trustees' annual report.

## **CITY LIFE CHURCH - SUNDERLAND**

### **NOTES TO THE FINANCIAL STATEMENTS**

For the year ended 31 December 2023

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#### **3.5 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.

#### **3.6 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 trustees 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 or for specific projects being undertaken by the charity.

### **4 Expenditure and liabilities**

#### **4.1 Liability recognition**

Liabilities are recognised when 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.

#### **4.2 Charitable activities**

Expenditure on charitable activities includes the costs of the Ministry and other activities undertaken to further the purposes of the charity and their associated support costs.

#### **4.3 Governance and support costs**

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

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources.

#### **4.4 Irrecoverable VAT**

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **4.5 Creditors**

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

#### **4.6 Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date.

## CITY LIFE CHURCH - SUNDERLAND

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

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#### 5 Assets

##### 5.1 Tangible fixed assets for use by the charity

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold land and buildings	No depreciation
Computers and other equipment	Straight line over three years
Fixtures and fittings	Straight line over three years
Capital fees and expenses	Straight line over three years

# CITY LIFE CHURCH - SUNDERLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

### Analysis of income

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>6 Donations and legacies</b>				
General fund				
Offerings	42650	-	<b>42,650</b>	27,856
Offerings (gift aid reclaimable)	66011	-	<b>66,011</b>	66,363
Vision fund				
Offerings	-	6,947	<b>6,947</b>	5,240
Offerings (gift aid reclaimable)	-	11,622	<b>11,622</b>	1,860
Impact fund				
Offerings	-	5,477	<b>5,477</b>	6,207
Offerings (gift aid reclaimable)	-	1,339	<b>1,339</b>	1,154
Gift aid	20,980	-	<b>20,980</b>	18,602
	<u>129,641</u>	<u>25,385</u>	<u><b>155,026</b></u>	<u>127,282</u>
<b>7 Other trading activities</b>				
Room hire	8,618	-	<b>8,618</b>	8,730
Coffee shop	4,781	-	<b>4,781</b>	5,019
Legacy	-	-	<b>-</b>	2,000
Miscellaneous	1,229	-	<b>1,229</b>	135
Toddlers & Play Cafe	1,926	-	<b>1,926</b>	1,928
	<u>16,554</u>	<u>-</u>	<u><b>16,554</b></u>	<u>17,811</u>
<b>8 Income from investments</b>				
Bank interest	51	-	<b>51</b>	52
	<u>51</u>	<u>-</u>	<u><b>51</b></u>	<u>52</u>

Income was £171,631 (2022: £145,145) of which £146,246 was unrestricted or designated (2022: £130,684) and £25,385 was restricted (2022: £14,461)

# CITY LIFE CHURCH - SUNDERLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

### Analysis of expenditure on charitable activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<b>9 Donations made</b>				
Donations for Mission support	-	4,765	<b>4,765</b>	6,187
Other donations	174	-	<b>174</b>	146
	<u>174</u>	<u>4,765</u>	<u><b>4,939</b></u>	<u>6,334</u>
<b>10 Operation of the church</b>				
Salary, pension and NI				
Salary costs	47,679	-	<b>47,679</b>	53,744
Employers NI	-	-	-	-
Pension costs	3,790	-	<b>3,790</b>	3,669
Consultancy contracts	21,015	-	<b>21,015</b>	-
Training	1,159	-	<b>1,159</b>	-
Expenses	50	-	<b>50</b>	-
Ministry costs				
Guest Speakers	2,950	-	<b>2,950</b>	-
Accommodation	675	-	<b>675</b>	464
Training, Development & Discipleship	1,393	-	<b>1,393</b>	-
Subscriptions	7,122	-	<b>7,122</b>	3,749
Travel and hospitality	3,834	-	<b>3,834</b>	3,864
Production	597	-	<b>597</b>	-
Children and youth ministry	1,409	-	<b>1,409</b>	912
Little Treasures/Play Café	998	-	<b>998</b>	-
Conference and seminar expenses	-	-	-	20
Ministry expenses	-	-	-	9,331
Thirty One Eight membership services	-	-	-	251
Management and administration				
Mortgage interest	-	14,596	<b>14,596</b>	9,613
Equipment general	1,676	-	<b>1,676</b>	2,143
Furniture and furnishings	141	-	<b>141</b>	206
Repairs and maintenance	-	4,673	<b>4,673</b>	2,797
Insurance	1,895	-	<b>1,895</b>	1,593
Light and heat	3,956	-	<b>3,956</b>	4,148
Telephone and broadband	654	-	<b>654</b>	615
Water rates	1,400	-	<b>1,400</b>	1,031
General provisions	4,211	-	<b>4,211</b>	4,069
Cleaning	1,193	-	<b>1,193</b>	968
Music/pa system, equipment and licences	923	-	<b>923</b>	1,448
Printing, postage and stationery	825	-	<b>825</b>	1,041
Adverts publicity	823	-	<b>823</b>	262
Legal fees & bank charges	92	-	<b>92</b>	116
Computer equipment and software	-	-	-	1,907
Delivery charges	-	-	-	119
Capital costs				
Depreciation / loss on disposal	6,325	-	<b>6,325</b>	4,886
Governance costs				
Independent examiner's fees for reporting on the accounts	700	-	<b>700</b>	700
	<u>117,486</u>	<u>19,269</u>	<u><b>136,755</b></u>	<u>113,668</u>

## CITY LIFE CHURCH - SUNDERLAND

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

#### Analysis of expenditure on charitable activities - continued

Expenditure on charitable activities was £141,693 (2022: £120,002) of which £117,659 was unrestricted or designated (2022: £101,405) and £24,034 was restricted (2022: £18,597)

#### 11 Fees for examination of the accounts

	2023 £	2022 £
Independent examiner's fees for reporting on the accounts	700	700
	<b>700</b>	<b>700</b>

There were no other fees paid to the examiner (2022: £nil)

#### 12 Analysis of staff costs and the cost of key management personnel

	2023 £	2022 £
Gross wages, salaries and benefits in kind	47,679	53,744
Employer's pension costs	3,790	3,669
	<b>51,469</b>	<b>57,413</b>

No employee received remuneration above £60,000 (2022: nil)

The key management personnel of the charity, comprise the Trustees and the Senior Minister. The total employee benefits of the key management personnel of the charity were £29,814, (2022: £27,157).

#### 13 Staff numbers

The average monthly head count was 2.3 staff (2022: 3 staff) and the average monthly number of full-time equivalent employees during the year were as follows:

	2023 Number	2022 Number
The parts of the charity in which the employee's work		
Charitable activities	2.3	3.0
	<b>2.3</b>	<b>3.0</b>

#### 14 Transactions with Trustees

Two Trustees were paid as employee's of the Charity - Firstly, Mr J. Clarke who is the Senior Minister. No remuneration or benefits were paid for his role as Trustee (2022: £nil). - Secondly, Mrs Kerina Clark t/a Magnify Consulting was paid a total of £5,600 (2022:£nil) for the provision of a strategic and operational review project. (The charity undertook an arm's length process to ensure they chose the best provider, Mrs Kerina Clark was not part of the decision making process).

No other Trustees were paid or received any other benefits from employment with the Charity in the year (2022: £nil) neither were they reimbursed expenses during the year (2022: £nil). There were no other related party transactions.



## CITY LIFE CHURCH - SUNDERLAND

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

#### 15 Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The employer's pension costs represent contributions payable by the charity to the fund and amount to £3,790 (2022: £3,669). There was £0 outstanding as at 31 December 2023 (2022: £0)

#### 16 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objectives.

#### 17 Donations

##### Total value of donations

	2023 Total £	2022 Total £
Donation - Impact Project	1,237	166
Donation - Financial Support	-	40
Donation - Foodbank	680	370
Donation - Gifts	174	1,313
Donation - Love Christmas/220 Hampers	2,849	4,445
	<b>4,939</b>	<b>6,334</b>

#### 18 Tangible fixed assets

	Freehold land and building £	Computer equipment £	Fixtures and fittings £	Capitalised fees and expenses £	Total £
<b>Cost</b>					
Balance brought forward	828,362	19,436	17,312	52,261	<b>917,371</b>
Additions	-	613	-	39,231	<b>39,844</b>
Disposals	-	-	-	-	-
<b>Balance carried forward</b>	<b>828,362</b>	<b>20,049</b>	<b>17,312</b>	<b>91,492</b>	<b>957,215</b>
<b>Depreciation</b>					
Basis	No Dep'n	SL	SL	SL	
Rate		33%	33%	33%	
Balance brought forward	-	16,292	14,822	49,861	<b>80,975</b>
Depreciation charge for year	-	870	-	5,455	<b>6,325</b>
Disposals	-	-	-	-	-
<b>Balance carried forward</b>	<b>-</b>	<b>17,162</b>	<b>14,822</b>	<b>55,316</b>	<b>87,300</b>
<b>Net book value</b>					
<b>Brought forward</b>	<b>828,362</b>	<b>3,144</b>	<b>2,490</b>	<b>2,400</b>	<b>836,396</b>
<b>Carried forward</b>	<b>828,362</b>	<b>2,887</b>	<b>2,490</b>	<b>36,176</b>	<b>869,915</b>

**CITY LIFE CHURCH - SUNDERLAND****NOTES TO THE FINANCIAL STATEMENTS**For the year ended 31 December 2023

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**19 Debtors and prepayments (receivable within 1 year)**

	<b>2023</b>	2022
	<b>£</b>	£
Other debtors		
Gift Aid recoverable	<b>3,781</b>	1,730
	<b>3,781</b>	1,730

**20 Cash at bank and in hand**

	<b>2023</b>	2022
	<b>£</b>	£
Cash at bank and in hand	<b>65,842</b>	71,122
	<b>65,842</b>	71,122

**21 Creditors and accruals (payable within 1 year)**

	<b>2023</b>	2022
	<b>£</b>	£
AOG subscriptions	<b>2,235</b>	2,449
Trade creditors	<b>8,314</b>	-
PAYE and social security	<b>1,996</b>	1,529
Accruals		
Independent examination of accounts	<b>700</b>	700
Capital		
Mortgage	<b>8,460</b>	8,756
	<b>21,705</b>	13,435

**22 Creditors and accruals (payable after more than 1 year)**

	<b>2023</b>	2022
	<b>£</b>	£
Capital		
Mortgage	<b>157,448</b>	165,366
	<b>157,448</b>	165,366

There is a mortgage (balance outstanding £165,908) holding a charge over the church building until the last payment due on 12/06/2035

**23 Events after the end of the reporting period**

No events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

# CITY LIFE CHURCH - SUNDERLAND

## NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

### 24 Analysis of charitable funds

#### Analysis of movements in unrestricted funds

	balances balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Unrestricted funds</b>					
Building capital fund	665,396	-	( 5,455 )	47,150	<b>707,091</b>
Fixtures, fittings and equipment	5,634	-	( 870 )	613	<b>5,377</b>
General unrestricted fund	49,432	146,246	( 111,334 )	( 47,763 )	<b>36,581</b>
<b>Totals</b>	<b>720,462</b>	<b>146,246</b>	<b>( 117,659 )</b>	<b>-</b>	<b>749,049</b>

#### Purpose of unrestricted funds

Building capital fund	The building capital fund represents the book value of the property less the amount outstanding on the mortgage.
Fixtures, fittings and equipment fund	The fixtures, fittings and the equipment fund represents the amount invested in these fixed assets.
General unrestricted fund	The general unrestricted fund represents the current unrestricted bank balance plus debtors less creditors (not including mortgage payment falling due within 1 year).

#### Analysis of movement in restricted funds

	balances balances brought forward £	Incoming resources £	Resources expended £	Transfers £	Fund balances carried forward £
<b>Restricted funds</b>					
Vision fund	5,069	18,569	( 19,269 )	-	<b>4,369</b>
Impact fund					
General Support	3,601	1,694	( 1,237 )	-	<b>4,059</b>
Foodbank	946	1,607	( 680 )	-	<b>1,873</b>
Christmas Hampers	370	3,515	( 2,849 )	-	<b>1,036</b>
<b>Totals</b>	<b>9,986</b>	<b>25,385</b>	<b>( 24,034 )</b>	<b>-</b>	<b>11,336</b>

## CITY LIFE CHURCH - SUNDERLAND

### NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 December 2023

#### 24 Analysis of charitable funds continued

##### Purpose of restricted funds

Restricted funds represent income resources used for a specific purpose within the charity as identified by the donor.

Vision fund	The building revenue fund represents cash funds set aside expressly for the purpose of paying the mortgage liability.
Impact fund	
General Support	The mission fund exists to ensure that all monies donated for the purpose of assisting various Missionaries are so used.
Foodbank	To purchase additional food supplies.
Christmas Hampers	To provide hampers to families in need.

##### Transfers between funds

	Reason for transfer	Amount £
Between building and capital fund and general unrestricted	Transfer represents amount invested in building and capital payment of mortgage during the year.	39,449

#### 25 Capital commitments

As at 31 December 2023, other than the mortgage the charity had no other capital commitments (2022 -£nil)

#### 26 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Tangible fixed assets	869,915	-	869,915	836,396
Cash at bank and in hand	54,506	11,336	65,842	71,122
Other net current assets/(liabilities)	( 17,924 )	-	( 17,924 )	( 11,704 )
Long term assets/(liabilities)	( 157,448 )	-	( 157,448 )	( 165,366 )
	749,049	11,336	760,385	730,448