

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2021**

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

CHARITY REGISTRATION No: 1089210

COMPANY REGISTRATION No: 04284643

Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 10	Directors' Annual Report
Page 11	Statement of Financial Activities
Page 12	Balance Sheet
Pages 13 to 22	Notes to the Financial Statements
Page 23	Independent Examiner's Report

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1089210
COMPANY REGISTRATION NUMBER	04284643
DATE OF INCORPORATION	10th September 2001
START OF FINANCIAL YEAR	1st November 2020
END OF FINANCIAL YEAR	31st October 2021
DIRECTORS AT 31ST OCTOBER 2021	Andrea Mason Rebecca Godden Jonathan Wilkins Andy Au Yvonne Au Gwyn Davies Susanne Tappenden
COMPANY SECRETARY	Jonathan Wilkins

GOVERNING DOCUMENT

Memorandum and Articles of Association incorporated 10th September 2001 as amended by Special Resolution on the 4th February 2007.

OBJECTS

To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule hereto in Brighton and other such parts of the United Kingdom or the World as the Trustees from time to time may think fit and other such purposes which are exclusively Charitable according to the Law of England & Wales and are connected with the Charitable work of the Charity.

REGISTERED ADDRESS	Brighthelm Centre North Road Brighton East Sussex BN1 1YD
---------------------------	---

BANKERS	The Co-operative Bank P.O Box 250 Delf House Southway Skelmersdale WN8 6WT
----------------	---

INDEPENDENT EXAMINER	Independent Examiners Ltd Unit 2 Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF
-----------------------------	--

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' ANNUAL REPORT
FOR THE YEAR ENDED 31ST OCTOBER 2021**

The Management Committee presents its directors' report and unaudited financial statements for the financial year ended 31 October 2021.

Management Committee:

Andrea Mason	Chair Nov 2020 to May 2021
Jonathan Wilkins	Company Secretary
Gwyn Davies	Acting Chair from June 2021
Yvonne Au	
Andrew Au	
Rebecca Godden	Safeguarding Trustee
Susanne Tappenden	

1. Structure, Governance and Management

City Gate Church, UK (CGC) is a non-denominational Christian charity comprising a company incorporated on 10th September 2001 and registered as a charity on 5th November 2001. The company's governing documents were amended on 4th February 2007 and the charity superseded City Gate Church Trust (charity no. 290828) in March 2007. City Gate Church Trust was formed in 1984.

The directors of the company are also charity trustees for the purposes of charity law and under the company's Articles are known as members of the Management Committee.

Andrew (Andy) Au, Yvonne Au, Andrea Mason and Gwyn Davies are members of the Leadership (Elders) of City Gate Church and continue to contribute to the oversight and governance of CGCUK in this capacity.

Andy Au and Gwyn Davies are both remunerated for their leadership roles as Executive Elders within the church.

All other members of the Management Committee give their time voluntarily and received no benefits from the charity.

The Board of trustees has a representative skill mix suited to meeting the objectives of CGCUK.

Andy Au is a director of Movement in Worship (MiW) Community Interest Company (CIC): company registered number 09308370. He is also a trustee of Brighton & Hove Street Pastors: registered charity number 1174163.

Andrea Mason is a trustee of Fundelaship: charity registered number 1157823.

Rebecca Godden is a trustee of The Sussex Guild: registered company number 1716423

Gwyn Davies, Jonathan Wilkins and Yvonne Au are directors of City Gate Community Projects: registered charity number 1093245, registered company number 04298200.

Directors are committed to keeping up to date with Charity Commission Updates.

The Management Committee has met three times for formal Board business meetings, as well as directors meeting in smaller working parties. The Executive Elders meet weekly, with ad hoc input from other leaders.

Risk Management

The Management Committee has conducted a review of the major risks to which the charity is exposed. The risk register is updated at least annually. Systems are in place to manage these risks. This is working effectively.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

2. Objects and Activities

The charitable objects as stated in the governing documents are to advance the Christian Faith in Brighton and throughout the World. This is encapsulated in the motto of the church:

"Together for God, each other and the Nations."

In particular City Gate Church, UK exists to:

- Worship God
- Care for and teach children and adults
- Share the Christian faith
- Relieve poverty and help people in need

CGC has an adult membership of 44. In addition, we have several children and young people, and a number of regular attendees who are not formally members of the church. The church has been based at Brighthelm Church Community Centre, in the centre of Brighton, since September 2012 and we have our church office there, as well as meeting for worship on Sundays.

Our activities are supported by voluntary donations of time and money from church members in response to the principle of faith and prayer. City Gate Church can only fulfil its vision with the help of many volunteers from within and outside of the church who have been very generous with their resources.

Church Activities

a) Worship God and care for and teach children and adults

Familiar ways of working have continued to be significantly impacted by the Covid pandemic. Leaders have been flexible in order to meet objectives. For example, online or hybrid meetings; an increase in outdoor gatherings and creative approaches such as doing Pilgrim walks which have also strengthened our relationship with rural churches in the area. Time has been spent consulting with members around future direction and reimagining church. These changes focus on strengthening our presence in our local communities; work around leadership transition with external input and new rhythms of Sunday meetings.

Virtual children's activities are held monthly. In the absence of a youth leadership team, activities for youth have been provided by church members, some social, when outdoor gathering has been permitted, and otherwise online. During periods of lockdown, a weekly online Compline service was held instead of Taize meetings. Hybrid Taize meetings recommenced in June in local gardens. Christmas activities online included wreath making and a Christmas celebration. Face to face meetings, Covid compliant and many in the Brighthelm gardens, occurred when restrictions permitted.

Our annual weekend away was in August. Church members have been creative in maintaining social links with one another, both informally and through organised activities, e.g. small group walks (risk assessed and Covid-compliant) and creative expressions including an Easter installation. From June 2021, hybrid Sunday meetings, prayer meetings and leaders meetings have enabled members to meet as they feel comfortable.

We engaged with the National Thy Kingdom Come prayer initiative by creating a prayer installation at the DIP week with individual and group prayer activities.

The Christian faith continues to be practised and promoted through small groups meeting midweek in the areas where church members live (Preston Circus, Fiveways, Hollingdean, Hollingbury and Preston Village). Meetings have continued to be online and hybrid and face to face when permitted.

The Dip continues to be a valued space for prayer and worship for the church, as well as of benefit to the community.

City Gate Church, when Covid restrictions have allowed, have used the hall during the year for hybrid prayer meetings; an Easter installation and "Thy Kingdom Come" prayer week.

The annual MIW leaders meeting this year was held at The Dip in October 2021.

CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021

Community useage, during this reporting period includes Harbour who continued to use the upstairs flat for counselling purposes when Covid restrictions allowed.

There were an additional four regular community non-profit hirers: National Childbirth Trust, Release Counselling, Bright Start (formerly Downs Syndrome Development Trust 4) and Preston Village WI. (The latter, due to Covid and vulnerable members, only met once in October 2021). Additional hirers were Vida Active, Core Brighton (a counselling service), birthday parties, a French lesson and a Symbol meeting. Brighton and Hove Council used The Dip for election day in May 2021.

City Gate Church is grateful to The Church Growth Trust for the continued use of The Dip and for their support.

b) Share the Christian faith, relieve poverty and help people in need

The impact of Covid-19 meant that CGC had to suspend the main outreach community activities, Drop In and Messy church for part of the year.

In Hollingbury, the food, which would have been used to provide a hot meal at Messy Church continued to be diverted in the form of food parcels for families in need in the community. The church was invited to add their own contributions to support a member of the community who was organising food parcels, especially in response to the crisis around the lack of holiday meal provision for children entitled to free school meals.

Messy Church recommenced outside in June 2021 with indoor gatherings from October.

Drop In, a monthly lunch for vulnerable people at Brighthelm Church Community Centre and a key component of City Gate Church's Mission Sundays, was unable to operate during lock down periods and beyond while the Brighthelm building was closed to the community. A successful re-opening in October 2021, with a take away menu and much appreciated by attendees, has paved the way for the resumption of cooked meals in future months.

3. Links to other Churches and Organisations

City Gate continues to work closely with other churches and organisations outside the local congregation. Our areas of operation include:

(a) Pioneer network

CGC is a member of the national Pioneer network of churches. CGC adheres to Pioneer's vision and values (relational, charismatic, missional and kingdom-orientated), and some of CGC's leaders attended the Pioneer 'Core' seminars, to find out more about the theological foundation and practical outworking. CGC leaders have also benefited from training through the annual leadership conference, and various courses. CGC's safeguarding policy and procedures are audited annually by Pioneer. CGC has benefitted from Pioneer's involvement in the national Black Lives Matter discussions and liaison with other denominations and leaders about how to respond sensitively and constructively, and look at the issue of racism in our own church.

Meetings with Pioneer leaders continue to explore new rhythms and shape of Church, providing a lot of collaborative learning about how to continue to meet the needs of church members and continue with the vision and mission of church.

CGC maintains strong regional connections with other churches in the network. City Gate Hub continued to meet by Zoom and is migrating back to 'in person' meetings. Andy Au has continued to advise and support Hub members, including a Methodist pastor as her Church migrated out of the Methodist communion.

Andy Au has continued to support Pioneer Asia, by mentoring the pastor in Vellore in monthly zoom meetings. CGC has remained in contact with a church in Vellore, a Covid-19 Red Zone, and sent funding for emergency relief.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

b) Brighton and Hove

Church members are involved in a range of local inter-church projects:

Gather - CGC is committed to working with others to serve the whole community in Brighton and Hove and is part of Gather, an inter-church group in the city. CGC continued to meet with leaders across Brighton and Hove to encourage unity, friendship and support. CGC is hosting relationship building events with ministers of churches and also leaders of para-church organisations.

Street Pastors - trained volunteers from local churches who care about their community working in the night time economy to contribute to keeping the peace and keeping people safe, especially in the busy clubbing areas. This work was adapted to the Covid situation with a strong emphasis on prayer, but some street patrols continued when night time activity was possible.

Harbour - a professional counselling and psychotherapy service, which works with pregnancy loss, receiving 95% of referrals from the local hospital. A church member manages the service, and two of our leaders are on the support team, offering spiritual and prayer support to the staff, and practical guidance. The relationship between CGC and Harbour has continued to be strengthened this year. The much-needed services have continued to be offered online, slowly transitioning to face to face client work from June 2021.

Chaplaincy to the Street Diners - Andy Au has been working as part of the Brighthelm Chaplaincy, providing opportunities for reaching out to and supporting the vendors. Andy has adapted to the changing circumstances, maintaining a presence when restrictions are lifted, which is appreciated by the vendors, who are all finding it difficult to trade.

Oasis - an outreach event run by CGC, held in the Brighthelm gardens, has largely been suspended due to Covid restrictions with one impactful, although scaled down, event in August 2021.

Movement in Worship - CGC has continued to provide support to Movement In Worship (MIW), who has organised an 24 hour online event called 'Worship Wave' which had over 500 participants from all over the world, some of the countries participating were: USA, Brazil, UK, Slovakia, Austria, Germany, Canada, Italy, India, Israel and Kazakstan.

- MIW also was featured on the 'BBC Sunday Live' programme, dancing and profiling creativity in worship
- MIW initiated online projects such as 'UK Blessing' and 'Global Blessing' video, which profiled dancers from all over the world praying concerning world challenges such as Covid 19.
- MIW continued to support people and bases from India through Europe, UK and the USA.
- Usual 'in person' conferences were cancelled or postponed.

(c) City Gate Church and God's Great Commission Church (GGCC) (formerly Anointed Voice of Africa Church), South Africa

Due to the risks associated with the Covid-19 pandemic and government restrictions and guidance, visits have not taken place between the two churches since February 2020. We have used SMS, WhatsApp, Messenger and Facebook to support and encourage each other. Communications have been effective and important in developing the relationship as well as increasing awareness of the global situation for church members in both countries.

Fundelaship

The HIV and AIDS charity continues to provide CGC with a unique opportunity to support the Phila Ubomi project. CGC UK elders and trustees have worked with Fundelaship to provide food relief and other practical support for the specific needs of GGCC.

CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)

DIRECTORS' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021

CGC provided funding for food and homecare parcels in four rural communities for the neediest households, who were unable to access food, local authority support and medical help during the lockdowns. These were distributed by the local pastors

Matheson Mbuyiselo Nteleko, one of GGCC's pastors, wrote about the situation that has confronted them throughout the year, "...the number of infections appeared to be going down but now things have changed and the numbers are increasing many people are infected and are admitted in hospital... Worst of the things, people are suffering from starvation and have lost their jobs. They are staying at their homes with their families without food. It is worse with poor people and those suffering with their illness such as HIV/AIDS and other severe diseases... We as God's Great Commission Church would like to thank God for his great mercy to touch the CGC to give support to our people with food parcels to save them from their serious situation. It is very bad and we really plead with our Lord God to intervene and we trust that you are also praying for our country and our people as well. Over a million of young people including ours are panicking about staying at homes without jobs and there is no hope in their future."

4. Achievements and performance

The text above makes reference to CGC's achievements and, to summarise, highlights are:

- i. Resilience and creativity in response to Covid, with church members supporting one another spiritually, practically and financially, and a renewed emphasis on sharing the Christian faith through action in our neighbourhoods. Covid contingencies included:
 - Application of risk assessment and all government Covid-safe guidance to all church and building contexts, including track and tracing measures
 - Applied lessons learned and increased security measures to online meetings
 - Care for the mental health of church members and members of our communities by providing guidance and support to enable them to stay in touch with and support each other within government restrictions.
- ii. Moving the majority of meetings online during the pandemic enabling worship and teaching to continue.
- iii. Appropriate and timely transitioning to more face to face and hybrid meetings with sensitivity to the needs and views of members.
- iv. Consensus to not 'go back to normal', rather explore new rhythms of meetings and gatherings
- v. Community outreach to share the Christian faith through the three mission groups: Messy Church in Hollingbury, Drop-in in Brighthelm when the building re- opens and appropriate Covid measures can be put in place, and the Dip in Hollingdean.
- vi. Relief of poverty and helping people in need through redistribution of wealth among church members to support those affected financially during the pandemic through loss of jobs or reduced income; providing food for food parcels and responding to the school meals crisis; providing funding for food and homecare parcels in four rural communities for the neediest households in the Eastern Cape, South Africa, as well as in a Pioneer Church in Vellore, Indi
- vii. Partnerships with a number of churches and organisations for the benefit of the community.

5. Financial Review

CGC continues to hold a minimum of three months reserve of expenditure to ensure that obligations can be met for payments to employees and use of buildings. We have ensured that all staff are at least earning the real living wage and RPI inflation increases have been applied to salaries. Despite the Covid-19 impact on members giving the trustees are encouraged that the overall income and expenditure continues to remain in a healthy state. We continue to rely on church member giving and ensuring budgets are met to maintain future objectives of the trust.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

6. Future Plans

CGC plans to continue to fulfil its objectives in the coming year, taking the opportunity to implement a new Sunday rhythm of meetings after the consultation about reimagining Church. CGC plans to continue to operate in the same key areas (Hollingbury, Brighthelm and Hollingdean), with the intent of new smaller monthly Sunday gatherings in these communities with an outward reaching focus.

Brighthelm Centre remains our office and worship base with resumed worship and outreach activities there.

The Dip will continue to provide a base for Harbour, with possible partnership activities with the church to meet local wellbeing needs. It will continue to be used as a centre for prayer and worship.

We will develop our work in the Hollingbury area, building on through our links to the Old Boat and through Messy Church. Additional monthly Sunday gatherings are anticipated as part of the outworking of the re-imagined Church.

We will continue to develop the role of CGC as a Hub of the Pioneer Network, supporting other churches and projects in the Southern region. Andy Au will take more of a lead in supporting churches across the region.

We will continue to support the work of Fundelaship to alleviate the effects of HIV and poverty in the Eastern Cape, and to encourage the AVOAC network of churches by our annual visit.

We will support the work of MIW nationally and internationally.

7. Public Benefit

When planning our activities the Directors, Management Committee, and others in positions of leadership within the church pay attention to the benefit that CGC activities provide to the wider community, for example:

- Activities which provide opportunities for people in Brighton & Hove, to explore spirituality through Messy Church, the Prayer Course and other activities.
- The users of our community space who require affordable space for seasonal events, counselling, wellbeing services, community activities and meetings.
- Taking experience gained in South Africa, particularly in communities affected by HIV, and sharing these with church members to better understand needs in our own community.
- Providing hospitality and spiritual support to vulnerable local people through the Drop-in and chaplaincy.
- Relief of food poverty in our local community and abroad.

8. Independent Examiners

Independent Examiners Ltd, Unit 2 The Broadbridge Business Centre, Delling Lane, Bosham, West Sussex, PO18 8NF were re-appointed as the charitable company's independent examiner's during the year and we plan to continue to use them.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**DIRECTORS' ANNUAL REPORT (Continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

9. Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.


The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Directors are also responsible for the contents of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the year ended 31st October 2021 and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 25th February 2022

Signed on their behalf by 

Printed Name: G. Davies

Director and Trustee

CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST OCTOBER 2021

(Incorporating Income & Expenditure Account)

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	Restated TOTAL 2019/20 £
INCOME AND ENDOWMENTS FROM:						
Donations & Legacies	3a	93,783	-	6,017	99,800	95,052
Investment Income	3b	-	-	-	-	-
Charitable Activities	3c	5,371	-	1,200	6,571	7,042
Activities for Generating Funds	3d	13,378	-	-	13,378	7,283
TOTAL INCOME		112,532	-	7,217	119,749	109,377
EXPENDITURE ON:						
Charitable Activities	4a	102,857	-	7,083	109,940	116,982
Governance Costs	4b	2,235	-	-	2,235	2,847
TOTAL EXPENDITURE		105,092	-	7,083	112,175	119,829
NET INCOME/(EXPENDITURE)		7,440	-	134	7,574	(10,452)
Total Funds Brought Forward		75,781	-	12,533	88,314	98,766
Transfer Between Funds	5	1,062	-	(1,062)	-	-
TOTAL FUNDS CARRIED FORWARD		84,283	-	11,605	95,888	88,314

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13 to 22 form part of these financial statements.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**BALANCE SHEET
AS AT 31ST OCTOBER 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Oct-21 £	Restated Total 31-Oct-20 £
Fixed Assets					
Tangible Assets	2	216	-	216	288
Current Assets					
Cash at Bank & in Hand	7	67,902	11,605	79,507	87,965
Debtors & Prepayments	8	19,500	-	19,500	9,504
Total Current Assets		87,402	11,605	99,007	97,469
Creditors: Amounts due within one year	9	3,335	-	3,335	9,443
NET CURRENT ASSETS		84,067	11,605	95,672	88,026
TOTAL ASSETS less current liabilities		84,283	11,605	95,888	88,314
Long Term Liabilities	10	-	-	-	-
NET ASSETS		84,283	11,605	95,888	88,314
Funds of the Charity					
General Funds		84,283	-	84,283	75,781
Designated Funds	5	-	-	-	-
Restricted Funds	6	-	11,605	11,605	12,533
Total Funds		84,283	11,605	95,888	88,314

Directors' Responsibilities

The directors are satisfied that for the year ended on 31st October 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 23.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 25th February 2022, and

Signed on their behalf by

G. Davies

Director and Trustee.

Print name: *G. Davies*

Company Registration Number: 4284643

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2021**

1. ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The financial statements 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) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Cash Flow Statement

The company has taken advantage of the exemption in Financial Reporting Standard No 1 from the requirement to produce a cash flow statement.

Changes to accounting estimates

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

Material prior period errors

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

Changes to previous accounts

The previous accounts have been restated for the previous financial year, as follows:

	Year end 31st October 2020			Year end 31st October 2020		
	As originally stated			As re-stated		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	£	£	£	£	£	£
Income	99,552	9,825	109,377	92,601	16,776	109,377
Expenditure	(96,944)	(15,349)	(112,293)	(98,426)	(21,403)	(119,829)
Transfers	(5,065)	5,065	0	(3,427)	3,427	0
Surplus/Deficit	(2,457)	(459)	(2,916)	(9,252)	(1,200)	(10,452)
Net Assets	80,913	14,937	95,850	75,781	12,533	88,314

Overall as at 31st October 2020, reserves were overstated by £7,536.

The reasons for the restatement are:

Two purchase invoices totalling £7,536 were inadvertently omitted from the 2020/19 bookkeeping, but were entered immediately on discovery. As the amount is material, a prior year restatement to the published accounts is required.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

1. ACCOUNTING POLICIES (Continued)

It was also discovered during a review of funds exercise, that some income and expenditure attributable to the Brighthelm restricted fund had been inadvertently allocated to general unrestricted funds in the published accounts.

The funds at 31st October 2020 have been restated as follows:

	£	£
Restricted Funds as originally stated at 31.10.20		<u>14,937</u>
Expenditure to be allocated to Brighthelm restricted fund	7,453	
Income to be allocated to Brighthelm restricted fund	(6,951)	
Correction to 2019 transfer between funds	264	
Correction to 2020 transfer between funds	1,638	
Total adjustment to Brighthelm restricted fund		<u>(2,404)</u>
Restricted Funds as re-stated at 31.10.20		<u>12,533</u>
	£	£
General Unrestricted Fund as originally stated at 31.10.20		<u>80,913</u>
Expenditure to be re-allocated to Brighthelm restricted fund	(7,453)	
Income to be re-allocated to Brighthelm restricted fund	6,951	
Correction to 2019 transfer between funds	(264)	
Correction to 2020 transfer between funds	(1,638)	
Purchase invoices to be added to 2020 expenditure	7,536	
Total adjustment to General unrestricted fund		<u>(5,132)</u>
General Unrestricted Fund as re-stated at 31.10.20		<u>75,781</u>

Incoming Resources

Recognition of Incoming Resources

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

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the income; and
- the monetary value can be measured with sufficient reliability

Incoming Resources with Related Expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

1. ACCOUNTING POLICIES (Continued)

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer Help

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

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

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

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Redundancy cost

The charity made no redundancy payments during the reporting period.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Government Grants

The charity has not received government grants in the reporting period.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

1. ACCOUNTING POLICIES (Continued)

Taxation

The charity is exempt from tax on its charitable activities.

Legal Status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Fixed Assets

Tangible fixed assets for use by the charity, are capitalised if they can be used for more than one year, and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

There has been no change to the accounting policies (Valuation rules and methods of accounting) since last year.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a Reducing Balance over their estimated useful lives. The rates applied per annum are as follows:

General Equipment 25%

2. TANGIBLE FIXED ASSETS

		Land & Buildings £	General Equipment £	Fixtures & Furniture £	Total 2020/21 £
Cost	01-Nov-19	-	3,688	-	3,688
Additions		-	-	-	-
Cost at	31-Oct-20	-	3,688	-	3,688
Depreciation	01-Nov-19	-	3,400	-	3,400
Charge		-	72	-	72
Depreciation at	31-Oct-20	-	3,472	-	3,472
Net Book Value	31-Oct-20	-	216	-	216
Net Book Value	31-Oct-19	-	288	-	288

The charity renewed the lease on the premises 119c & 119d Hollingdean Terrace Brighton (known as 'The Dip'), commencing 1st April 2019 for a period of 5 years. The amounts payable under the agreement are:

	Total 31-Oct-21 £	Total 31-Oct-20 £
Within 12 months	£ 8,433	£ 8,033
Over 12 months	£ 12,583	£ 21,017

The charity took out a further annual lease for offices, service charge and storage at the premises Brighthelm Church and Community Centre, North Road, Brighton, commencing 1st November 2015. Annual amounts payable are:

	Total 31-Oct-21 £	Total 31-Oct-20 £
Within 12 months	£ 5,465	£ 2,694

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

3. INCOME AND ENDOWMENTS

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2020/19 £
a) Donations & Legacies					
Gift Aided Donations	72,665	-	6,017	78,682	68,182
Gifts, Tithes & Donations	1,720	-	-	1,720	9,611
Gift Aid Tax Recoverable	19,398	-	-	19,398	17,259
	93,783	-	6,017	99,800	95,052
b) Investment Income					
Bank Interest	-	-	-	-	-
	-	-	-	-	-
c) Charitable Activities					
Contribution to conference costs	195	-	-	195	-
Office costs refunded	-	-	1,200	1,200	-
Recharge Utilities, Telephone and Stationery	666	-	-	666	-
Service Provided (Fees Received)	4,500	-	-	4,500	6,810
Sundry Income	10	-	-	10	232
	5,371	-	1,200	6,571	7,042
d) Activities for Generating Funds					
Rental Income	13,378	-	-	13,378	7,283
	13,378	-	-	13,378	7,283

4. EXPENDITURE

		Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	Restated TOTAL 2020/19 £
a) Charitable Activities	Note					
Bank Charges		-	-	-	-	87
Conference Costs		520	-	-	520	461
Depreciation Expense		72	-	-	72	96
Exchange Rate difference		-	-	-	-	19
Gifts & Offerings		28,658	-	711	29,369	32,559
Licences & Subscriptions		730	-	-	730	269
Office Equipment		683	-	-	683	487
Pastoral Services		1,194	-	-	1,194	1,993
Printing, Postage & Stationery		60	-	-	60	416
Refreshment Costs		303	-	-	303	418
Rent & Rates		10,092	-	6,346	16,438	16,034
Repairs & Maintenance		519	-	-	519	1,666
Salaries & Wages	13	58,087	-	-	58,087	58,258
Sundry Expenses		209	-	-	209	2,248
Telephone Costs		432	-	26	458	203
Training Costs		-	-	-	-	19
Travel & Subsistence		214	-	-	214	881
Utility Costs		931	-	-	931	777
Website Costs		153	-	-	153	91
		102,857	-	7,083	109,940	116,982

CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021

4. EXPENDITURE

b) Governance Costs	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2020/19 £
Independent Examination Fee	1,198	-	-	1,198	1,190
Insurance Costs	1,024	-	-	1,024	1,657
Legal & Professional Fees	13	-	-	13	-
	2,235	-	-	2,235	2,847

5. DESIGNATED FUNDS

The Charity Trustees track designated funds primarily for internal budget purposes. On the financial statements these are shown within unrestricted funds in this and the prior financial period.

6. RESTRICTED FUNDS - CURRENT FINANCIAL YEAR

	Balance 01-Nov-20 £	Income £	Expenditure £	Transfers £	Balance 31-Oct-21 £
Brighthelm Fund	9,961	6,197	6,372	(1,062)	8,724
New Building Fund	1,257	-	-	-	1,257
South Africa Fund	565	1,020	711	-	874
Working With Children	750	-	-	-	750
	12,533	7,217	7,083	(1,062)	11,605

PREVIOUS FINANCIAL YEAR

	Restated Balance 01-Nov-19 £	Restated Income £	Restated Expenditure £	Restated Transfers £	Restated Balance 31-Oct-20 £
Brighthelm Fund	10,605	9,451	8,715	(1,380)	9,961
New Building Fund	1,257	-	-	-	1,257
South Africa Fund	1,121	7,325	12,688	4,807	565
Working With Children	750	-	-	-	750
	13,733	16,776	21,403	(871)	12,533

The Restricted Funds held are wholly represented by the Charity's cash reserves and are to be expended as specified above..

The funds are restricted for the following purposes:

Brighthelm Fund: Main church building for Sunday morning hires and office hire.

New Building Fund: Money raised in 2012 for a new church building.

South Africa Fund: Money for our partner churches in South Africa.

Working With Children: Fund created from our previous community centre closing balance set aside for future children's work.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

7. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Oct-21 £	Total 31-Oct-20 £
Cash at Bank and in Hand	67,902	11,605	79,507	87,965
	67,902	11,605	79,507	87,965

8. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Oct-21 £	Total 31-Oct-20 £
Sundry Debtors	102	-	102	296
Gift Aid Tax Recoverable	19,398	-	19,398	9,208
	19,500	-	19,500	9,504

9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Oct-21 £	Restated Total 31-Oct-20 £
Independent Examiner's Fee 2021	1,194	-	1,194	1,190
Independent Examiner's Fee 2020	1,194	-	1,194	-
Sundry Creditors	353	-	353	7,573
PAYE & NI	524	-	524	602
Pension Contributions	70	-	70	78
	3,335	-	3,335	9,443

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial year.

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

CURRENT FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	TOTAL 2020/21 £
Tangible Fixed Assets	216	-	216
Net Current Assets	84,067	11,605	95,672
Long Term Liabilities	-	-	-
	84,283	11,605	95,888

PREVIOUS FINANCIAL YEAR

	Unrestricted Funds £	Restricted Funds £	Restated TOTAL 2019/20 £
Tangible Fixed Assets	288	-	288
Net Current Assets	75,493	12,533	88,026
Long Term Liabilities	-	-	-
	75,781	12,533	88,314

12. RECONCILIATION OF MOVEMENT ON CAPITAL AND RESERVES

The Company is Limited by Guarantee (04284643) and is a Charity registered with the Charity Commission (1089210) and does not have a Share capital and has no income subject to Corporation Tax.

	2020/21 £	Restated 2019/20 £
Surplus /(Deficit) for the financial year	7,574	(10,452)
Other Recognised Gains	-	-
	7,574	(10,452)
Balance Brought Forward	88,314	98,766
Closing Funds at 31st October 2021/(2020)	95,888	88,314

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

13. STAFF COSTS AND NUMBERS

	TOTAL 2020/21 £	TOTAL 2019/20 £
Gross Wages & Salaries	57,709	57,857
Employer's National Insurance Costs	3,436	3,281
Employers Incentive Claimed	(3,436)	(3,281)
Pension Contributions	378	401
	58,087	58,258

Employees who were engaged in each of the following activities:

	TOTAL 2020/21	TOTAL 2019/20
Charitable Activities	5	5
	5	5

The Charity operates a PAYE scheme to pay employed members of staff and no employees received emoluments of over £60,000. (2019/20: None).

The Charity offers a workplace pension scheme and enrolled all eligible employees on the staging date of 1st January 2017. Employer contributions are budgeted for and are paid on behalf of 2 employees in accordance with legislation (2019/20: 2 employees).

The key management personnel of the charity is considered to be the Board of Directors. Two Directors are remunerated for their roles as Lead Elder and Implementation Elder (on a PAYE basis). The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity were £41,763 (2019/20: £41,793).

14. DIRECTORS AND OTHER RELATED PARTY TRANSACTIONS

In this financial period the charity has paid two of its Directors remuneration and benefits (including Employer NI and Employer Pension contributions) for their roles as Lead and Implementation Elder as follows:

<u>Name of Trustee</u>	<u>Legal authority</u>	<u>Amounts paid or benefit value</u>			
		Remuneration	Employer NI and Pension	2020/21 Total	2019/20 Total
		£	£	£	£
A Au (Lead Elder)	Governing document	26,275	1,816	28,091	28,153
G Davies (Implementation Elder)	Governing document	12,980	692	13,672	13,640
		39,255	2,508	41,763	41,793

One Director received a work from home allowance of £216 (2019/20: £216). Two Directors received payments for expenses incurred whilst carrying out the charitable objectives of the Charity as follows:

	2020/21 Total	2019/20 Total
	£	£
Travel and general expenses	326	403
	326	403

**CITY GATE CHURCH, U.K.
(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST OCTOBER 2021**

14. DIRECTORS AND OTHER RELATED PARTY TRANSACTIONS (continued)

City Gate Church U.K sent payments totalling £8,240 (2019/20: £6,390) to Fundelaship, registered charity number 1157823 to support their work. Trustee A Mason is also a Trustee of Fundelaship.

City Gate Church U.K sent payments totalling £13,300 (2019/20: £0) to Movement in Worship, CIC registered number 09308370 to support their work. Trustee A Au is also a Director of Movement in Worship CIC.

In June 2021 City Gate Community Projects (CGCP), registered charity number 1093245, paid the independent examiners fee for 2020 on behalf of City Gate Church U.K. This will be repaid to CGCP in February 2022 and is shown as a creditor in these financial statements.

Apart from reimbursement of charitable expenditure made on behalf of the charity, no other payments were made to Directors or any persons connected with them during this financial period. No other material transaction took place between the organisation and a Director or any person connected with them.

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The directors will endeavour not to set aside funds unnecessarily.

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of City Gate Church, U.K. for the year ended 31st October 2021.

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

Responsibilities and basis of report

I report in respect of my examination of the charitable company's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


Independent examiner's statement

I have completed my examination. No material matters have come to my attention in connection with the examination 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 any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

I would like to draw attention to the prior year restatement detailed in note 1 to these accounts. Two purchase invoices were late in being fully recorded in the charity accounting records, however the accounting records have now been corrected and the validity of these items is not disputed. The Trustees do not believe that the omission of these items had a material bearing on the use of charitable funds or assets.

Signed: 

Date: 14th March 2022

Independent Examiners Ltd
Unit 2 Broadbridge Business Centre
Delling Lane
Bosham
West Sussex
PO18 8NF