

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2022

City Gate Church, U.K.

(A company limited by guarantee)

Charity registration number: 1089210

Company registration number: 04284643

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

CITY GATE CHURCH, U.K.

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CITY GATE CHURCH, U.K.

REFERENCE AND ADMINISTRATIVE DETAILS

Trustees	Rebecca Godden Jonathan Wilkins Andy Au Yvonne Au Gwyn Davies Susanne Tappenden
Secretary	Jonathan Wilkins
Charity Registration Number	1089210
Company Registration Number	04284643
Registered Office	The charity is incorporated in England. Brighthelm Centre North Road Brighton East Sussex BN1 1YD
Independent Examiner	G W Schulz ACMA Independent Examiners Ltd 2 Broadbridge Business Centre Delling Lane Bosham, Chichester West Sussex PO18 8NF
Bankers	The Co-operative Bank P.O Box 250 Delf House P.O Box 250 Skelmersdale WN8 6WT

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 October 2022.

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 The company's governing documents were amended on 4th February 2007 and the charity superseded City Gate Church Trust (charity no. 290828) in March 2007.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, 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 receive 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.

Rebecca Godden is a trustee of The Sussex Guild: registered company number 01716423.

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

Yvonne Au is a Member of New Generation School Trust, an exempt charity. Company number 07963778.

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 bi-weekly, with a schedule of other leadership meetings to meet the requirements of the church.

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, with high- risk items reviewed at each Board meeting. Effective systems are in place to manage these risks.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Objectives and activities

Objects and aims

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 40, as well as children and young people within the families of the church. In addition, there are people in the community who regularly attend our small group and Messy Church gatherings. The church has been based at Brighthelm Church Community Centre, in the centre of Brighton, since September 2012; it is our main base for Sunday Worship, our administrative base, and it hosts the monthly Drop-in meal. We also have gatherings in our community building in Hollingdean, and at the Gathering Place in Hollingbury. These reflect our three missional areas.

Our activities are supported by voluntary donations of time and money from church members in response to the principle of faith and prayer. CGC 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.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

When planning our activities the Directors, Management Committee, and leaders 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, Oasis, special seasonal services, and other activities.
- The users of our community space at the Dip who require affordable space for seasonal events, celebrations, counselling, wellbeing services, community activities and meetings.
- Providing hospitality, practical services and spiritual support to vulnerable local people through the Drop-in, enhancing wellbeing and confidence.
- Relief of food poverty in our local community and abroad.
- Opportunities for young volunteers to gain valuable work experience, serve reparation orders and gain confidence for life.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Achievements and performance

Review of activities

a. Worship God, and care for and teach children and adults

A regular rhythm of in-person worship gatherings has resumed, with a missional focus once a month, meeting in smaller groups in our 3 localities once a month, and meeting altogether at our main venue in Brighthelm the rest of the time. This new rhythm is part of the ongoing exploration of members' desire for fresh expressions of church emerging from the pandemic.

Weekly Taize worship services are held on Monday evenings at the Dip in Hollingdean; we get regular visitors from the community and other local churches.

Children's work is offered one Sunday a month at Brighthelm, and through our Messy Church in Hollingbury on the first Sunday of each month.

We have held various special services throughout the year, to mark events such as Christmas, Easter, and Harvest. An outdoor 'stations of the cross' installation marked Good Friday, and we have continued with other pilgrim walks. New this year was an All-souls memorial service in October, to offer a space for grief, and to care for those who have been bereaved.

Our annual church weekend away in June was a further opportunity for all-age fellowship. We invited a visiting speaker from another local church as an intentional expression of our unity with other churches in the city, and to widen the source of our teaching.

We engaged with the National 'Thy Kingdom Come' prayer initiative again.

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, Preston Village and now Pyecombe).

The Dip in Hollingdean continues to be a valued space for prayer and worship for the church, as well as of benefit to the community. As well as mid-week prayer meetings, a small group has also met for worship one Sunday a month.

MIW has continued to use the space for worship events, and their annual general meeting.

We have been pleased to support other local Christian ministries such as Healing Rooms, who held a healing service there in April, and Street Pastors, who have held social activities at the Dip.

Harbour counselling service continued to be the main user of the building, until it ceased operating in March 2022.

We continued to offer space to four regular community non-profit hirers: National Childbirth Trust, Bright Start (formerly Downs Syndrome Development Trust), Release Counselling and Preston Village WI.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

One day a week was set aside for use by a local counsellor to see clients and to offer supervision to other counsellors.

There have been other ad hoc hires by the Brighton Downs Alliance, a massage team for CPD, and various local residents for parties.

"Thank you for letting us use the Dip. My fellow therapists really liked the space."

We recruited new resident caretakers in March. This has been an asset to the practical care of the premises.

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

In Hollingbury, we have resumed our monthly **Messy Church** at the Gathering Place, with regular attendance over 30 people. The Christian faith is shared through craft activities, interactive story-telling, singing and prayer, followed by a community meal. We were able to support some families who were not getting away for a holiday, with a day out in the summer:

"We are blown away by your gift that you have given us, this is not a small gift it's a big one. We are looking forward to spending the vouchers"

There is also an additional monthly worship meeting at the Gathering Place, with some local residents attending.

Since 21st April 2022, City Gate Church has taken on the **Hollingbury Foodbank at the Gathering Place**. It was serving around 15 households per week (around 45 people). This has grown and we currently serve 50 households per week (150 people). This is a significant expansion in the church's work in relieving poverty and helping people in need.

Volunteers:

We currently have volunteers from the ages of 13-86. High school students volunteer for their Duke of Edinburgh Award, we have young people who are serving reparation court orders and attend sessions with their key worker from the Youth Offending Service to volunteer to make up the hours of their order. We have care-leavers volunteer, who are not yet ready for the labour market but want to do something to give back and help them grow in confidence. Three volunteers live locally; they know people in the flats (near the Gathering place) who are in need and collect donations and drop off deliveries. We also have two volunteers in their 80s who collect and drop off deliveries to people in the local area who are elderly or disabled and unable to leave their properties. Another volunteer contacts organisations to get donations and runs social media campaigns to get donations. Other volunteers are from our church community. Each week we have 12-14 volunteers.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Partners in the Community:

The local schools, churches, charities and businesses donate at key times e.g. Christmas. The Brighton and Hove Food Partnership supports us with advice, supplies and recipe bags. Local individuals donate, collect in their street, and make items to donate. The space we use is a local authority building that we use for free and they were able to use the funding they have to buy shelves and offer us a larger pantry space.

A local resident who is Ukrainian has partnered with us and she helps translate for Ukrainian refugees who use the foodbank; we have been able to support her with her work too, coordinating collection efforts to send to Ukraine.

The local RSPCA donated pet food.

Funding:

A local church has named us as one of their charities of the year.

City Gate Church members make regular donations as well.

We ask people using the foodbank for £1 donation; we need to make £22 a week to cover our FareShare Community Food Member costs.

Needs being met:

Because we don't need referrals for people to access the foodbank, we are able to meet the needs of people who might fall through the gaps of provision, e.g. people who are working but still struggling with the cost of food. We support families, pensioners, people with disabilities, refugees, people who have fled domestic violence and other vulnerable people.

"Thank you so much for looking after us. We are so grateful to you. We don't go out much. My husband is 90 in Jan and I will be 88. Thank you so much again, Thursday is the highlight of our week"

"No word, honestly, I hope you simply understand that you are a real life saver"

Drop In, a monthly lunch at Brighthelm Community Centre, and the key expression of the church's mission through the Brighthelm Mission Group, has resumed, providing an affordable hot meal for vulnerable people locally. We partnered with Brighton & Hove Council in April and May (through remaining funding from Covid homeless initiatives) to offer: vaccinations, housing advice, health advice, free haircuts and more. The hairdresser has continued to volunteer at Drop In. One vulnerable customer, who was attending an interview the next day, was thrilled: *"this has given me confidence"*.

"The best salads I have ever eaten"

There have been opportunities to pray with customers which have been positively received.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Links to other Churches and Organisations

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

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). We continue to benefit from high quality conferences and leadership training.

CGC maintains strong regional connections with other churches in the network. City Gate Hub, led by Andy and Yvonne Au, has continued to flourish.

The Hub currently consists of leaders from five Churches: City Gate Church Brighton; Community Church in Eastbourne; Gather Collective in Eastbourne; Connect Southwater; New Life in Worthing, and several ministries: Movement in Worship; Fundelaship; Images of Light and Gospel Action.

In person meetings have resumed, with Zoom attendance for those overseas. Several Hub members regularly partner with us for our outdoor Oasis events in the Brighthelm gardens as part of our mission there.

Andy Au has continued to support Pioneer Asia, through ongoing relationship with the Pastor of a church in Vellore, India, via online mentoring. City Gate Church has provided financial support to their church.

Brighton and Hove

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

Gather - an inter-church leaders' group in the city. Andy Au and Gwyn Davies attend the monthly meetings, strengthening relationships between church leaders, learning from one another, and supporting the work of other congregations and ministries in the city.

Street Pastors - Andy Au continues to serve on the Board and City Gate Church members volunteer with this team of Christian volunteers from a variety of churches in and around the city. They go out on the streets of central Brighton & Hove on Friday nights from 10pm until 2-4am to listen, care and help anyone in need, with a recognised reduction in crime when they are around.

Harbour - a professional counselling and psychotherapy service, which works with pregnancy loss, receiving 95% of referrals from the local hospital. We were privileged to host this service at the Dip. Much needed face to face client work resumed, until the project was wound up in March 2022.

Oasis - a creative outreach event run by CGC, held in the Brighthelm gardens in September and was well-received by passers-by, showing interest in the Christian faith.

Movement in Worship - City Gate Church continues to partner with and support the work of MIW, which this year has included some big events: 'Budapest Stadium Worship' event and 'Big Church Festival'.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

City Gate Church and God's Great Commission Church (GGCC), South Africa

In spite of being unable to travel to South Africa for another year, our relationship with GGCC has continued to thrive and grow stronger. GGCC are very isolated, working in remote areas with largely ignored, disadvantaged communities. Regular written communications and video calls have brought them encouragement in their hardship, and we raised £5,352.62 to support GGCC with Covid food relief in the communities and training of much needed young church leaders.

"We as GGCC wish to extend a word of gratitude for such a great job and support you the City Gate Church have done to our people in the church and the village people as well... you have been very supportive to our people with food relief. Most people should have been in trouble as far as poverty is concerned should you as CGC not intervened."

"The weekend workshop went very well. The attendance was very good and they were very excited about all what they have learned about. They said that even other groups need to have this workshop even though it has a great demand."

Fundelaship continued to support Phila Ubomi, GGCC's HIV project. £9,900 was sent for food relief from February 2021 until April 2022, but it is the training over the years that came into its own as Phila Ubomi found they were equipped to support those badly affected by the pandemic.

"We came to the conclusion that since December is a difficult month for this people to get food, this will be the good time for us to buy food parcels for those who are vulnerable and need to be considered. Thank you so much for Fundelaship team and their teachings. We learned a lot from them and we are now using the skills we received from them. As a result of these trainings we are able to face the difficult challenges we encounter."

Summary

The text above makes reference to CGC's achievements, including comments from our beneficiaries.

To summarise:

1. emerging from Covid with a re-envisioned church to fulfil our vision and mission, including implementing new rhythms of meeting.
2. re-establishing our community outreach to share the Christian faith through the three mission groups: Messy Church in Hollingbury, Drop-in in Brighthelm and the Dip in Hollingdean.
3. relief of poverty and helping people in need through redistribution of wealth among church members to support those on lower income; providing hot meals for people in our communities in Hollingbury and Brighthelm; taking on and developing the Foodbank in Hollingbury, supporting up to 150 people weekly; providing funding for food and homecare parcels in rural communities for the neediest households in the Eastern Cape, South Africa, as well as in a Pioneer Church in Vellore, India.
4. partnerships with a number of churches and organisations for the benefit of the community.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

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. 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.

Policy on reserves

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.

Going concern

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

Plans for future periods

CGC plans to continue to fulfil its objectives in the coming year, strengthening our local presence in our three missional areas (Hollingbury, Hollingdean and Brighthelm), sharing the Christian faith, and helping people in need. We will be responsive to local needs and national initiatives, for example looking to offer Warm Spaces. We are seeking to recruit an Operations Manager, to provide the necessary oversight for our activities.

The Dip will continue to be used as a centre for prayer and worship for our congregation and the wider community, and we will proactively seek to partner with other churches, for example hosting 'Thy Kingdom Come' events jointly with Gather partners.

Brighthelm will continue to be our administrative base and main gathering place for the whole church to worship together.

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.

We will continue to support the work of Fundelaship to alleviate the effects of HIV and poverty in the Eastern Cape. We will send church delegates on a trip to visit the GGCC network in South Africa, to renew our relationship and explore the future together.

We will support the work of MIW nationally and internationally.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Statement of trustees' responsibilities

The trustees (who are also the directors of City Gate Church, U.K. for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these 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, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 28 February 2023 and signed on its behalf by:


[Gwyn Davies \(May 4, 2023 13:54 GMT+1\)](#)

.....
Gwyn Davies
Trustee

CITY GATE CHURCH, U.K.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITY GATE CHURCH, U.K.

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 October 2022 which are set out on pages 12 to 24.

Responsibilities and basis of report

As the charity's trustees of City Gate Church, U.K. (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of City Gate Church, U.K. are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of City Gate Church, U.K. as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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



.....
G W Schulz ACMA
Independent Examiners Ltd
2 Broadbridge Business Centre
Delling Lane
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PO18 8NF

28 February 2023

CITY GATE CHURCH, U.K.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	78,102	13,690	91,792	99,800
Charitable activities	4	3,659	120	3,779	6,571
Other income	5	10,908	-	10,908	13,378
Total income		<u>92,669</u>	<u>13,810</u>	<u>106,479</u>	<u>119,749</u>
Expenditure on:					
Charitable activities	6	<u>81,779</u>	<u>11,912</u>	<u>93,691</u>	<u>112,175</u>
Total expenditure		<u>81,779</u>	<u>11,912</u>	<u>93,691</u>	<u>112,175</u>
Net income		<u>10,890</u>	<u>1,898</u>	<u>12,788</u>	<u>7,574</u>
Net movement in funds		10,890	1,898	12,788	7,574
Reconciliation of funds					
Total funds brought forward		<u>84,283</u>	<u>11,605</u>	<u>95,888</u>	<u>88,314</u>
Total funds carried forward	14	<u><u>95,173</u></u>	<u><u>13,503</u></u>	<u><u>108,676</u></u>	<u><u>95,888</u></u>

The notes on pages 14 to 24 form an integral part of these financial statements.

CITY GATE CHURCH, U.K.
(REGISTRATION NUMBER: 04284643)
BALANCE SHEET
AS AT 31 OCTOBER 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	9	<u>162</u>	<u>216</u>
		<u>162</u>	<u>216</u>
Current assets			
Debtors	10	1,682	19,500
Cash at bank and in hand		<u>108,337</u>	<u>79,507</u>
		110,019	99,007
Creditors: Amounts falling due within one year	11	<u>(1,505)</u>	<u>(3,335)</u>
Net current assets		<u>108,514</u>	<u>95,672</u>
Net assets		<u>108,676</u>	<u>95,888</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		13,503	11,605
Unrestricted income funds			
Unrestricted funds		<u>95,173</u>	<u>84,283</u>
Total funds	14	<u>108,676</u>	<u>95,888</u>


For the financial year ending 31 October 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 12 to 24 were approved by the trustees, and authorised for issue on 28 February 2023 and signed on their behalf by:


Gwyn Davies (May 4, 2023 13:54 GMT+1)
.....
Gwyn Davies
Trustee

The notes on pages 14 to 24 form an integral part of these financial statements.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements 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). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

City Gate Church, U.K. meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

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.

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.

Gift aid

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

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 institution with whom the funds are deposited.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £1,500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Furniture and equipment	25% reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Donations and legacies;				
Donations	63,150	10,983	74,133	80,402
Gift aid reclaimed	14,952	2,707	17,659	19,398
	<u>78,102</u>	<u>13,690</u>	<u>91,792</u>	<u>99,800</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Recharges and contributions to costs	1,605	120	1,725	2,071
Service provided	2,000	-	2,000	4,500
Sundry	54	-	54	-
	<u>3,659</u>	<u>120</u>	<u>3,779</u>	<u>6,571</u>

5 Other income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Rental income	<u>10,908</u>	<u>10,908</u>	<u>13,378</u>

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

6 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2022	Total 2021
	Note	£	£	£	£
Gifts and offerings		13,497	5,090	18,587	29,369
Outreach and events		621	18	639	-
Rent and rates		9,853	6,432	16,285	16,438
Utilities		508	-	508	931
Repairs and maintenance		460	-	460	519
Insurance		1,062	-	1,062	1,024
Office equipment		813	222	1,035	683
Licences and subscriptions		1,255	-	1,255	730
Printing, postage and stationery		241	-	241	60
Telephone		427	12	439	458
Website		108	-	108	153
Pastoral services		632	48	680	1,194
Refreshments		647	64	711	303
Conference costs		105	-	105	520
Training		1,990	-	1,990	214
Sundry		1,180	26	1,206	222
Independent examination		720	-	720	1,198
Depreciation, amortisation and other similar costs		54	-	54	72
Staff costs	8	47,606	-	47,606	58,087
		<u>81,779</u>	<u>11,912</u>	<u>93,691</u>	<u>112,175</u>

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Andy Au

Andy Au received remuneration of £24,764 (2021: £26,275) during the year.

Legal authority: Governing document

Gwyn Davies

Gwyn Davies received remuneration of £13,524 (2021: £12,980) and benefits in kind in the form of pension contributions of £219 (2021: £202) during the year.

Legal authority: Governing document

Two trustees received payments for travel and general expenses incurred whilst carrying out the charitable objectives of the charity amounting to £1,958 (2021: Two trustees £326).

One trustee received a work from home allowance of £216 (2021: One trustee £216).

City Gate Church U.K sent payments totalling £6,100 (2021: £13,300) to Movement in Worship, CIC registered number 09308370 to support their work. Trustee A Au is also a Director of Movement in Worship CIC.

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

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	47,330	57,709
Pension costs	<u>276</u>	<u>378</u>
	<u>47,606</u>	<u>58,087</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Charitable activities	<u>4</u>	<u>5</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £41,448 (2021 - £41,763).

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 November 2021	<u>3,688</u>	<u>3,688</u>
At 31 October 2022	<u>3,688</u>	<u>3,688</u>
Depreciation		
At 1 November 2021	3,472	3,472
Charge for the year	<u>54</u>	<u>54</u>
At 31 October 2022	<u>3,526</u>	<u>3,526</u>
Net book value		
At 31 October 2022	<u>162</u>	<u>162</u>
At 31 October 2021	<u>216</u>	<u>216</u>

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

10 Debtors

	2022 £	2021 £
Accrued income	1,248	19,398
Other debtors	434	102
	<u>1,682</u>	<u>19,500</u>

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	288	353
Other taxation and social security	435	524
Other creditors	60	70
Accruals	722	2,388
	<u>1,505</u>	<u>3,335</u>

12 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Land and buildings		
Within one year	13,898	13,898
Between one and five years	4,150	12,583
	<u>18,048</u>	<u>26,481</u>

13 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £276 (2021 - £378).

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

14 Funds

	Balance at 1 November 2021 £	Incoming resources £	Resources expended £	Balance at 31 October 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	84,283	92,669	(81,779)	95,173
Restricted funds				
Brighthelm fund	8,724	7,171	(6,822)	9,073
New building fund	1,257	-	-	1,257
South Africa fund	874	6,639	(5,090)	2,423
Working with children	750	-	-	750
	<u>11,605</u>	<u>13,810</u>	<u>(11,912)</u>	<u>13,503</u>
Total funds	<u>95,888</u>	<u>106,479</u>	<u>(93,691)</u>	<u>108,676</u>

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.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2022

	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 October 2021 £
Unrestricted funds					
<i>General</i>					
General Funds	75,781	112,532	(105,092)	1,062	84,283
Restricted funds					
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
	<u>12,533</u>	<u>7,217</u>	<u>(7,083)</u>	<u>(1,062)</u>	<u>11,605</u>
Total funds	<u>88,314</u>	<u>119,749</u>	<u>(112,175)</u>	<u>-</u>	<u>95,888</u>

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2022 £
Tangible fixed assets	162	-	162
Current assets	96,516	13,503	110,019
Current liabilities	<u>(1,505)</u>	<u>-</u>	<u>(1,505)</u>
Total net assets	<u>95,173</u>	<u>13,503</u>	<u>108,676</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2021 £
Tangible fixed assets	216	-	216
Current assets	87,402	11,605	99,007
Current liabilities	<u>(3,335)</u>	<u>-</u>	<u>(3,335)</u>
Total net assets	<u>84,283</u>	<u>11,605</u>	<u>95,888</u>