

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

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 Andrew Au Yvonne Au Gwyn Davies Susanne Tappenden Susan Coull (appointed 13 March 2023) Louise Gregory (appointed 13 March 2023)
Secretary	Jonathan Wilkins
Charity Registration Number	1089210
Company Registration Number	04284643
Registered Office	The charity is incorporated in England. 119D Hollingdean Terrace Brighton East Sussex BN1 7HB
Independent Examiner	G W Schulz FCMA 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 2023.

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 The company's governing documents were amended on 4th February 2007 and the charity superseded City Gate Church Trust (charity no. 290828) in March 2007.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

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

A regular rhythm of in-person Sunday worship gatherings has continued, 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 rhythm is part of the ongoing exploration of members' desire for fresh expressions of church emerging since the pandemic.

Weekly Taize worship services are held on Monday evenings at the Dip in Hollingdean; there are regular visitors from the community and other local churches. Members have also started to host Taize services at other local church venues.

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.

CGC has held various special services throughout the year, to mark events such as Christmas, Easter, and Harvest. Pilgrim walks have continued. CGC joined with another local church to host an All-souls memorial service in October, to offer a space for grief, and to care for those who have been bereaved and our plan is to repeat this and other joint events in the year ahead.

As an expression of our unity with other church communities in the city, in February another local church leader came to speak to us about their journey to becoming an inclusive church.

Our annual church weekend away in June was a further opportunity for all-age fellowship and to widen the source of our teaching. Our visiting speaker, Father Aidan, from 'Monks in the City' (a connection from Gather), spoke about the Benedictine Rule.

CGC employed a part time Pastoral Support Worker in March 2023, to support the elders in visiting members who need an increased level of support and to be a bridge between the church and its outreach projects.

CGC members 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 Pyecombe).

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

The CGCUK Board holds its in-person meetings here.

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

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

CGC have been pleased to support other local Christian churches and ministries such as Street Pastors and One Church, Brighton, by offering them use of the space.

The space continues to be offered to our regular community non-profit hirers: National Childbirth Trust, Bright Start, and Release Counselling, as well as a new hirer Core Brighton (a charity working with young people).

It has been used by a group of massage therapists for their professional development sessions.

"We are so grateful that you provide the perfect premises for us to meet!"

The resident caretakers have 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.

2. Share the Christian faith, relieve poverty and help people in need

a) In Hollingbury, it has been a joy to continue our monthly **Messy Church** at the Gathering Place. It's been great to gradually build friendships with local children and parents in a relaxed and creative context. There is a core of regular attendees and connections are continuing to be built with people from the foodbank, Sunday mornings and Messy church. The Christian faith and love of God is shared through craft activities, interactive story-telling, singing and prayer, followed by a community meal. For Palm Sunday there was a donkey parade on the green outside the Gathering Place, with support from the local Air Training Corps band, which helped draw the community together.

"They are so awesome and they always put a big smile on my face. They do activities for free. And they help people and they spread the word of the bible - thank you Messy Church xxx" Miley-Rose aged 10.

"The kids and I thoroughly enjoy going to Messy Church every month. The kids (and often me) love doing all the different arts and crafts that are set up. We always feel so wanted and welcome by the group. We enjoy learning things about God and Christianity in a non-intimidating way." Sophie

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

b) City Gate Church took on the **Hollingbury Foodbank at the Gathering Place** in April 2022, continuing in partnership with the local community. This has continued to grow and currently serves on average 55 households (around 150 people) a week. This is a significant expansion in the church's work in relieving poverty and helping people in need.

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TRUSTEES' REPORT

Volunteers:

There has been a lovely flow of volunteers from the community: young people doing their reparation orders with the Youth Offending Service, widows who have needed to get out and do something since losing their loved ones, students from the local college, and residents from a local Safehaven housing project who have been street homeless are currently helping too.

Our plan is to offer some mental health and safeguarding training for volunteers in the coming year.

CGC is looking to recruit a paid role of assistant manager of the foodbank for which some long- serving volunteers have applied.

Partners in the Community:

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 for free is a Local Authority building.

The foodbank has developed a good relationship with the Community Support Champion at Asda Hollingbury. She has volunteered with us a number of times and offered us a food drive at Asda at the end of the year.

Funding:

The foodbank was given £7,000 funding from the Household Support Fund. However, due to the government cutting this fund it will need to find significant alternative funding sources next year.

The foodbank successfully got funding from the National lottery for £6,800.

All Saints Church in Patcham supported us as one of their charities of the year giving financial donations throughout the year and ran their 'bags of love' scheme at Christmas.

City Gate Church members make regular donations.

£500 from a Just Giving campaign was raised for the food bank from donations in the local community.

The foodbank increased the required contribution towards a bag of food, because of the increased need to purchase food to give away. This is now £2 for a family and £1 for a single person/couple.

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TRUSTEES' REPORT

Needs being met:

No referral is needed for people to access the foodbank, so that we can meet the needs of people who might fall through the gaps in provision, (e.g. people who are working but still struggling with the cost of food). The foodbank supports families, pensioners, people with disabilities, refugees, people who have fled domestic violence and other vulnerable people.

"Thank you for all you have done this year for my family"

"Thank you for all the work you and your team do for the community. It is so appreciated by me."

c) Drop-In community meal is thriving, despite some logistical challenges at The Brighthelm Community Centre. 70-80 local vulnerable people are provided with an affordable hot meal on the first Sunday of the month. They are appreciative of sitting around tables and serving one another in a communal way, creating a space for belonging. There is often surplus food from Fareshare that attendees can take away with them. The team needs more cooks and volunteers but they remain passionate about the project. The Drop-in team are looking to build relationships with the 4 churches who provide meals on the other Sundays to see if more can be achieved collectively.

"This is delicious. There's a lot of love gone into this."

Opportunities to pray with customers have been positively received, offering spiritual care.

d) The Dip Warm Space - CGC offered a warm space for the local community; take up was low but the hospitality offered led to a good relationship with a local father and child, which has been ongoing.

3. Links to other Churches and Organisations

CGC continues to work closely with other churches and organisations outside the local congregation, outworking one of our core values around unity. 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 (taking the gospel into new places and spaces) and values (relational, charismatic, missional and kingdom-orientated). CGC members have attended Pioneer events including the annual leaders conference, the women's conference, leaders retreat, a Pioneer South regional day and benefited from Pioneer safeguarding 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 now consists of leaders from six Churches: City Gate Church Brighton, Community Church in Eastbourne, Gather Collective in Eastbourne, New Life in Eastbourne, Connect Southwater, New Life in Worthing, and several ministries: Movement in Worship, Fundelaship, Images of Light and Gospel Action, which operate across the world.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Hub meetings happen 5 times a year. These have included both Zoom meetings and meetings in person.

Pioneer South (UK) is now a well-established regional group, offering a range of networking and training opportunities. It covers a huge area and the strategy is to develop hubs across the South, similar to City Gate Hub. Leaders meet together for an hour once a month.

Andy Au has continued to support Pioneer Asia, attending Pioneer Asia conferences in India and Dubai. His close relationship continues with the Pastor of the Pioneer Vellore Church who also leads Pioneer India. Zoom has proved invaluable for maintaining regular mentoring and communications. The Pastor attended the Pioneer Leaders conference in March in person and was able to also visit Brighton and speak to us as a church about the work that they do in Vellore. City Gate Church has provided financial support to this church.

Pioneer Asia is developing and looking to reach other areas such as Thailand, Cambodia and China, where Andy Au has contacts.

b) Brighton and Hove

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

Gather – This City-wide monthly gathering of church and ministry leaders is growing in number and depth of relationship. Some lovely connections have grown over the past year, learning from one another, and supporting the work of our congregations and ministries in the city. There is a desire for more shared endeavours in the coming year, e.g. greater joint engagement with Thy Kingdom Come prayer week.

Street Pastors – Andy Au continues to serve on the Board and City Gate Church members serve 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 2am to listen, care for and help anyone in need, with a recognised reduction in crime when they are around. CGC has contributed financially via collections from CGC members.

Movement in Worship (MIW) – CGC continues to partner with and support the work of MIW, which this year has included events such as Big Church Festival. It has held wellness retreats and continued to provide training/mentoring, workshops and missions in the UK and internationally both in person and online.

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

Church members visited GGCC for their Easter conference. Additional trips were made to represent us and give support after the deaths of our good friends - two of their key leaders. Our relationship with GGCC remains strong. They are very isolated, working in remote areas with largely ignored, disadvantaged communities. Regular written communications and video calls and our prayers have brought them encouragement in their hardship. CGC gave gifts totalling £3267 to support GGCC with travel to conduct funerals, visit the sick, provide food at church gatherings and train their young church leaders. It is the personal support that is most valued:

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

"I read your message to (the people gathered at the funeral)... People were so touched that the tears started to flow down and (even more) with the family (the Mtolis) when they heard what he (Maxwell) did in Brighton. The whole church was full to capacity, even outside they were listening quietly." Matheson Nteleko, GGCC leader, August 2023.

Fundelaship continued to support Phila Ubomi, GGCC's HIV project, providing Matheson Nteleko, the project manager, with financial support totalling £3,404 to help with travel and subsistence for visiting the sick and supporting the team of volunteer home care providers and community projects.

"In March the volunteers did door to door service to check those who are in treatment (taking antiretroviral drugs) if they take their treatment properly, we have a problem of people defaulting the treatment, so we try by all means to encourage them to take treatment. We also have a problem of teenage pregnancy here in our communities, there are young girls of about 9-14 years getting pregnant. It is very painful, so this is a challenge to us and we... talk to them to help their parents." Phila Ubomi report, March-May 2023

Summary

3.1. Re-envisioning the church to fulfil our vision and mission, including membership consultations, gathering in smaller groups and joining with other churches.

3.2. Continuing our community outreach to share the Christian faith through the three mission groups: Messy Church in Hollingbury, Drop-in at Brighthelm and the Dip in Hollingdean.

3.3. Relief of poverty and helping people in need through redistribution of wealth among church members to support those in financial need; creating spaces of belonging and providing hot meals for people in our communities in Hollingbury and Brighthelm; developing the foodbank in Hollingbury, reaching 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.

3.4. Partnerships with a number of churches and organisations for the benefit of the community.

3.5. In March 2023 CGC recruited a Pastoral Support worker to be a bridge between our outreach projects and the church and to provide additional support to church members.

3.6. In July 2023 CGC recruited an Operations Manager, to provide the necessary oversight for our activities.

Future plans

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. The church will be responsive to local needs and national initiatives.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

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

Brighthelm - CGC will continue to provide the monthly Drop-in meal at Brighthelm. CGC are currently looking for an alternative, more suitable, venue to be our main gathering place for the whole church to worship together. Due to increased remote working the plan is to move our administrative base from Brighthelm to the Dip.

CGC will build on relationships with other churches for worship, partnership and social action, especially focused on needs identified by Brighton & Hove Council, for example: working with Christian Action Brighton (CAB) to increase awareness and support for fostering and adoption within the Christian faith community in the city, and exploring Church of Sanctuary status, along with other churches, to respond to the needs of refugees and asylum seekers.

The foodbank will look to offer enhanced services, by running a coffee morning and inviting relevant charities and organisations to offer advice and support.

CGC will continue to develop its role as a Hub of the Pioneer Network, supporting other churches and projects in the Southern region.

CGC will continue to support the work of Fundelaship to alleviate the effects of HIV and poverty in the Eastern Cape. Church delegates will be sent on a trip to visit the GGCC network in South Africa, to maintain our relationships and explore the future together.

CGC will continue to support the work of MIW nationally and internationally.

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. CGC has 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 continue to remain in a healthy state. CGC continues 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.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Statement of 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 23 April 2024 and signed on its behalf by:



.....
Susan Coull
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 City Gate Church, U.K. for the year ended 31 October 2023.

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 FCMA

Independent Examiners Ltd
2 Broadbridge Business Centre
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PO18 8NF

23 April 2024

CITY GATE CHURCH, U.K.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	84,555	22,619	107,174	91,792
Charitable activities	4	3,466	-	3,466	3,779
Other income	5	12,206	-	12,206	10,908
Total income		<u>100,227</u>	<u>22,619</u>	<u>122,846</u>	<u>106,479</u>
Expenditure on:					
Charitable activities	6	<u>92,353</u>	<u>20,022</u>	<u>112,375</u>	<u>93,691</u>
Total expenditure		<u>92,353</u>	<u>20,022</u>	<u>112,375</u>	<u>93,691</u>
Net income		<u>7,874</u>	<u>2,597</u>	<u>10,471</u>	<u>12,788</u>
Net movement in funds		7,874	2,597	10,471	12,788
Reconciliation of funds					
Total funds brought forward		<u>95,173</u>	<u>13,503</u>	<u>108,676</u>	<u>95,888</u>
Total funds carried forward	14	<u><u>103,047</u></u>	<u><u>16,100</u></u>	<u><u>119,147</u></u>	<u><u>108,676</u></u>

The notes on pages 15 to 25 form an integral part of these financial statements.

CITY GATE CHURCH, U.K.
(REGISTRATION NUMBER: 04284643)
BALANCE SHEET
AS AT 31 OCTOBER 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	9	<u>121</u>	<u>162</u>
		<u>121</u>	<u>162</u>
Current assets			
Debtors	10	191	1,682
Cash at bank and in hand		<u>121,412</u>	<u>108,337</u>
		121,603	110,019
Creditors: Amounts falling due within one year	11	<u>(2,577)</u>	<u>(1,505)</u>
Net current assets		<u>119,026</u>	<u>108,514</u>
Net assets		<u>119,147</u>	<u>108,676</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		16,100	13,503
Unrestricted income funds			
Unrestricted funds		<u>103,047</u>	<u>95,173</u>
Total funds	14	<u>119,147</u>	<u>108,676</u>

For the financial year ending 31 October 2023 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 13 to 25 were approved by the trustees, and authorised for issue on 23 April 2024 and signed on their behalf by:



.....
Susan Coull
Trustee

The notes on pages 15 to 25 form an integral part of these financial statements.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

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)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

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.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

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 2023

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 2023

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 2023

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Donations and legacies;				
Donations	68,805	7,127	75,932	74,133
Gift aid reclaimed	15,750	1,892	17,642	17,659
Grants, including capital grants;				
Grants	-	13,600	13,600	-
	<u>84,555</u>	<u>22,619</u>	<u>107,174</u>	<u>91,792</u>

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Recharges and contributions to costs	1,466	-	1,466	1,725
Service provided	2,000	-	2,000	2,000
Sundry	-	-	-	54
	<u>3,466</u>	<u>-</u>	<u>3,466</u>	<u>3,779</u>

5 Other income

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Rental income	<u>12,206</u>	<u>-</u>	<u>12,206</u>	<u>10,908</u>

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

6 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2023	Total 2022
	Note	£	£	£	£
Gifts and offerings		20,587	3,267	23,854	18,587
Outreach and events		4,272	10,458	14,730	639
Rent and rates		10,381	6,130	16,511	16,285
Utilities		419	-	419	508
Repairs and maintenance		1,079	119	1,198	460
Insurance		688	-	688	1,062
Office equipment		216	-	216	1,035
Licences and subscriptions		2,095	48	2,143	1,255
Printing, postage and stationery		103	-	103	241
Telephone		544	-	544	439
Website		108	-	108	108
Pastoral services		549	-	549	680
Refreshments		835	-	835	711
Conference costs		1,224	-	1,224	105
Training		2,522	-	2,522	1,990
Travel and subsistence		363	-	363	-
Bank charges		2	-	2	-
Sundry		1,790	-	1,790	1,206
Independent examination		1,200	-	1,200	720
Depreciation, amortisation and other similar costs		41	-	41	54
Staff costs	8	43,335	-	43,335	47,606
		<u>92,353</u>	<u>20,022</u>	<u>112,375</u>	<u>93,691</u>

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

7 Trustees remuneration and expenses

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

Andrew Au

Andrew Au received remuneration of £15,305 (2022: £24,764) during the year.

Legal authority: Governing document

Gwyn Davies

Gwyn Davies received remuneration of £20,000 (2022: £13,524) and benefits in kind in the form of pension contributions of £Nil (2022: £219) 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 £3,485 (2022: Two trustees £1,958).

One trustee received a work from home allowance of £216 (2022: One trustee £216).

City Gate Church U.K sent payments totalling £5,965 (2022: £6,100) 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 2023

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	42,859	47,330
Pension costs	476	276
	<u>43,335</u>	<u>47,606</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:

	2023 No	2022 No
Charitable activities	<u>4</u>	<u>4</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 £38,084 (2022 - £41,448).

9 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 November 2022	<u>3,688</u>	<u>3,688</u>
At 31 October 2023	<u>3,688</u>	<u>3,688</u>
Depreciation		
At 1 November 2022	3,526	3,526
Charge for the year	<u>41</u>	<u>41</u>
At 31 October 2023	<u>3,567</u>	<u>3,567</u>
Net book value		
At 31 October 2023	<u>121</u>	<u>121</u>
At 31 October 2022	<u>162</u>	<u>162</u>

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

10 Debtors

	2023 £	2022 £
Accrued income	-	1,248
Other debtors	191	434
	<u>191</u>	<u>1,682</u>

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	639	288
Other taxation and social security	620	435
Other creditors	117	60
Accruals	1,201	722
	<u>2,577</u>	<u>1,505</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:

	2023 £	2022 £
Land and buildings		
Within one year	9,748	13,898
Between one and five years	-	4,150
	<u>9,748</u>	<u>18,048</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 £476 (2022 - £276).

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

14 Funds

	Balance at 1 November 2022 £	Incoming resources £	Resources expended £	Balance at 31 October 2023 £
Unrestricted funds				
<i>General</i>				
General Funds	95,173	100,227	(92,353)	103,047
Restricted funds				
Church buildings fund	9,073	7,201	(6,655)	9,619
New building fund	1,257	-	-	1,257
South Africa fund	2,423	1,818	(3,267)	974
Working with children	750	-	-	750
Hollingbury foodbank fund	-	13,600	(10,100)	3,500
	<u>13,503</u>	<u>22,619</u>	<u>(20,022)</u>	<u>16,100</u>
Total funds	<u>108,676</u>	<u>122,846</u>	<u>(112,375)</u>	<u>119,147</u>

The funds are restricted for the following purposes:

Church buildings 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.

Hollingbury foodbank fund: Grant funding to support the foodbank in this area.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

	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				
Church buildings 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>

15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2023 £
Tangible fixed assets	121	-	121
Current assets	105,503	16,100	121,603
Current liabilities	<u>(2,577)</u>	<u>-</u>	<u>(2,577)</u>
Total net assets	<u>103,047</u>	<u>16,100</u>	<u>119,147</u>
	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>