

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

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 (resigned 12 February 2024) Susan Coull Louise Gregory |
| 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 2024.

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 The company's governing documents were amended on 4th February 2007 and the charity superseded City Gate Church Trust (charity no. 290828) in March 2007.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, Gwynfa (Gwyn) Davies and Susan Coull are members of the Leadership (Elders) of City Gate Church (CGC) and continue to contribute to the oversight and governance of CGC in this capacity.

Andy Au and Gwyn Davies were both remunerated for their leadership roles as Executive Elders within the church during this period. Andy Au's employment ended at the end of August 2024. He remains as an Elder of CGC in a voluntary capacity.

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 five times for formal Board business meetings, as well as directors meeting in smaller working parties. The Executive Elders meet bi-weekly, with a Core Leadership Team meeting monthly, investing in shared devotional practices, team development, and taking on responsibility for the day-to-day activities of the church.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

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. There are no safeguarding incidents to 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 37, 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 had been based at Brighthelm Church Community Centre, in the centre of Brighton, since September 2012, as an administrative base and main base for Sunday worship. In April 2024, following an audit of office space usage, CGC moved the administrative base to our community building in Hollingdean known as The Dip. Following a members' survey CGC also moved our main base for Sunday worship to Crowhurst Hall, a community building belonging to St John the Evangelist Church in Prestonville, Brighton. CGC continues to host the monthly Drop In community meal at Brighthelm. Members also gather at The Dip, 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.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

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.
- Partnerships with other churches to enhance the contribution made to the welfare of Brighton & Hove.
- 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.

Achievements and performance

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 at Brighthelm and in Hollingbury once a month, meeting in 2 smaller groups in Hollingdean and Hollingbury once a month, and meeting altogether at our main venue at Crowhurst the rest of the time. Weekly Taize worship services are held on Monday evenings at The Dip; there are regular visitors from the community and other local churches. Members have also helped to host Taize services at other local church venues.

Children's work is offered one Sunday a month at Crowhurst, 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. CGC joined with another local church to host a second All Souls memorial service in October, to offer a space for grief, and to care for those who have been bereaved.

As an expression of our unity with other church communities in the city, CGC hosted a wreath-making session in December at another local church. CGC joined a local Catholic Church for its Maundy Thursday service. In May CGC supported an ecumenical service at the same Catholic Church as part of Thy Kingdom Come week events. A number of members also attended the ecumenical pilgrim walk between churches stretching from Hove to Kempdown.

Since the new year, church members have been encouraged to join in a weekly rhythm of fasting, alongside prayer, with online teaching resources to support this.

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 speakers, David and Maggie Hewitt from Scotland, spoke on a theme of rewilding and rest.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

The part time Pastoral Support Worker has supported the Elders in visiting members who need an increased level of support and by being a bridge between the Church and its community projects.

The Christian faith continues to be practised and promoted through small groups meeting midweek in the areas where church members live (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 building was used as a base for a week of prayer during Thy Kingdom Come prayer week for churches across the city to come together.

The Dip has become our new administrative base.

"The hot-desking set-up is a really friendly space and works well for us, even people who didn't like coming into the previous office are now making use of the space." – CGCUK Operations Manager

The CGCUK Board holds its in-person meetings here. Our partner organisation, MIW has continued to use the space for worship events and courses. 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.

Regular community non-profit hirers: National Childbirth Trust, Bright Start, and Release Counselling continue to use the space. It is occasionally hired out for children's parties. It has been used by a group of massage therapists for their professional development sessions. It has also been used as a polling station for recent elections.

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.

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

It has been a joy to continue our **Messy Church** sessions this year, exploring creative ways to share God's love with local families, and deepening friendships. There is still a core of regular attendees, some from local homes, some from Patcham area and some CGC members. The community donkey parade for Palm Sunday with the Air Training Corps band and Christmas Eve Carols with the Patcham Silver Band, were well attended and will be repeated events in the next year. It was good to contribute to a Gathering Place Open Day and meet with other hirers. Links have continued to be formed with local people who also attend/help at Foodbank, and the monthly Sunday worship meetings held at the Gathering Place. CGC is more known and becoming trusted as a church presence in the community. A review of our presence and activities at the Gathering Place will take place next year, to ensure we are responding to felt needs in the community and to share the Christian faith.

"I think Messy church is really nice and peaceful and calming and fun!" Mia aged 12.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

City Gate Church runs the **Hollingbury Foodbank at the Gathering Place**, continuing in partnership with the local community. This is still growing and currently serves on average 50 households (around 150 people) a week. This is an expansion in the church's work in relieving poverty and helping people in need:

Staff & Volunteers:

A long-term community volunteer was recruited as a paid Assistant Manager during the year, to support the Voluntary Manager of the Foodbank with the expanding work. Our dedicated volunteers are of all ages from 14 – 90. Young people on a reparation order continue to serve their hours of community service with us.

Partners in the Community:

Local schools, churches, charities and businesses donate at key times e.g. Christmas. The Brighton and Hove Food Partnership supports with advice, supplies and recipe bags. Local individuals donate, collect in their street, and make items to donate. For example, at Christmas, All Saints Church in Patcham supported us creating 'bags of love', Patcham High collected donations and money. Pelican Parcels gave gifts to all the regular children as well as items donated from the community.

Our relationship with the Community Support Champion at Asda Hollingbury has strengthened and she organised a Food Drive for us just before Christmas.

The Foodbank is a Community Food Member of FareShare Sussex and Surrey, and receives weekly food donations from them.

Funding:

The foodbank received National Lottery funding(that ended in July). Funding from the Household Support Fund via Brighton & Hove City Council, which the government extended, was used to buy food. The local authority also lets us use the building for free. Some funds have been successfully raised via Just Giving campaigns and there are regular individual donations from CGCUK members and the local community who give both food and money.

A donation of £2 for a family and £1 for a single person/couple is requested as a contribution towards a bag of food.

Needs being met:

No referral is needed for people to access the foodbank in order to meet the needs of people who might fall through the gaps in provision, (for example, 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.

This year stronger relationships with the people accessing the foodbank have been made and it is an honour when they share personal news with us, such as a woman who shared with us that she had received a diagnosis of dementia. The positive feedback quoted below was received via a worker from a domestic abuse charity who had referred the woman to the Foodbank.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

"Thank you and your team for making me feel welcomed and the support. I felt overwhelmed and deeply touched. It was like popping to my mums or aunties and them helping me out. Thank you for the hug. I truly appreciated it and it gave me so much strength. I had the peppers for lunch and they were delicious. Thank you again. I will donate to food banks from now on."

The Foodbank reports to the Board via a Trustee who is on the Foodbank Committee.

Drop In community meal. The volunteer team has expanded and finds joy in serving the vulnerable community of Brighton at Drop In. Guests arrive on the first Sunday of the month to share in a meal, hospitality and safety in a welcoming space. Supplies from FareShare Sussex and Surrey help us to adapt the meals provided and the meals are supplemented by FareShare's provision of snacks, fruit and drink, along with desserts made by volunteers. The team have partnered well with Brighthelm who have helped to cover food costs up to £300 each month, despite the occasional double room booking where a takeaway meal was provided instead of the usual hot meal. Lack of access to a functional kitchen at Brighthelm is challenging but using slow cookers and portable hobs has helped the tenacious team in the provision of nutritious hot food. Meals are now regularly served for 80-85 guests each time. The guests are seated at tables of ten so that they can serve each other and build a sense of community. They are always very thankful for the food and the time given. In-person prayers for our guests have continued and a "prayer box" for guests to make prayer requests has been added to offer spiritual care.

Food Safety certification for food handling and preparation have been obtained. A risk assessment has been completed with a clear safeguarding plan and control measures to address anticipated concerns. A volunteer strategy has been developed including an induction process and single point of reference.

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) Brighton and Hove - local interchurch networks and projects:

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 have been more shared endeavours during the year and there is a desire that this will expand beyond the church leaders to include the various churches' congregations. Gwyn Davies (CGC Elder) has been working with the Local Authorities' fostering recruitment team specifically within faith communities and spoken at some other churches to encourage Christians to engage with fostering.

Street Pastors – Andy Au (CGC Elder) 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. There is a recognised reduction in crime when they are around. CGC has contributed financially via collections from CGC members.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Movement in Worship (MIW) – CGC continues to partner with and support the work of MIW, which this year has included events such as supporting The Glory Tour in May and June in 6 cities in the UK. MIW has held wellness retreats and continued to provide training/mentoring, workshops and missions in the UK and internationally both in-person and online. The CGC and MIW Memorandum of Understanding was reviewed in February / March 2024.

A **CGC Apostolic Group** has been created and has met regularly during the year to maintain and develop the apostolic vision and mission of the church and has been developing its scope, practicalities, terms of reference and financial protocols.

b) 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 have additionally benefited from Pioneer training.

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CGC maintains strong regional connections with other churches in the Pioneer network.

City Gate Hub, led by Andy and Yvonne Au, (CGC Elders), has continued to flourish.

The Hub consists of leaders from six Pioneer Churches: City Gate Church Brighton, Community Church in Eastbourne, Gather Collective in Eastbourne, New Life in Eastbourne, Connect in Southwater, New Life in Worthing, and an emerging Church based in St. Albans. The hub also has representatives from ministries with International remits: Movement in Worship, Fundelaship, Images of Light and Gospel Action.

Hub activities include meetings for all involved 5 times a year and on-going involvement by the two CGC Elders with particular leaders and ministries at other times.

Pioneer South (UK) continues to offer a range of networking and training opportunities.

Pioneer Asia – Andy and Yvonne Au (CGC Elders) visited Pioneer Churches in India and Sri Lanka in October due to close relational links with Pioneer leaders in these countries. Visits encompassed a rural Hindu Indian village, slum areas in Vellore and Kandy and the host Churches in Vellore and Sri Lanka. Activities included speaking and ministering at Church services, sharing meals, attending various gatherings and two Movement in Worship workshops.

They attended the Pioneer International Council summit and the Pioneer Asia conference – both in Colombo, Sri Lanka. It was 'so impactful seeing the nations worshipping together' – CGC Elder.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Zoom continues to be invaluable for maintaining regular mentoring and communications. The leader in Vellore attended the Pioneer Leaders conference in the UK in March; he visited Brighton to speak at CGC and cooked biryanis for an evening event where he spoke in depth about a particular project in the slum area of Vellore. CGC members have provided financial support to this Church and its projects.

Pioneer Asia is developing and looking to reach other areas such as Thailand, Cambodia and China, where our Elders have contacts.

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

Church members visited GGCC in June and July to give encouragement to our brothers and sisters there. 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 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:

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"Things are not good in our country. The weather condition has completely changed since October last year because it is raining daily and non stop. Last night we could not sleep with the hail... as big as my fist accompanied by a heavy rain, which, as we discovered today, destroyed maize and vegetables in our gardens, the whole of our village. Houses are collapsing, let alone the roads are worse as you know them. My car has lost its 4 wheel drive. It is broken and its repairs will cost a lot of money. At the same time people are dying and there is funeral after funeral and we need to be there, liked or not, especially if he or she belongs to our church. This is too bad and we need your prayers for this terrible situation. The Lord is really my Shepherd concerning the work Thembeke and I that we are doing. We are so grateful because we know you are praying for us every now and then. The work we are doing among the people is very big and it needs a lot of prayer and we know exactly you are doing that, our brothers and sisters in Christ. Onwards Christian soldiers, onwards."

Matheson Ntleleko, lead pastor, God's Great Commission Church.

Fundelaship continued to support Phila Ubomi, GGCC's HIV project. In 2024 Fundelaship made quarterly Consultancy payments to Matheson Ntleleko the project manager of to which CGCUK contributed, to help with travel and subsistence for visiting the sick and supporting the team of volunteer home care providers and community projects.

"I learnt how and why projects can fail and the importance of unity. We are now in a better position to start our own projects. We now have the skills to do this... I am now equipped to start my own project." A participant of the Community Project Management training.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Impact 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; further 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 donating towards training scholarships for the medical school via a Pioneer Church in Vellore, India.

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

3.5 The Operations Manager being in post has made a big difference, e.g. supporting fundraising for the foodbank, developing and updating policies and procedures, audit of the office space and subsequent relocation, communications, office management, compliance with licences and insurances, GDPR and line-management.

3.6. At the end of May 2024 CGC recruited a part-time administrator to help manage the booking of The Dip and with other administrative tasks, contributing to efficiency and effectiveness.

3.7. The Elders' Assistant resigned following maternity leave. Key tasks have been absorbed by the Core Leadership team and the Operations Manager.

3.8. A part-time Assistant Manager of the Foodbank was employed in February 2024 to release the Voluntary Manager from some operational duties to carry out other essential work such as fundraising, communications and strategic development, and to ensure sustainability in a growing project.

Future plans

CGC plans to continue to fulfil its objectives in the coming year, strengthening our local presence in our missional areas (Hollingbury, Hollingdean, Brighthelm and now Prestonville) sharing the Christian faith, and helping people in need. The church will be responsive to local needs and national initiatives.

The Dip will remain our administrative base and continue to be used as a centre for prayer and worship for our congregation and the wider community.

At Brighthelm CGC will continue to provide the monthly Drop In meal. CGC aims to increase collaboration with the other local churches offering the meal on other Sundays in the month, to enhance the offer provided i.e. acting as one united project 'The Carpenter's Arms', to potentially get additional services for clients, and to improve continuity of care.

CITY GATE CHURCH, U.K.

TRUSTEES' REPORT

Crowhurst will be our main gathering place for the whole church to worship together.

CGC will build on relationships with other churches for prayer and worship, for example hosting 'Thy Kingdom Come' events jointly with Gather partners, and contributing to city-wide church congregation prayer and worship gatherings. We will specifically be looking to join in worship and community outreach with St. John the Evangelist Church in Prestonville, where CGC is beginning to get established.

CGC will strengthen existing partnerships for 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 (participating jointly in Refugee Week).

The Foodbank will look to offer enhanced services, exploring opportunities where clients can access other advisory services.

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

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. It is anticipated that connections with Vellore will be further strengthened. 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 22 May 2025 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 2024.

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
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PO18 8NF

22 May 2025

CITY GATE CHURCH, U.K.

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2024

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|--------------------|
| Income and Endowments from: | | | | | |
| Donations and legacies | 3 | 59,694 | 33,799 | 93,493 | 107,174 |
| Charitable activities | 4 | 1,950 | 34 | 1,984 | 3,466 |
| Other income | 5 | 12,221 | 312 | 12,533 | 12,206 |
| Total income | | <u>73,865</u> | <u>34,145</u> | <u>108,010</u> | <u>122,846</u> |
| Expenditure on: | | | | | |
| Charitable activities | 6 | 88,466 | 31,758 | 120,224 | 112,375 |
| Total expenditure | | <u>88,466</u> | <u>31,758</u> | <u>120,224</u> | <u>112,375</u> |
| Net (expenditure)/income | | <u>(14,601)</u> | <u>2,387</u> | <u>(12,214)</u> | <u>10,471</u> |
| Net movement in funds | | (14,601) | 2,387 | (12,214) | 10,471 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | <u>103,047</u> | <u>16,100</u> | <u>119,147</u> | <u>108,676</u> |
| Total funds carried forward | 14 | <u>88,446</u> | <u>18,487</u> | <u>106,933</u> | <u>119,147</u> |

The notes on pages 16 to 26 form an integral part of these financial statements.

CITY GATE CHURCH, U.K.
(REGISTRATION NUMBER: 04284643)
BALANCE SHEET
AS AT 31 OCTOBER 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 9 | <u>91</u> | <u>121</u> |
| | | <u>91</u> | <u>121</u> |
| Current assets | | | |
| Debtors | 10 | 1,347 | 191 |
| Cash at bank and in hand | | <u>109,040</u> | <u>121,412</u> |
| | | 110,387 | 121,603 |
| Creditors: Amounts falling due within one year | 11 | <u>(3,545)</u> | <u>(2,577)</u> |
| Net current assets | | <u>106,842</u> | <u>119,026</u> |
| Net assets | | <u>106,933</u> | <u>119,147</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | | 18,487 | 16,100 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>88,446</u> | <u>103,047</u> |
| Total funds | 14 | <u>106,933</u> | <u>119,147</u> |

For the financial year ending 31 October 2024 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 14 to 26 were approved by the trustees, and authorised for issue on 22 May 2025 and signed on their behalf by:



.....
Susan Coull
Trustee

The notes on pages 16 to 26 form an integral part of these financial statements.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

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). 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 2024

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.

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.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

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.

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.

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

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.

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 2024

3 Income from donations and legacies

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|-----------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Donations and legacies; | | | | |
| Donations | 47,909 | 18,624 | 66,533 | 75,932 |
| Gift aid reclaimed | 11,785 | 4,375 | 16,160 | 17,642 |
| Grants, including capital grants; | | | | |
| Grants | - | 10,800 | 10,800 | 13,600 |
| | <u>59,694</u> | <u>33,799</u> | <u>93,493</u> | <u>107,174</u> |

4 Income from charitable activities

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|--------------------------------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Recharges and contributions to costs | - | - | - | 1,466 |
| Service provided | 1,833 | - | 1,833 | 2,000 |
| Sundry | 117 | 34 | 151 | - |
| | <u>1,950</u> | <u>34</u> | <u>1,984</u> | <u>3,466</u> |

5 Other income

| | Unrestricted funds General £ | Restricted funds £ | Total 2024 £ | Total 2023 £ |
|---------------|---------------------------------------|--------------------------|--------------------|--------------------|
| Rental income | <u>12,221</u> | <u>312</u> | <u>12,533</u> | <u>12,206</u> |

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

6 Expenditure on charitable activities

| | | Unrestricted funds General | Restricted funds | Total 2024 | Total 2023 |
|--|------|----------------------------------|---------------------|----------------|----------------|
| | Note | £ | £ | £ | £ |
| Gifts and offerings | | 10,749 | 3,804 | 14,553 | 23,854 |
| Outreach and events | | 69 | 17,305 | 17,374 | 14,730 |
| Rent and rates | | 9,341 | 5,133 | 14,474 | 16,511 |
| Utilities | | 1,073 | - | 1,073 | 419 |
| Repairs and maintenance | | 1,704 | - | 1,704 | 1,198 |
| Insurance | | 1,168 | - | 1,168 | 688 |
| Office equipment | | 3,741 | 273 | 4,014 | 216 |
| Licences and subscriptions | | 671 | 1,385 | 2,056 | 2,143 |
| Printing, postage and stationery | | 30 | - | 30 | 103 |
| Telephone | | 601 | - | 601 | 544 |
| Website | | 108 | - | 108 | 108 |
| Pastoral services | | 782 | - | 782 | 549 |
| Refreshments | | 393 | - | 393 | 835 |
| Conference costs | | 1,198 | - | 1,198 | 1,224 |
| Training | | 4,215 | - | 4,215 | 2,522 |
| Travel and subsistence | | - | - | - | 363 |
| Bank charges | | - | - | - | 2 |
| Sundry | | 1,896 | 2,446 | 4,342 | 1,790 |
| Independent examination | | 1,260 | - | 1,260 | 1,200 |
| Depreciation, amortisation and other similar costs | | 30 | - | 30 | 41 |
| Staff costs | 8 | 49,437 | 1,412 | 50,849 | 43,335 |
| | | <u>88,466</u> | <u>31,758</u> | <u>120,224</u> | <u>112,375</u> |

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

7 Trustees and related party transactions

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

Andrew Au received remuneration of 8,179 (2023: 15,305) during the year.

Legal authority: Governing document

Gwyn Davies received remuneration of 22,078 (2023: 20,000) and benefits in the form of pension contributions of 475 (2023: 413) during the year.

Legal authority: Governing document

Robert Coull, husband of Susan Coull, a trustee, received remuneration of £1,886 (£1,145) during the year.

Four trustees received payments for travel and general expenses incurred whilst carrying out the charitable objectives of the charity amounting to £3,774 (2023: Two trustees £3,485).

One trustee received a work from home allowance of £216 (2023: One trustee £216).

City Gate Church U.K sent payments totalling £4,653 (2023: £5,965) 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 2024

8 Staff costs

The aggregate payroll costs were as follows:

| | 2024 £ | 2023 £ |
|--|---------------|---------------|
| Staff costs during the year were: | | |
| Wages and salaries | 50,165 | 42,859 |
| Pension costs | 684 | 476 |
| | <u>50,849</u> | <u>43,335</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:

| | 2024 No | 2023 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 £38,110 (2023 - £38,084).

9 Tangible fixed assets

| | Furniture and equipment £ | Total £ |
|-----------------------|------------------------------------|--------------|
| Cost | | |
| At 1 November 2023 | <u>3,688</u> | <u>3,688</u> |
| At 31 October 2024 | <u>3,688</u> | <u>3,688</u> |
| Depreciation | | |
| At 1 November 2023 | 3,567 | 3,567 |
| Charge for the year | <u>30</u> | <u>30</u> |
| At 31 October 2024 | <u>3,597</u> | <u>3,597</u> |
| Net book value | | |
| At 31 October 2024 | <u>91</u> | <u>91</u> |
| At 31 October 2023 | <u>121</u> | <u>121</u> |

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

10 Debtors

| | 2024 £ | 2023 £ |
|----------------|--------------|------------|
| Accrued income | 1,347 | - |
| Other debtors | - | 191 |
| | <u>1,347</u> | <u>191</u> |

11 Creditors: amounts falling due within one year

| | 2024 £ | 2023 £ |
|------------------------------------|--------------|--------------|
| Trade creditors | 1,536 | 639 |
| Other taxation and social security | 614 | 620 |
| Other creditors | 133 | 117 |
| Accruals | <u>1,262</u> | <u>1,201</u> |
| | <u>3,545</u> | <u>2,577</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:

| | 2024 £ | 2023 £ |
|----------------------------|---------------|--------------|
| Land and buildings | | |
| Within one year | 10,500 | 9,748 |
| Between one and five years | <u>35,875</u> | <u>-</u> |
| | <u>46,375</u> | <u>9,748</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 £684 (2023 - £476).

CITY GATE CHURCH, U.K.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

14 Funds

| | Balance at 1 November 2023 £ | Incoming resources £ | Resources expended £ | Balance at 31 October 2024 £ |
|---------------------------|--|----------------------------|----------------------------|---------------------------------------|
| Unrestricted funds | | | | |
| General | | | | |
| General Funds | 103,047 | 73,865 | (88,466) | 88,446 |
| Restricted funds | | | | |
| Church buildings fund | 9,619 | 6,110 | (5,594) | 10,135 |
| New building fund | 1,257 | - | - | 1,257 |
| South Africa fund | 974 | 4,605 | (3,804) | 1,775 |
| Working with children | 750 | - | - | 750 |
| Hollingbury foodbank fund | 3,500 | 23,430 | (22,360) | 4,570 |
| | <u>16,100</u> | <u>34,145</u> | <u>(31,758)</u> | <u>18,487</u> |
| Total funds | <u>119,147</u> | <u>108,010</u> | <u>(120,224)</u> | <u>106,933</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 2024

| | Balance at 1 November 2022 £ | Incoming resources £ | Resources expended £ | Balance at 31 October 2023 £ |
|---------------------------|--|----------------------------|----------------------------|---------------------------------------|
| Unrestricted funds | | | | |
| General | | | | |
| 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> |

15 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 October 2024 £ |
|-----------------------|---------------------------------------|--------------------------|--|
| Tangible fixed assets | 91 | - | 91 |
| Current assets | 91,900 | 18,487 | 110,387 |
| Current liabilities | (3,545) | - | (3,545) |
| Total net assets | <u>88,446</u> | <u>18,487</u> | <u>106,933</u> |
| | 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 | (2,577) | - | (2,577) |
| Total net assets | <u>103,047</u> | <u>16,100</u> | <u>119,147</u> |