

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 OCTOBER 2025

City Gate Church, U.K.

(A company limited by guarantee)

Charity registration number: 1089210

Company registration number: 04284643

Independent Examiners Ltd  
The Grain Store  
Hills Barns  
Appledram Lane South  
Chichester  
West Sussex  
PO20 7EG

# **CITY GATE CHURCH, U.K.**

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## **CITY GATE CHURCH, U.K.**

### **REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Trustees</b>	Rebecca Godden Jonathan Wilkins Andrew Au Yvonne Au Gwyn Davies Susan Coull Louise Gregory
<b>Secretary</b>	Jonathan Wilkins
<b>Charity Registration Number</b>	1089210
<b>Company Registration Number</b>	04284643
<b>Registered Office</b>	The charity is incorporated in England. 119D Hollingdean Terrace Brighton East Sussex BN1 7HB
<b>Independent Examiner</b>	G W Schulz FCMA Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG
<b>Bankers</b>	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 2025.

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 The company's governing documents were amended on 4th February 2007 and the charity superseded City Gate Church Trust (charity no. 290828) in March 2007.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

Gwyn Davies was remunerated for her leadership role as an Executive Elder within the church during this period.

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 four times for formal Board business meetings, as well as directors meeting in smaller working parties. The local church Elders meet bi-weekly, with a Core Leadership Team (CLT) meeting monthly, investing in shared devotional practices, team development, and taking on responsibility for the day-to-day activities of the church. The CLT has operated working parties during the year to invest in the health of the church, carrying out member surveys on inclusion, communication, an in-depth financial health audit, and developing its volunteer protocol.

# **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 34, 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's main centre of worship is Crowhurst Hall, a community building belonging to St John the Evangelist Church in Prestonville, Brighton. One of the great joys of this year has been to continue to build relationships with the congregation at St. John's, and to further our collaboration. CGC continues to host the monthly Carpenter's Arms 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, special seasonal services, and other activities.
- Partnerships with other churches to enhance the contribution made to the welfare of Brighton & Hove.
- Provision of affordable community space at the Dip for seasonal events, celebrations, counselling, wellbeing services, community activities and meetings.
- Provision of 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 Sunday worship gatherings has continued, meeting altogether at Crowhurst twice a month, and focusing on meeting in smaller groups in our missional areas on the other Sundays. Weekly Taize worship services are held on Monday evenings at The Dip where once a month a simple meal is also shared after the service; members of the community and other local churches join us for these services.

A regular rhythm of Sunday worship gatherings has continued, meeting altogether at Crowhurst twice a month, and focusing on meeting in smaller groups in our missional areas on the other Sundays. Weekly Taize worship services are held on Monday evenings at The Dip where once a month a simple meal is also shared after the service; members of the community and other local churches join us for these services.

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 feasts in the Christian calendar, such as Christmas, Easter, and Harvest.

As an expression of our unity with other church communities in the city, CGC hosted a wreath making session in December at One Church and at St John's. In May CGC was involved in organising 'Thy Kingdom Come' prayer week events for churches across the city and also joined in with the 24/7 Brighton prayer week in September.

CGC continues a rhythm of prayer and fasting one day a week, as a communal practice of spiritual formation.

Community life was strengthened through a Church Away Day at a local rewilding venue. It was a great opportunity for members of the Messy Church Congregation to join together with CGC, along with previous members, family and friends for food, games, walks, worship and teaching. The visiting speaker was Dave Day; he provides oversight and support to the CGC church leaders.

## **CITY GATE CHURCH, U.K.**

### **TRUSTEES' REPORT**

The part time Pastoral Support Worker has continued to play an invaluable role in visiting people in need. His work has been enhanced by the training he is receiving on a Contemporary Chaplaincy course, through Waverly Abbey.

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 the weekly Taize meetings a small group from CGC meets once a month on a Sunday to share breakfast, communion, a time of reflection and prayer for one another. The building was also used as a base for a week of prayer during 'Thy Kingdom Come' prayer week.

The Dip is our administrative base, providing hot-desk spaces and a quiet and confidential place for 1-2-1 meetings.

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 ministries such as Street Pastors by offering them use of the space.

Regular community non-profit hirers include a speech and language service for children with Downs Syndrome and a counselling service, as well as a Pilates group. Additionally, the Dip is hired out for children's parties or family get-togethers - again providing a much-valued space for people in the community.

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. We explore bible themes with crafts and games, a story telling time, and a song or two with lots of percussion! Dinner is served and appreciated by all. A youth corner has been introduced to encourage slightly older children (10 and above) to engage and connect using a journal as a way of reflecting on the presence of God in their lives. Christmas Eve Carols with the Patcham Silver Band, was well attended by lots more locals, and remains a great way to connect with this community and let them know we're here! An outdoor summer BBQ was also attended by some adults who wouldn't normally come to Messy Church. Different formats will be explored for the coming year to connect with as many local people as possible, also appreciating friendships forming with people who attend and help at Foodbank and encouraging attendance at small group Sundays at the Gathering Place.

## **CITY GATE CHURCH, U.K.**

### **TRUSTEES' REPORT**

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Monthly small group meetings are held on a Sunday at The Gathering Place with both members of CGC and the local community where they have worshiped and explored one of the books in the bible together.

City Gate Church runs the **Hollingbury Foodbank at the Gathering Place**, continuing in partnership with the local community. This currently serves on average 45 households (around 120-150 people) a week. This continues the church's commitment to relieving poverty and helping people in need:

#### **Staff & Volunteers:**

There is a paid Assistant Manager who works closely with the volunteers and the foodbank committee to ensure the smooth running of the weekly foodbank. The dedicated volunteers are of all ages from 14 – 90.

#### **Partners in the Community:**

Local schools, churches, charities and businesses donate at key times e.g. Christmas. 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 School collected food 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 Food Drives for us at Christmas and in the summer, with generous contributions from shoppers adding to the store cupboard.

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



## **CITY GATE CHURCH, U.K.**

### **TRUSTEES' REPORT**

#### **Funding:**

The foodbank received funding from the Household Support Fund via Brighton & Hove City Council again this year, which was used to buy food from supermarkets on a weekly basis. The council also lets us use the building for free. Some funds have been successfully raised via a stall at the Patcham Duck Fayre with support from a local estate agents and there are regular individual donations from CGCUK members and the local community who give both food and money.

A donation of £4 for a family and £2 for a single person/couple is requested as a contribution towards a bag of ambient foods, along with a bag of fresh fruit & veg and a selection of refrigerated or frozen foods.

#### **Needs being met:**

No referral is needed for people to access the foodbank 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. Registration forms are in the process of being collated to try and ensure that support goes to people living in the local BN1 8 area.

This year stronger relationships with the people accessing the foodbank have been made and it is an honour when they share their personal news. There is a plan to set up a 'prayer box' for people to place prayer requests; anonymously if they wish; into the box, knowing that the church will pray for their situation.

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

**Drop-In community meal. (Carpenter's Arms)** The volunteer team continues to find joy in serving the vulnerable community of Brighton at Drop-In on the first Sunday of the month. Nutritious meals are served to around 80 guests who sit and eat and sing together with the volunteers. There is an opportunity to pray for guests and to signpost them to other services in the city. More of a partnership with the other churches who serve monthly Sunday meals has developed this year, under the umbrella of "The Carpenter's Arms" (as the initiative was named over 25 years ago). An update is given to the partner churches after each meal to share what has been cooked, numbers attending and any issues that arose, as well as any ideas for the future. The new manager at the Brighthelm Centre has been keen to continue the partnership and Brighthelm helps to cover the food costs. Drop-In also benefits from FareShare's provision of snacks, fruit and drink and food to supplement the meals. There is a clear induction process for volunteers and Drop-In is grateful to the time given by new and continuing volunteers who assist on the day, and for an amazing team of bakers who provide high quality desserts. The guests appreciate the care and love that goes into the meal.

The Drop-In provides a written report to the trustees twice a year.

# **CITY GATE CHURCH, U.K.**

## **TRUSTEES' REPORT**

### **Links to other Churches and Organisations**

CGC continues to work closely with other churches and organisations outside the local congregation, outworking one of our core values around unity. Our areas of operation include:

#### **Brighton and Hove - local interchurch networks and projects:**

CGC's relationship with **St. John's** has continued to grow with shared development of the local Community Garden, participation in Christmas and Summer fayres, joint carol singing in the community, and fellowship over harvest lunch.

CGC continued its collaboration with **One Church**, Brighton, to host an All-Souls memorial service in October, to offer a space for grief, and to care for those who have been bereaved. In December, another collaborative activity was making Christmas Wreaths, sharing the Christian tradition behind it.

**Gather** – This City-wide monthly gathering of church and ministry leaders continues to grow in diversity of participation and depth of relationships. There has been an increase in churches mutually supporting one another with social action and missional activities in the city. An aspiration last year, that the unity among leaders would begin to be expressed across congregations, was fulfilled when many congregations signed up to a week of prayer in September.

This year churches engaged in the international Thy Kingdom Come prayer week and hosted a joint Pentecost service, with a wide range of participation.

Another ecumenical group, supported by CGC, hosted an event to celebrate the 1700th Anniversary of the council of Nicea, a significant event in the church calendar.

In December Andy Au (CGC Elder) attended the annual UK Charismatic Leaders conference, accompanied by an Elder from Emmanuel, resulting from friendships formed at Gather.

Gwyn Davies (CGC Elder) has continued to work together with other church leaders, with the Local Authority's Faith in Fostering team, raising awareness and aiding recruitment.

Andy Au is part of the forum for the Gather Movement which seeks to be culturally and ethnically inclusive; explore new ways of 'doing church' and new ways of worshipping that include and reflect diverse communities. He participated in events in London and Coventry in which our partner organisation Movement In Worship (MIW) played a key role.

The **CGC Apostolic Group** has met bi-monthly for Saturday brunch, fellowship, prayer and business plus additional zoom meetings. New rhythms of meeting, having some with a fellowship and prayer focus, and others for 'business' matters, are planned for 2026.

Travels to South Africa, India and Sri Lanka have been prayerfully supported by the group; feedback shared; financial policies and procedures created; international safeguarding matters considered and plans made for friends from South Africa and India to visit in 2026.

# **CITY GATE CHURCH, U.K.**

## **TRUSTEES' REPORT**

### **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.

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

- a. Pioneer Men:
- b. Pioneer Creatives:
- c. Pioneer Asia

Andy Au is part of a steering group with the brief of encouraging men within the network. It is intended to gather 120 men and youth to look at how men can be more engaged in church, finding their place, and in mission.

Andy Au is a contributor to this initiative.

Andy & Yvonne Au (CGC Elders) are part of a small group overseeing the work of Pioneer Asia. There are good historic and ongoing relational links with leaders in this area including with the leader of Pioneer Asia based in Sri Lanka and the leader of Pioneer India

Andy and Yvonne Au visited India and Sri Lanka in March. As part of this they visited:

Chennai, India - teaching at the Creative Evangelism School, YWAM base; and the University of Jerusalem on a course for Indian worship leaders (in person) and Malaysian worship leaders (online).

Colombo, Sri Lanka speaking and praying at Pioneer Colombo Church Kandy, facilitating MIW workshops; speaking at a Kandy House Church (in the slum area), speaking at a plenary session at the Kandy youth conference and facilitating and leading movement during the conference.

**City Gate Hub**, Meetings have been suspended this year. Andy and Yvonne Au are included in discussions with Pioneer UK regarding the intended creation of regional teams across the UK. Andy Au continues to visit St. Anthony's in Eastbourne on a regular basis, giving oversight and support to the elder and Church there. From October Yvonne Au has been supporting a new leadership team at Connect Church in Southwater. This included an impactful leadership away day. Relational links with other Hub members continue ad hoc.

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

CGC has maintained a relationship with God's Great Commission Church (GGCC) in the Eastern Cape, through regular communications and a visit in July 2025. WhatsApp, email, and Facebook enable real time communication for mutual prayer and support.

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## **CITY GATE CHURCH, U.K.**

### **TRUSTEES' REPORT**

CGC has continued to support the work of **Fundelaship**. In July, two members of CGC, travelled to the Eastern Cape for Fundelaship to work with Phila Ubomi, a project of GGCC, to deliver the Living Well with HIV workshop to 63 participants, and the Community Project Management workshop to 65 participants.

The environment continues to be challenging with severe weather, very bad roads, violence, rape and robbery. CGC had done a full safeguarding assessment and preparation beforehand, which informed all aspects of the trip, such as booking secure accommodation, travelling with trusted people and having information at hand for where to refer women who disclosed experience of rape or abuse.

CGC has continued to provide some financial support to GGCC, a total of £3,606.98 this year. This was used to provide food at large church gatherings, repair a vehicle used for church work, buy keyboards to support worship, and provide food parcels for some of the poorest families.

In 2026 CGC will host two members of GGCC's leadership so that they can meet more CGC church members and to help them build a wider network of support through the Pioneer network. CGC members are also planning to travel to the Eastern Cape during the next year to provide training support and maintain relationships.

#### **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/Carpenter's Arms 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 a 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 has helped support fundraising for the foodbank, developing and updating policies and procedures, communications, office management, compliance with licences and insurances, GDPR and line-management.

3.6. The Voluntary Manager of the Foodbank stepped away from the project in April 2025 and has not been replaced. The paid Assistant Manager along with other volunteers has continued to carry out operational duties. Other essential work such as fundraising, communications and strategic development, to ensure sustainability in a growing project has been covered by the Foodbank Management Committee.

# **CITY GATE CHURCH, U.K.**

## **TRUSTEES' REPORT**

### **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 Prestonville) sharing the Christian faith, and helping people in need. The church will be responsive to local needs and national initiatives.

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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, feeding those who may be vulnerable and in need, as part of the inter-church Carpenter's Arms.

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

The Foodbank at the Gathering Place will continue to serve the people of Hollingbury.

CGC will continue to seek unity and develop its relationships with other churches and community partners, for the benefit of the city.

Plans include:

- Faith in Fostering activities with the local council

- Thy Kingdom Come Prayer week & Pentecost service

- City-wide 24/7 prayer week in September

- Good Friday Ecumenical Walk of Witness

- Developing the community garden with St. John the Evangelist church, and other shared events (Harvest, Christmas etc.)

- Organising a community meal with our partners in the Hollingbury area.

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.

CGC will continue to build its connections with Pioneer Asia.

CGC will raise funds to support delegates from GGCC and Vellore to visit Brighton and also to attend the Pioneer International and Pioneer Leaders Conference to strengthen relationships.

Visits to South Africa and India / Sri Lanka by CGC members are planned for next year.

## **CITY GATE CHURCH, U.K.**

### **TRUSTEES' REPORT**

#### **Financial review**

CGC continues to hold a minimum of three months reserve of expenditure to ensure that obligations can be met for payments to employees and use of buildings. 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 25 March 2026 and signed on its behalf by:

*S Coull*

.....  
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 2025.

#### **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

25 March 2026



# CITY GATE CHURCH, U.K.

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 OCTOBER 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
<b>Income and Endowments from:</b>					
Donations and legacies	3	54,391	47,073	101,464	93,493
Charitable activities	4	990	-	990	1,984
Other income	5	12,859	-	12,859	12,533
Total income		<u>68,240</u>	<u>47,073</u>	<u>115,313</u>	<u>108,010</u>
<b>Expenditure on:</b>					
Charitable activities	6	<u>72,488</u>	<u>40,092</u>	<u>112,580</u>	<u>120,224</u>
Total expenditure		<u>72,488</u>	<u>40,092</u>	<u>112,580</u>	<u>120,224</u>
Net (expenditure)/income		<u>(4,248)</u>	<u>6,981</u>	<u>2,733</u>	<u>(12,214)</u>
Net movement in funds		(4,248)	6,981	2,733	(12,214)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>88,446</u>	<u>18,487</u>	<u>106,933</u>	<u>119,147</u>
Total funds carried forward	14	<u>84,198</u>	<u>25,468</u>	<u>109,666</u>	<u>106,933</u>

The notes on pages 18 to 28 form an integral part of these financial statements.

**CITY GATE CHURCH, U.K.**  
**(REGISTRATION NUMBER: 04284643)**  
**BALANCE SHEET**  
**AS AT 31 OCTOBER 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	9	<u>68</u>	<u>91</u>
		<u>68</u>	<u>91</u>
<b>Current assets</b>			
Debtors	10	1,095	1,347
Cash at bank and in hand		<u>110,625</u>	<u>109,040</u>
		111,720	110,387
<b>Creditors: Amounts falling due within one year</b>	11	<u>(2,122)</u>	<u>(3,545)</u>
<b>Net current assets</b>		<u>109,598</u>	<u>106,842</u>
<b>Net assets</b>		<u>109,666</u>	<u>106,933</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds		25,468	18,487
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>84,198</u>	<u>88,446</u>
<b>Total funds</b>	14	<u>109,666</u>	<u>106,933</u>

For the financial year ending 31 October 2025 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 notes on pages 18 to 28 form an integral part of these financial statements.

**CITY GATE CHURCH, U.K.**  
**(REGISTRATION NUMBER: 04284643)**  
**BALANCE SHEET**  
**AS AT 31 OCTOBER 2025**

The financial statements on pages 15 to 28 were approved by the trustees, and authorised for issue on 25 March 2026 and signed on their behalf by:

*S Coull*

.....

Susan Coull  
Trustee

The notes on pages 18 to 28 form an integral part of these financial statements.

## **CITY GATE CHURCH, U.K.**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025**

#### **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 2025**

#### ***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 2025**

#### ***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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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 2025**

#### **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 2025

### 3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	43,506	16,527	60,033	66,533
Gift aid reclaimed	10,885	3,546	14,431	16,160
Grants, including capital grants;				
Grants	-	27,000	27,000	10,800
	<u>54,391</u>	<u>47,073</u>	<u>101,464</u>	<u>93,493</u>

### 4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Service provided	-	-	-	1,833
Sundry	990	-	990	151
	<u>990</u>	<u>-</u>	<u>990</u>	<u>1,984</u>

### 5 Other income

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Rental income	<u>12,859</u>	<u>-</u>	<u>12,859</u>	<u>12,533</u>



# CITY GATE CHURCH, U.K.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

### 6 Expenditure on charitable activities

		Unrestricted funds General	Restricted funds	Total 2025	Total 2024
	Note	£	£	£	£
Gifts and offerings		6,750	3,607	10,357	14,553
Outreach and events		365	28,194	28,559	17,374
Rent and rates		10,596	2,862	13,458	14,474
Utilities		1,138	-	1,138	1,073
Repairs and maintenance		670	269	939	1,704
Insurance		1,166	-	1,166	1,168
Office equipment		2,145	164	2,309	4,014
Licences and subscriptions		773	1,656	2,429	2,056
Printing, postage and stationery		361	150	511	30
Telephone		719	-	719	601
Website		108	-	108	108
Pastoral services		2,573	-	2,573	782
Refreshments		85	-	85	393
Conference costs		640	-	640	1,198
Training		362	169	531	4,215
Sundry		827	209	1,036	4,342
Independent examination		1,260	-	1,260	1,260
Depreciation, amortisation and other similar costs		23	-	23	30
Staff costs	8	41,927	2,812	44,739	50,849
		<u>72,488</u>	<u>40,092</u>	<u>112,580</u>	<u>120,224</u>

## CITY GATE CHURCH, U.K.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

#### 7 Trustees and related party transactions

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

Gwyn Davies received remuneration of 22,890 (2024: 22,078) and benefits in the form of pension contributions of 500 (2024: 475) during the year.

Legal authority: Governing document

Robert Coull, husband of Susan Coull, a trustee, received remuneration of £1,974 (£1,886) during the year.

Four trustees received payments for travel and general expenses incurred whilst carrying out the charitable objectives of the charity amounting to £2,123 (2024: Four trustees £3,774).

One trustee received a work from home allowance of £216 (2024: One trustee £216).

City Gate Church U.K sent payments totalling £506 (2024: £4,653) to Movement in Worship, CIC registered number 09308370 to support their work. Trustee A Au is also a Director of Movement in Worship CIC.

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
<b>Staff costs during the year were:</b>		
Wages and salaries	44,088	50,165
Pension costs	<u>651</u>	<u>684</u>
	<u>44,739</u>	<u>50,849</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:

	2025 No	2024 No
Charitable activities	<u>3</u>	<u>4</u>

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

# CITY GATE CHURCH, U.K.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

### 9 Tangible fixed assets

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 November 2024	<u>3,688</u>	<u>3,688</u>
At 31 October 2025	<u>3,688</u>	<u>3,688</u>
<b>Depreciation</b>		
At 1 November 2024	3,597	3,597
Charge for the year	<u>23</u>	<u>23</u>
At 31 October 2025	<u>3,620</u>	<u>3,620</u>
<b>Net book value</b>		
At 31 October 2025	<u>68</u>	<u>68</u>
At 31 October 2024	<u>91</u>	<u>91</u>

### 10 Debtors

	<b>2025 £</b>	<b>2024 £</b>
Accrued income	<u>1,095</u>	<u>1,347</u>

### 11 Creditors: amounts falling due within one year

	<b>2025 £</b>	<b>2024 £</b>
Trade creditors	165	1,536
Other taxation and social security	569	614
Other creditors	127	133
Accruals	<u>1,261</u>	<u>1,262</u>
	<u>2,122</u>	<u>3,545</u>

## **CITY GATE CHURCH, U.K.**

### **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025**

#### **12 Obligations under leases and hire purchase contracts**

##### **Operating lease commitments**

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Land and buildings</b>		
Within one year	10,500	10,500
Between one and five years	<u>25,375</u>	<u>35,875</u>
	<u>35,875</u>	<u>46,375</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 £651 (2024 - £684).

Contributions totalling £128 (2024 - £(133)) were payable to the scheme at the end of the year and are included in creditors.

# CITY GATE CHURCH, U.K.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2025

### 14 Funds

	Balance at 1 November 2024 £	Incoming resources £	Resources expended £	Balance at 31 October 2025 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Funds	88,446	68,240	(72,488)	84,198
<b>Restricted funds</b>				
Church buildings fund	10,135	4,006	(3,106)	11,035
New building fund	1,257	-	-	1,257
South Africa fund	1,775	3,048	(3,607)	1,216
Working with children	750	-	-	750
Hollingbury foodbank fund	4,570	40,019	(33,379)	11,210
	<u>18,487</u>	<u>47,073</u>	<u>(40,092)</u>	<u>25,468</u>
<b>Total funds</b>	<u>106,933</u>	<u>115,313</u>	<u>(112,580)</u>	<u>109,666</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 2025

	Balance at 1 November 2023 £	Incoming resources £	Resources expended £	Balance at 31 October 2024 £
<b>Unrestricted funds</b>				
<b>General</b>				
General Funds	103,047	73,865	(88,466)	88,446
<b>Restricted funds</b>				
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>
<b>Total funds</b>	<u>119,147</u>	<u>108,010</u>	<u>(120,224)</u>	<u>106,933</u>

### 15 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 October 2025 £
Tangible fixed assets	68	-	68
Current assets	86,252	25,468	111,720
Current liabilities	<u>(2,122)</u>	<u>-</u>	<u>(2,122)</u>
Total net assets	<u>84,198</u>	<u>25,468</u>	<u>109,666</u>
	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	<u>(3,545)</u>	<u>-</u>	<u>(3,545)</u>
Total net assets	<u>88,446</u>	<u>18,487</u>	<u>106,933</u>