

CHRISTIAN CITY CHURCH - CHELTENHAM

England & Wales - Charity number 1108838

Details

Other names	NEW LIFE CHURCH (CHELTENHAM), THE NEW LIFE CHURCH TRUST, NEW LIFE CHURCH
Status	Registered
Legal form	Charitable company
Company number	05382264
Registered	2005-04-04
Register	View on the Charity Commission register

Contact

Address	The Pavilion Hatherley Lane Cheltenham GL51 6PN
Phone	01242241461
Email	admin@ccccheltenham.org.uk
Website	http://www.ccccheltenham.org.uk

Activities

Objects: (A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN CHELTENHAM AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE DIRECTORS OF THE CHARITY (HEREIN CALLED "THE TRUSTEES") MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY;(B) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED OR HARDSHIP OR WHO ARE AGED OR SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY IN THE SAID LOCATION AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;(C) TO PROVIDE FACILITIES FOR RECREATIONAL AND LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS WHO HAVE NEED BY REASON OF THEIR YOUTH POVERTY OR SOCIAL AND ECONOMIC CIRCUMSTANCES AND WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE IN CHELTENHAM AFORESAID AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

Activities: Advancement of the Christian Faith principally achieved through the running of a church in Cheltenham, Glos

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** The Prevention Or Relief Of Poverty, Religious Activities, Amateur Sport
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** CHELTENHAM, UNITED KINGDOM AND WORLDWIDE.
- Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£379,953	£368,237	-	-
2024-03-31	£361,955	£356,449	-	-
2023-03-31	£341,626	£297,969	-	-
2022-03-31	£245,721	£245,618	-	-
2021-03-31	£221,890	£217,053	-	-

Trustees

Name	Role	Appointed
KEITH WILLIAM ALLAN	Chair	2005-03-03
ANDREW JOHN PARR		2005-03-03
Angie Walsh		2021-10-01
Caroline Anne Rees		2023-01-15
Christian John James Walsh		2020-09-05
Daniel Gordon Oliver		2023-01-15
Dr PAUL HENRY TUCKER		2007-07-18
JOHN ANDREW GORDON BROWN		2007-09-26
Thomas Jackson		2024-10-05

CHRISTIAN CITY CHURCH - CHELTENHAM

England & Wales - Charity number 1108838

Accounts

CHRISTIAN CITY CHURCH - CHELTENHAM

(A company limited by guarantee and not having a share capital)

Charity number: 1108838
Company number: 5382264

Accounts – 31st March 2025

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- 3. Independent Examiner's Report to the Trustees
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- 5. Balance Sheet
- 6-12. Notes to the Accounts

THURSDAY



A05 *AECBZPMX* #22
02/10/2025
COMPANIES HOUSE

CHRISTIAN CITY CHURCH - CHELTENHAM

**REPORT OF THE TRUSTEES
for the year ended 31st March 2025**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st March 2025 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (issued October 2019).

Reference and Administration Details

The charity's name is Christian City Church - Cheltenham.

Charity Registration Number: 1108838

Company Number: 5382264

Registered Office: The Pavilion
Hatherley Lane
Cheltenham
GL51 6PN

Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Trustees and officers who served during the year and since the year end were as follows:

K Allan (Chairman)

A Parr

P Tucker

J A G Brown

C Walsh

A Walsh

D Oliver

C Rees

T Jackson (appointed 5th October 2024)

Objects and Activities

The main objects of the charity are:

- a) The advancement of the Christian faith
- b) To relieve persons in conditions of need or hardship or who are aged or sick
- c) To provide facilities for recreation and leisure occupation in the interests of social welfare.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and Performance

The church met regularly throughout the year, both on Sundays and during the week for various activities serving groups within the church and the local community.

The Church made a number of financial gifts to other agencies both in the UK and abroad. Locally, support was given to charities that support the community through the CAP debt counselling Centre and Youth for Christ. Support was also given to United Christian Broadcasting.

REPORT OF THE TRUSTEES
for the year ended 31st March 2025 (Continued)

Financial Review

The total income for the year was £379,953 and total expenditure on charitable activities amounted to £368,237.

Salaries continued to represent a significant expenditure; the Church has continued to employ a number of part time staff including the Senior Minister, a Co-Pastor, Administrators, Cleaners and Facilities Manager. A number of church members were involved, on a voluntary basis, in leading and supporting various activities in the church.

Income from the use of the building and green by the community has risen significantly from £121,974 in 2024 to £166,972 in 2025. Potentially VAT-able activities continue to be below the VAT threshold. The church continues to run its Vision Builders programme of designated giving for the outworking of its vision, funds are currently being saved for a number of refurbishment projects. £6,169 was spent in this year. Funds were also received from other churches in Cheltenham and surrounds towards the running of the CAP Debt Counselling Centre.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves taking account of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 2 and 3 months of expenditure. The Trustees consider that this should be £60,000 in general funds. The reserves are needed to meet the working capital requirement of the Charity and the Trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. Current income reserves stand at £60,588 plus £41,966 in the deposit account. With restricted funds held of £20,532 the present instantaneous level of reserves available to the Charity is therefore £82,022. The Trustees therefore consider the current reserves to be at a suitable level.

Governing Document

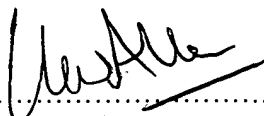
Christian City Church - Cheltenham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3 March 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has 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.

This Report was approved by the Board on: ^{29th Sept}..... 2025


.....
K Allan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian City Church - Cheltenham for the year ended 31st March 2025.

Responsibilities and Basis of Report

As the charity's trustees (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 the charitable company 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.

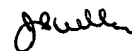
Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants.

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 the charitable company 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 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.



A P Williams FCCA
A J Carter & Co Limited
Chartered Certified Accountants

22b High Street
Witney
Oxon
OX28 6RB

..... 30th September 2025

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
		£	£	£	£
Income from:					
Donations and legacies	3	184,720	2,122	186,842	200,544
Charitable activities	4	11,928	11,726	23,654	37,392
Investments	5	169,457	-	169,457	124,019
Grants		-	-	-	-
Total incoming resources		<u>366,105</u>	<u>13,848</u>	<u>379,953</u>	<u>361,955</u>
Expenditure on:					
Charitable activities	6	<u>334,347</u>	<u>33,890</u>	<u>368,237</u>	<u>356,449</u>
Total expenditure		<u>334,347</u>	<u>33,890</u>	<u>368,237</u>	<u>356,449</u>
Net income/(expenditure) and net movement in funds for the year		31,758	(20,042)	11,716	5,506
Transfer between funds		<u>(4,734)</u>	<u>4,734</u>	<u>-</u>	<u>-</u>
Net movement in funds		27,024	(15,308)	11,716	5,506
Reconciliation of funds					
Total funds brought forward		<u>741,454</u>	<u>35,840</u>	<u>777,294</u>	<u>771,788</u>
Total funds carried forward		<u>£768,478</u>	<u>£20,532</u>	<u>£789,010</u>	<u>£777,294</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

CHRISTIAN CITY CHURCH - CHELTENHAM

5.

**BALANCE SHEET
as at 31st March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	682,482	709,410
Total fixed assets		<u>682,482</u>	<u>709,410</u>
Current assets			
Debtors	13	49,522	46,259
Cash at bank and in hand		<u>156,353</u>	<u>144,456</u>
Total current assets		205,875	190,715
Liabilities			
Creditors falling due within one year	14	<u>21,596</u>	<u>37,173</u>
Net current assets		<u>184,279</u>	<u>153,542</u>
Total assets less current liabilities		866,761	862,952
Creditors: falling due after more than 1 year	15	77,751	85,658
Provisions for liabilities			
Total net assets	16	<u>£789,010</u>	<u>£777,294</u>
The funds of the Charity			
Restricted income funds	17	<u>20,532</u>	<u>35,840</u>
Unrestricted income funds	17	768,478	741,454
Revaluation reserve		-	-
Total unrestricted funds		<u>768,478</u>	<u>741,454</u>
Total charity funds		<u>£789,010</u>	<u>£777,294</u>

For the year ended 31st March 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

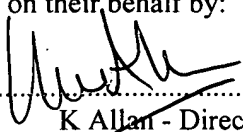
Directors Responsibilities

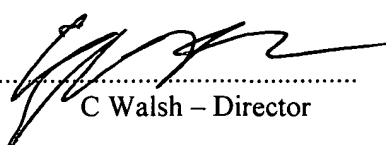
The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476; and

The directors acknowledge their responsibilities for complying with the requirements of the act with respect to the accounting records and the preparation of accounts.

These accounts 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.

These accounts were approved by the board of directors and authorised for issue on: 29th Sept 2025 and are signed on their behalf by:


.....
K Allan - Director


.....
C Walsh - Director

The notes on pages 7 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025

1. Accounting Policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) Basis of Preparation

The Financial Statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) Public Benefit Entity

Christian City Church Cheltenham meets the definition of a public benefit entity under FRS 102.

c) Going Concern

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) Income Recognition Policies

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) 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 bank.

f) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

g) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	20% per annum
Motor vehicles	33% per annum
Buildings	2.5% per annum

i) **Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

j) **Debtors**

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

k) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2025	2024
	£	£
Gifts and donations	186,842	200,544
	<u>£186,842</u>	<u>£200,544</u>

Of the £186,842 received in 2025 (2024: £200,544) £2,122 was restricted funds (2024: £7,363) and £184,720 (2024: £193,181) unrestricted funds.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

4. Income from charitable activities

	2025	2024
		£
Outreach Ministries	13,865	11,877
C3 Conferences	469	235
Youth	58	500
CAP	9,262	24,685
Andy's Journey	-	95
	<u>£23,654</u>	<u>£37,392</u>

Of the £23,654 received in 2025 (2024: £37,392) £11,726 was restricted funds (2024: £26,533) and £11,928 (2024: £10,859) unrestricted funds.

5. Investment Income

	2025	2024
	£	£
Letting Income	166,972	121,974
Interest Received	2,485	2,045
	<u>£169,457</u>	<u>£124,019</u>

6. Analysis of expenditure on charitable activities

	2025	2024
	Total	Total
	£	£
Events and Functions:		
Outreach Ministries	11,862	13,714
C3 Conferences	997	779
Youth	727	1,334
CAP	24,549	20,666
Andy's Journey	21	-
Pastoral Costs:		
Pastoral Support and Salaries	165,749	143,294
Pastoral Travel	839	498
Subscriptions	6,131	5,833
Church Activities	13,328	12,199
Gifts and Ministry Costs	9,647	8,729
Training and Resources	3,561	3,089

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

6. Analysis of expenditure on charitable activities - continued

	2025 Total £	2024 Total £
Establishment Costs:		
Rates and Water	2,514	1,158
Insurance	5,818	5,287
Heat and Light	34,807	26,946
Repairs and Cleaning	29,685	55,579
Mortgage Interest	7,795	8,959
Depreciation - Freehold Property	27,151	27,151
Office Costs:		
Telephone and Internet	1,890	2,170
Bank Charges	153	214
Printing, Stationery and Consumables	7,776	9,964
Miscellaneous	2,148	2,945
Legal and Professional	7,362	2,674
Depreciation - Equipment	1,927	1,497
Governance costs	1,800	1,770
Total	<u>£368,237</u>	<u>£356,449</u>

Of the £368,237 expenditure in 2025 (2024: £356,449), £334,347 was charged to unrestricted funds (2024: £301,105) and £33,890 to restricted funds (2024: £55,344).

7. Net income/(expenditure) for the year

	2025 £	2024 £
<i>This is stated after charging:</i>		
Depreciation	29,078	28,648
Independent examiner's fee	1,800	1,770

8. Analysis of staff costs and trustee remuneration and expenses

	2025 £	2024 £
Salaries and wages	167,146	148,323
Social security costs	7,688	5,361
Pension costs	6,535	5,560
	<u>£181,369</u>	<u>£159,244</u>

No Employees had emoluments in excess of £60,000 (2024: Nil)

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

8. Analysis of staff costs and trustee remuneration and expenses - continued

During the year the following amounts were paid to the directors (or to related parties):

		2025	2024
		£	£
Mr A Parr (Director)	facilities and bookings manager	26,417	25,401
Mrs D Parr (sister-in-law of Director)	administration	6,850	6,587
Mrs S Parr (wife of Director)		19,877	18,497
Mr C Walsh (Director)	for pastoral services	42,293	40,668
Mrs A Walsh (wife of Director)		32,895	22,593

No expenses were paid to any of the directors during the year.

9. Staff numbers

The average monthly number of employees during the year was as follows:

2025	2024
Number	Number
<u>9</u>	<u>9</u>

10. Related party transactions

During the year under review trustees and close relatives made unrestricted donations totalling £39,270 (2024 £49,473) and restricted donations totalling £nil (2024 £nil).

11. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

12. Tangible fixed assets

	Freehold land and buildings £	Motor vehicles £	Equipment £	Total £
Cost:				
As at 1 April 2024	1,086,077	3,500	71,222	1,160,799
Additions	-	-	2,150	2,150
Disposals	-	-	-	-
As at 31 March 2025	<u>1,086,077</u>	<u>3,500</u>	<u>73,372</u>	<u>1,162,949</u>
Depreciation:				
As at 1 April 2024	378,403	3,500	69,486	451,389
Charge for year	27,151	-	1,927	29,078
On disposals	-	-	-	-
As at 31 March 2025	<u>405,554</u>	<u>3,500</u>	<u>71,413</u>	<u>480,467</u>
Net book value:				
As at 31 March 2025	<u>£680,523</u>	£-	<u>£1,959</u>	<u>£682,482</u>
As at 31 March 2024	<u>£707,674</u>	£-	<u>£1,736</u>	<u>£709,410</u>

13. Debtors

	2025 £	2024 £
Gift Aid	2,200	11,636
Trade debtors	47,322	34,623
Other debtors	-	-
	<u>£49,522</u>	<u>£46,259</u>

14. Creditors: amounts falling due within one year

	2025 £	2024 £
Mortgage	15,348	32,313
Accruals	1,800	1,770
Taxation and social security costs	2,692	2,308
Other	1,756	782
	<u>£21,596</u>	<u>£37,173</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2025 (continued)

15. Creditors: amounts falling due after more than one year

	2025	2024
	£	£
Mortgage (falling due in less than 5 years)	77,751	85,658
Mortgage (falling due after 5 years)	-	-
	<u>£77,751</u>	<u>£85,658</u>

16. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	682,482	-	-	682,482
Cash at bank and in hand	135,821	-	20,532	156,353
Other net current assets/(liabilities)	27,926	-	-	27,926
Creditors of more than one year	(77,751)	-	-	(77,751)
Total	<u>£768,478</u>	<u>£-</u>	<u>£20,532</u>	<u>£789,010</u>

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.04.2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2025 £
Vision Builders	-	2,122	(6,169)	4,047	-
CAP	35,725	9,262	(24,549)	-	20,438
Andy's Journey	115	-	(21)	-	94
Hampers	-	2,464	(3,151)	687	-
Total	<u>£35,840</u>	<u>£13,848</u>	<u>£(33,890)</u>	<u>£4,734</u>	<u>£20,532</u>

Analysis of movements in unrestricted funds

	Balance 01.04.2024 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2025 £
General fund	741,454	366,105	(334,347)	(4,734)	768,478
Total	<u>£741,454</u>	<u>£366,105</u>	<u>£(334,347)</u>	<u>£(4,734)</u>	<u>£768,478</u>

CHRISTIAN CITY CHURCH - CHELTENHAM

England & Wales - Charity number 1108838

Accounts

CHRISTIAN CITY CHURCH - CHELTENHAM

Accounts – 31st March 2024

CHRISTIAN CITY CHURCH - CHELTENHAM

(A company limited by guarantee and not having a share capital)

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for the year ended 31st March 2024**

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Reference and Administration Details

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Charity Registration Number: 1108838

Company Number: 5382264

Registered Office: The Pavilion
Hatherley Lane
Cheltenham
GL51 6PN

Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Trustees and officers who served during the year and since the year end were as follows:

K Allan (Chairman)

A Parr

P Tucker

J A G Brown

C Walsh

A Walsh

D Oliver

C Rees

T Jackson (appointed 5th October 2024)

Objects and Activities

The main objects of the charity are:

- a) The advancement of the Christian faith
- b) To relieve persons in conditions of need or hardship or who are aged or sick
- c) To provide facilities for recreation and leisure occupation in the interests of social welfare.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and Performance

The church met regularly throughout the year, both on Sundays and during the week for various activities serving groups within the church and the local community.

The Church made a number of financial gifts to other agencies both in the UK and abroad. Locally, support was given to charities that support the community through the CAP debt counselling Centre and Youth for Christ. Support was also given to United Christian Broadcasting.

REPORT OF THE TRUSTEES
for the year ended 31st March 2024 (Continued)

Financial Review

The total income for the year was £361,955 and total expenditure on charitable activities amounted to £356,449.

Salaries continued to represent a significant expenditure; the Church has continued to employ a number of part time staff including the Senior Minister, a Co-Pastor, Administrators, Cleaners and Facilities Manager. A number of church members were involved, on a voluntary basis, in leading and supporting various activities in the church.

Income from the use of the building and green by the community has risen significantly from £104,598 in 2023 to £121,974 in 2024. Potentially VAT-able activities continue to be below the VAT threshold. The church continues to run its Vision Builders programme of designated giving for the outworking of its vision, funds are currently being saved for a number of refurbishment projects. £31,835 was spent in this year. Funds were also received from other churches in Cheltenham and surrounds towards the running of the CAP Debt Counselling Centre.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves taking account of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 2 and 3 months of expenditure. The Trustees consider that this should be £30,000 in general funds. The reserves are needed to meet the working capital requirement of the Charity and the Trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. Current income reserves stand at £30,258 plus £41,560 in the deposit account. With restricted funds held of £35,840, the present instantaneous level of reserves available to the Charity is therefore £35,978. The Trustees therefore consider the current reserves to be at a suitable level.

Governing Document

Christian City Church - Cheltenham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3 March 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has 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.

This Report was approved by the Board on: 17th December 2024

K Allan

.....
Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian City Church - Cheltenham for the year ended 31st March 2024.

Responsibilities and Basis of Report

As the charity's trustees (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 the charitable company 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants.

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 the charitable company 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

19th December 2024

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2024

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
Income from:					
Donations and legacies	3	193,181	7,363	200,544	181,896
Charitable activities	4	10,859	26,533	37,392	54,623
Investments	5	124,019	-	124,019	105,107
Grants		-	-	-	-
Total incoming resources		328,059	33,896	361,955	341,626
Expenditure on:					
Charitable activities	6	301,105	55,344	356,449	297,969
Total expenditure		301,105	55,344	356,449	297,969
Net income/(expenditure) and net movement in funds for the year		26,954	(21,448)	5,506	43,657
Transfer between funds		(23,728)	23,728	-	-
Net movement in funds		3,226	2,280	5,506	43,657
Reconciliation of funds					
Total funds brought forward		738,228	33,560	771,788	728,131
Total funds carried forward		£741,454	£35,840	£777,294	£771,788

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

CHRISTIAN CITY CHURCH - CHELTENHAM

5.

**BALANCE SHEET
as at 31st March 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	709,410	738,058
Total fixed assets		<u>709,410</u>	<u>738,058</u>
Current assets			
Debtors	13	46,259	28,400
Cash at bank and in hand		<u>144,456</u>	<u>159,977</u>
Total current assets		190,715	188,377
Liabilities			
Creditors falling due within one year	14	<u>37,173</u>	<u>32,010</u>
Net current assets		<u>153,542</u>	<u>156,367</u>
Total assets less current liabilities		862,952	894,425
Creditors: falling due after more than 1 year	15	85,658	122,637
Provisions for liabilities			
Total net assets	16	<u>£777,294</u>	<u>£771,788</u>
The funds of the Charity			
Restricted income funds	17	<u>35,840</u>	<u>33,560</u>
Unrestricted income funds	17	741,454	738,228
Revaluation reserve		-	-
Total unrestricted funds		<u>741,454</u>	<u>738,228</u>
Total charity funds		<u>£777,294</u>	<u>£771,788</u>

For the year ended 31st March 2024 the company 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 company 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 the accounting records and the preparation of accounts.

These accounts 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.

These accounts were approved by the board of directors and authorised for issue on: 17th December 2024 and are signed on their behalf by:

K Allen
.....
Director

C Walsh
.....
Director

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The Financial Statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) **Public Benefit Entity**

Christian City Church Cheltenham meets the definition of a public benefit entity under FRS 102.

c) **Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) **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 bank.

f) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

g) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	20% per annum
Motor vehicles	33% per annum
Buildings	2.5% per annum

i) **Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

j) **Debtors**

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

k) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2024	2023
	£	£
Gifts and donations	200,544	181,896
	<u>£200,544</u>	<u>£181,896</u>

Of the £200,544 received in 2024 (2023: £181,896) £7,363 was restricted funds (2023: £6,877) and £193,181 (2023: £175,019) unrestricted funds.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

4. **Income from charitable activities**

	2024	2023
		£
Outreach Ministries	11,877	4,318
C3 Conferences	235	332
Youth	500	484
CAP	24,685	49,489
Andy's Journey	95	-
	<u>£37,392</u>	<u>£54,623</u>

Of the £37,392 received in 2024 (2023: £54,623) £26,533 was restricted funds (2023: £51,430) and £10,859 (2023: £3,193) unrestricted funds.

5. **Investment Income**

	2024	2023
	£	£
Letting Income	121,974	104,598
Interest Received	2,045	509
	<u>£124,019</u>	<u>£105,107</u>

6. **Analysis of expenditure on charitable activities**

	2024	2023
	Total	Total
	£	£
Events and Functions:		
Outreach Ministries	13,714	6,593
C3 Conferences	779	693
Youth	1,334	1,123
CAP	20,666	8,745
Andy's Journey	-	-
Pastoral Costs:		
Pastoral Support and Salaries	143,294	134,479
Pastoral Travel	498	529
Subscriptions	5,833	4,268
Church Activities	12,199	11,051
Gifts and Ministry Costs	8,729	21,080
Training and Resources	3,089	5,534

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

6. **Analysis of expenditure on charitable activities (continued)**

	2024	2023
	Total	Total
	£	£
Establishment Costs:		
Rates and Water	1,158	1,555
Insurance	5,287	5,168
Heat and Light	26,946	12,646
Repairs and Cleaning	55,579	30,371
Mortgage Interest	8,959	7,064
Depreciation - Freehold Property	27,151	27,151
Office Costs:		
Telephone and Internet	2,170	2,109
Bank Charges	214	228
Printing, Stationery and Consumables	9,964	10,572
Miscellaneous	2,945	1,380
Legal and Professional	2,674	2,165
Depreciation - Equipment	1,497	1,755
Governance costs	1,770	1,710
Total	<u>£356,449</u>	<u>£297,969</u>

Of the £356,449 expenditure in 2024 (2023: £297,969), £301,105 was charged to unrestricted funds (2023: £2268,185) and £55,344 to restricted funds (2023: £29,784).

7. **Net income/(expenditure) for the year**

	2024	2023
	£	£
<i>This is stated after charging:</i>		
Depreciation	28,648	28,906
Independent examiner's fee	<u>1,770</u>	<u>1,710</u>

8. **Analysis of staff costs and trustee remuneration and expenses**

	2024	2023
	£	£
Salaries and wages	148,323	124,306
Social security costs	5,361	3,565
Pension costs	5,560	6,608
	<u>£159,244</u>	<u>£134,479</u>

No employees had emoluments in excess of £60,000 (2023: Nil).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

8. Analysis of staff costs and trustee remuneration and expenses (continued)

During the year the following amounts were paid to the directors (or to related parties):

		2024	2023
		£	£
Mr A Parr (Director)	facilities and bookings manager	25,401	23,520
Mrs D Parr (sister-in-law of Director)	administration	6,587	6,099
Mrs S Parr (wife of Director)		18,497	16,761
Mr C Walsh (Director)	for pastoral services	40,668	32,774
Mrs A Walsh (wife of Director)		22,593	20,919

No expenses were paid to any of the directors during the year.

9. Staff numbers

The average monthly number of employees during the year was as follows:

2024	2023
Number	Number
<u>9</u>	<u>8</u>

10. Related party transactions

During the year under review trustees and close relatives made unrestricted donations totalling £49,473 (2023 £33,579) and restricted donations totalling £nil (2023 £535).

11. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

12. Tangible fixed assets

	Freehold land and buildings £	Motor vehicles £	Equipment £	Total £
Cost:				
As at 1 April 2023	1,086,077	3,500	71,222	1,160,799
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2024	<u>1,086,077</u>	<u>3,500</u>	<u>71,222</u>	<u>1,160,799</u>
Depreciation:				
As at 1 April 2023	351,252	3,500	67,989	422,741
Charge for year	27,151	-	1,497	28,648
On disposals	-	-	-	-
As at 31 March 2024	<u>378,403</u>	<u>3,500</u>	<u>69,486</u>	<u>451,389</u>
Net book value:				
As at 31 March 2024	<u>£707,674</u>	<u>£-</u>	<u>£1,736</u>	<u>£709,410</u>
As at 31 March 2023	<u>£734,825</u>	<u>£-</u>	<u>£3,233</u>	<u>£738,058</u>

13. Debtors

	2024 £	2023 £
Gift Aid	11,636	9,031
Trade debtors	34,623	19,369
Other debtors	-	-
	<u>£46,259</u>	<u>£28,400</u>

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Mortgage	32,313	27,647
Accruals	1,770	1,710
Taxation and social security costs	2,308	1,994
Other	782	659
	<u>£37,173</u>	<u>£32,010</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2024 (continued)

15. Creditors: amounts falling due after more than one year

	2024	2023
	£	£
Mortgage (falling due in less than 5 years)	85,658	110,590
Mortgage (falling due after 5 years)	-	12,047
	<u>£85,658</u>	<u>£122,637</u>

16. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	709,410	-	-	709,410
Cash at bank and in hand	108,616	-	35,840	144,456
Other net current assets/(liabilities)	9,086	-	-	9,086
Creditors of more than one year	(85,658)	-	-	(85,658)
Total	<u>£741,454</u>	<u>£-</u>	<u>£35,840</u>	<u>£777,294</u>

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.04.2023 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2024 £
Vision Builders	1,197	7,363	(31,835)	23,275	-
CAP	31,706	24,685	(20,666)	-	35,725
Andy's Journey	20	95	-	-	115
Hampers	637	1,753	(2,843)	453	-
Total	<u>£33,560</u>	<u>£33,896</u>	<u>£(55,344)</u>	<u>£23,728</u>	<u>£35,840</u>

Analysis of movements in unrestricted funds

	Balance 01.04.2023 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2024 £
General fund	738,228	328,059	(301,105)	(23,728)	741,454
Total	<u>£738,228</u>	<u>£328,059</u>	<u>£(301,105)</u>	<u>£(23,728)</u>	<u>£741,454</u>

CHRISTIAN CITY CHURCH - CHELTENHAM

England & Wales - Charity number 1108838

Accounts

CHRISTIAN CITY CHURCH - CHELTENHAM

Accounts – 31st March 2023

CHRISTIAN CITY CHURCH - CHELTENHAM

(A company limited by guarantee and not having a share capital)

Charity number: 1108838
Company number: 5382264

Accounts – 31st March 2023

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- 3. Independent Examiner's Report to the Trustees
- 4. Statement of Financial Activities
- 5. Balance Sheet
- 6-12. Notes to the Accounts

CHRISTIAN CITY CHURCH - CHELTENHAM

**REPORT OF THE TRUSTEES
for the year ended 31st March 2023**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (issued October 2019).

Reference and Administration Details

The charity's name is Christian City Church - Cheltenham.

Charity Registration Number: 1108838

Company Number: 5382264

Registered Office: The Pavilion
Hatherley Lane
Cheltenham
GL51 6PN

Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Trustees and officers who served during the year and since the year end were as follows:

K Allan (Chairman)

A Parr

J Simcox (resigned 4 May 2022)

P Tucker

J A G Brown

C Walsh

A Walsh

D Oliver (appointed 15 January 2023)

C Rees (appointed 15 January 2023)

Objects and Activities

The main objects of the charity are:

- a) The advancement of the Christian faith
- b) To relieve persons in conditions of need or hardship or who are aged or sick
- c) To provide facilities for recreation and leisure occupation in the interests of social welfare.

In planning the activities of the charitable company, the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and Performance

The church met regularly throughout the year, both on Sundays and during the week for various activities serving groups within the church and the local community.

The Church made a number of financial gifts to other agencies both in the UK and abroad. Locally, support was given to charities that support the community through the CAP debt counselling Centre, children's cancer charity and Youth for Christ. Support was also given to agencies working nationally to Scripture Union, Wycliffe Bible Translators and United Christian Broadcasting. Overseas aid was sent to Ukraine, Turkey and Syria.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2023 (Continued)**

Financial Review

The total income for the year was £341,626 and total expenditure on charitable activities amounted to £297,969.

Salaries continued to represent a significant expenditure; the Church has continued to employ a number of part time staff including the Senior Minister, a Co-Pastor, Administrators, Cleaners and Facilities Manager. A number of church members were involved, on a voluntary basis, in leading and supporting various activities in the church.

Income from the use of the building and green by the community has risen significantly from £62,537 in 2022 to £104,598 in 2023. Potentially VAT-able activities continue to be below the VAT threshold. The church continues to run its Vision Builders programme of designated giving for the outworking of its vision, funds are currently being saved for a number of refurbishment projects. £7,165 was spent in this year. Funds were also received from other churches in Cheltenham and surrounds towards the running of the CAP Debt Counselling Centre. A grant of £30,000 towards CAP was received from the Barnwood Trust. In addition, the Sylvanus Lysons Charity granted the Trust £5,000 for use by CAP in November 2022.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves taking account of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 2 and 3 months of expenditure. The Trustees consider that this should be £30,000 in general funds. The reserves are needed to meet the working capital requirement of the Charity and the Trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. Current income reserves stand at £70,946 plus £61,051 in the deposit account. With restricted funds held of £33,560, the present instantaneous level of reserves available to the Charity is therefore £98,437. The Trustees therefore consider the current reserves to be at a suitable level.

Governing Document

Christian City Church - Cheltenham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3 March 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has 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.

This Report was approved by the Board on: 15th October 2023

K Allan

.....

Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian City Church - Cheltenham for the year ended 31st March 2023.

Responsibilities and Basis of Report

As the charity's trustees (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 the charitable company 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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants.

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 the charitable company 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

3rd November 2023

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2023

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
Income from:					
Donations and legacies	3	175,019	6,877	181,896	155,636
Charitable activities	4	3,193	51,430	54,623	27,409
Investments	5	105,107	-	105,107	62,676
Grants		-	-	-	-
Total incoming resources		<u>283,319</u>	<u>58,307</u>	<u>341,626</u>	<u>245,721</u>
Expenditure on:					
Charitable activities	6	<u>268,185</u>	<u>29,784</u>	<u>297,969</u>	<u>245,618</u>
Total expenditure		<u>268,185</u>	<u>29,784</u>	<u>297,969</u>	<u>245,618</u>
Net income/(expenditure) and net movement in funds for the year		15,134	28,523	43,657	103
Transfer between funds		16,731	(16,731)	-	-
Net movement in funds		31,865	11,792	43,657	103
Reconciliation of funds					
Total funds brought forward		<u>706,363</u>	<u>21,768</u>	<u>728,131</u>	<u>728,028</u>
Total funds carried forward		<u>£738,228</u>	<u>£33,560</u>	<u>£771,788</u>	<u>£728,131</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

CHRISTIAN CITY CHURCH - CHELTENHAM

5.

**BALANCE SHEET
as at 31st March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	738,058	766,964
Total fixed assets		<u>738,058</u>	<u>766,964</u>
Current assets			
Debtors	13	28,400	13,315
Cash at bank and in hand		<u>159,977</u>	<u>129,983</u>
Total current assets		188,377	143,298
Liabilities			
Creditors falling due within one year	14	<u>32,010</u>	<u>29,993</u>
Net current assets		<u>156,367</u>	<u>113,305</u>
Total assets less current liabilities		894,425	880,269
Creditors: falling due after more than 1 year	15	122,637	152,138
Provisions for liabilities			
Total net assets	16	<u>£771,788</u>	<u>£728,131</u>
The funds of the Charity			
Restricted income funds	17	<u>33,560</u>	<u>21,768</u>
Unrestricted income funds	17	738,228	706,363
Revaluation reserve		-	-
Total unrestricted funds		<u>738,228</u>	<u>706,363</u>
Total charity funds		<u>£771,788</u>	<u>£728,131</u>

For the year ended 31st March 2023 the company 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 company 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 the accounting records and the preparation of accounts.

These accounts 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.

These accounts were approved by the board of directors and authorised for issue on: 15th October 2023 and are signed on their behalf by:

K Allan
.....
Director

C Walsh
.....
Director

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The Financial Statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) **Public Benefit Entity**

Christian City Church Cheltenham meets the definition of a public benefit entity under FRS 102.

c) **Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) **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 bank.

f) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

g) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	20% per annum
Motor vehicles	33% per annum
Buildings	2.5% per annum

i) **Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

j) **Debtors**

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

k) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2023	2022
	£	£
Gifts and donations	181,896	155,636
	£181,896	£155,636

Of the £181,896 received in 2023 (2022: £155,636) £6,877 was restricted funds (2022: £1,670) and (2022: £1,670) and £175,019 (2022: £153,966) unrestricted funds.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

4. Income from charitable activities

	2023	2022
		£
Outreach Ministries	4,318	12,478
C3 Conferences	332	636
Youth	484	204
CAP	49,489	14,071
Andy's Journey	-	20
	<u>£54,623</u>	<u>£27,409</u>

Of the £54,623 received in 2023 (2022: £27,409) £51,430 was restricted funds (2022: £16,754) and £3,193 (2022: £10,655) unrestricted funds.

5. Investment Income

	2023	2022
	£	£
Letting Income	104,598	62,537
Interest Received	509	139
	<u>£105,107</u>	<u>£62,676</u>

6. Analysis of expenditure on charitable activities

	2023	2022
	Total	Total
	£	£
Events and Functions:		
Outreach Ministries	6,593	4,509
C3 Conferences	693	928
Youth	1,123	1,189
CAP	8,745	7,264
Andy's Journey	-	-
Pastoral Costs:		
Pastoral Support and Salaries	134,479	122,208
Pastoral Travel	529	41
Subscriptions	4,268	2,585
Church Activities	11,051	5,202
Gifts and Ministry Costs	21,080	8,801
Training and Resources	5,534	1,527

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

6. **Analysis of expenditure on charitable activities (continued)**

	2023	2022
	Total	Total
	£	£
Establishment Costs:		
Rates and Water	1,555	1,004
Insurance	5,168	4,967
Heat and Light	12,646	10,721
Repairs and Cleaning	30,371	20,266
Mortgage Interest	7,064	7,180
Depreciation - Freehold Property	27,151	27,151
Office Costs:		
Telephone and Internet	2,109	1,921
Bank Charges	228	29
Printing, Stationery and Consumables	10,572	8,336
Miscellaneous	1,380	4,427
Legal and Professional	2,165	1,306
Depreciation - Equipment	1,755	2,406
Governance costs	1,710	1,650
Total	<u>£297,969</u>	<u>£245,618</u>

Of the £297,969 expenditure in 2023 (2022: £245,618), £268,185 was charged to unrestricted funds (2022: £232,668) and £29,784 to restricted funds (2022: £12,950).

7. **Net income/(expenditure) for the year**

	2023	2022
	£	£
<i>This is stated after charging:</i>		
Depreciation	28,906	29,557
Independent examiner's fee	1,710	1,650
	<u>1,710</u>	<u>1,650</u>

8. **Analysis of staff costs and trustee remuneration and expenses**

	2023	2022
	£	£
Salaries and wages	124,306	114,063
Social security costs	3,565	3,234
Pension costs	6,608	4,911
	<u>£134,479</u>	<u>£122,208</u>

No employees had emoluments in excess of £60,000 (2022: Nil).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

8. Analysis of staff costs and trustee remuneration and expenses (continued)

During the year the following amounts were paid to the directors (or to related parties):

Mrs A Bates (Director)	for pastoral services	-	18,590
Mr A Parr (Director)	facilities and bookings manager	23,520	22,838
Mrs D Parr (sister-in-law of Director)	administration	6,099	5,922
Mrs S Parr (wife of Director)		16,761	15,995
Mr C Walsh (Director)	for pastoral services	32,774	22,873
Mrs A Walsh (Director)		20,919	6,907

No expenses were paid to any of the directors during the year. In 2023 the director, C Walsh, was reimbursed conference expenses of £2,157 and travel and subsistence expenses of £529.

9. Staff numbers

The average monthly number of employees during the year was as follows:

2023	2022
Number	Number
<u>8</u>	<u>8</u>

10. Related party transactions

During the year under review trustees and close relatives made unrestricted donations totalling £35,579 (2022 £33,522) and restricted donations totalling £535 (2022 £nil).

11. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

12. Tangible fixed assets

	Freehold land and buildings £	Motor vehicles £	Equipment £	Total £
Cost:				
As at 1 April 2022	1,086,077	3,500	71,222	1,160,799
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31 March 2023	<u>1,086,077</u>	<u>3,500</u>	<u>71,222</u>	<u>1,160,799</u>
Depreciation:				
As at 1 April 2022	324,101	3,500	66,234	393,835
Charge for year	27,151	-	1,755	28,906
On disposals	-	-	-	-
As at 31 March 2023	<u>351,252</u>	<u>3,500</u>	<u>67,989</u>	<u>422,741</u>
Net book value:				
As at 31 March 2023	<u>£734,825</u>	£-	<u>£3,233</u>	<u>£738,058</u>
As at 31 March 2022	<u>£761,976</u>	£-	<u>£4,988</u>	<u>£766,964</u>

13. Debtors

	2023 £	2022 £
Gift Aid	9,031	2,167
Trade debtors	19,369	11,148
Other debtors	-	-
	<u>£28,400</u>	<u>£13,315</u>

14. Creditors: amounts falling due within one year

	2023 £	2022 £
Mortgage	27,647	25,794
Accruals	1,710	1,650
Taxation and social security costs	1,994	1,648
Other	659	901
	<u>£32,010</u>	<u>£29,993</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2023 (continued)

15. Creditors: amounts falling due after more than one year

	2023	2022
	£	£
Mortgage (falling due in less than 5 years)	110,590	103,177
Mortgage (falling due after 5 years)	12,047	48,961
	<u>£122,637</u>	<u>£152,138</u>

16. Analysis of net assets between funds

	General Fund	Designated Funds	Restricted Funds	Total
	£	£	£	£
Tangible fixed assets	738,058	-	-	738,058
Cash at bank and in hand	126,417	-	33,560	159,977
Other net current assets/(liabilities)	(3,610)	-	-	(3,610)
Creditors of more than one year	(122,637)	-	-	(122,637)
Total	<u>£738,228</u>	<u>£-</u>	<u>£33,560</u>	<u>£771,788</u>

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.04.2022	Incoming resources	Resources expended	Transfers	Funds 31.03.2023
	£	£	£	£	£
Vision Builders	1,485	6,877	(7,165)	-	1,197
CAP	18,855	49,489	(19,907)	(16,731)	31,706
Andy's Journey	20	-	-	-	20
Hampers	1,408	1,941	(2,712)	-	637
Total	<u>£21,768</u>	<u>£58,307</u>	<u>£(29,784)</u>	<u>£(16,731)</u>	<u>£33,560</u>

Analysis of movements in unrestricted funds

	Balance 01.04.2022	Incoming resources	Resources expended	Transfers	Funds 31.03.2023
	£	£	£	£	£
General fund	706,363	283,319	(268,185)	16,731	738,228
Total	<u>£706,363</u>	<u>£283,319</u>	<u>£(268,185)</u>	<u>£16,731</u>	<u>£738,228</u>

CHRISTIAN CITY CHURCH - CHELTENHAM

England & Wales - Charity number 1108838

Accounts

CHRISTIAN CITY CHURCH - CHELTENHAM

Accounts – 31st March 2022

CHRISTIAN CITY CHURCH - CHELTENHAM

(A company limited by guarantee and not having a share capital)

Charity number: 1108838
Company number: 5382264

Accounts – 31st March 2022

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- 3. Independent Examiner's Report to the Trustees
- 4. Statement of Financial Activities
- 5. Balance Sheet
- 7-12. Notes to the Accounts

CHRISTIAN CITY CHURCH - CHELTENHAM

**REPORT OF THE TRUSTEES
for the year ended 31st March 2022**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (issued October 2019).

Reference and Administration Details

The charity's name is Christian City Church - Cheltenham.

Charity Registration Number: 1108838

Company Number: 5382264

Registered Office: The Pavilion
Hatherley Lane
Cheltenham
GL51 6PN

Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Trustees and officers who served during the year and since the year end were as follows:

K Allan (Chairman)

A Parr

A Bates (resigned 31 October 2021)

J Simcox (resigned 4 May 2022)

P Tucker

J A G Brown

C Walsh

A Walsh (appointed 1 October 2021)

Objects and Activities

The main objects of the charity are:

- a) The advancement of the Christian faith
- b) To relieve persons in conditions of need or hardship or who are aged or sick
- c) To provide facilities for recreation and leisure occupation in the interests of social welfare.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and Performance

The church met regularly throughout the year, both on Sundays and during the week for various activities serving groups within the church and the local community.

The Church made a number of financial gifts to other agencies both in the UK and abroad. Locally, support was given to charities that support the community through the CAP debt counselling Centre, children's cancer charity and Youth for Christ. Support was also given to agencies working nationally to Scripture Union, Wycliffe Bible Translators and United Christian Broadcasting. Overseas aid was sent to a church in Sri Lanka.

REPORT OF THE TRUSTEES
for the year ended 31st March 2022 (Continued)

Financial Review

The total income for the year was £245,721 and total expenditure on charitable activities amounted to £245,618.

Salaries continued to represent a significant expenditure; the Church has continued to employ a number of part time staff including two Senior Ministers (from October 2021), Administrators, Cleaners and Facilities Manager. A number of church members were involved, on a voluntary basis, in leading and supporting various activities in the church.

Income from the use of the building and green by the community has continued to rise following the pandemic but has not yet reached the same levels as in previous years. Potentially VAT-able activities continue to be below the VAT threshold. The church continues to run its Vision Builders programme of designated giving for the outworking of its vision, funds are currently being saved for a number of refurbishment projects. No significant building projects have taken place during this financial year. Funds were also received from other churches in Cheltenham and surrounds towards the running of the CAP Debt Counselling Centre. In addition, the Sylvanus Lysons Charity granted the Trust £1,250.00 in May 2021 and a further £5,000.00 in October 2021.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves taking account of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 2 and 3 months of expenditure. The Trustees consider that this should be £30,000 in general funds. The reserves are needed to meet the working capital requirement of the Charity and the Trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. Current income reserves stand at £40,566 plus £60,922 in the deposit account. The present instantaneous level of reserves available to the Charity is therefore £101,488. The Trustees therefore consider the current reserves to be at a suitable level.

Governing Document

Christian City Church - Cheltenham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3 March 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has 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.

This Report was approved by the Board on 1st December 2022

K Allan

.....
K Allan - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian City Church - Cheltenham for the year ended 31st March 2022.

Responsibilities and Basis of Report

As the charity's trustees (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 the charitable company 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 the charitable company 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

2nd December 2022

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2022

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
Income from:					
Donations and legacies	3	153,966	1,670	155,636	166,726
Charitable activities	4	10,655	16,754	27,409	38,207
Investments	5	62,676	-	62,676	16,957
Grants		-	-	-	-
Total incoming resources		<u>227,297</u>	<u>18,424</u>	<u>245,721</u>	<u>221,890</u>
Expenditure on:					
Charitable activities	6	<u>232,668</u>	<u>12,950</u>	<u>245,618</u>	<u>217,053</u>
Total expenditure		<u>232,668</u>	<u>12,950</u>	<u>245,618</u>	<u>217,053</u>
Net income/(expenditure) and net movement in funds for the year		(5,371)	5,474	103	4,837
Transfer between funds		-	-	-	-
Net movement in funds		<u>(5,371)</u>	<u>5,474</u>	<u>103</u>	<u>4,837</u>
Reconciliation of funds					
Total funds brought forward		<u>711,734</u>	<u>16,294</u>	<u>728,028</u>	<u>723,191</u>
Total funds carried forward		<u>£706,363</u>	<u>£21,768</u>	<u>£728,131</u>	<u>£728,028</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

CHRISTIAN CITY CHURCH - CHELTENHAM

5.

**BALANCE SHEET
as at 31st March 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	766,964	795,343
Total fixed assets		<u>766,964</u>	<u>795,343</u>
Current assets			
Debtors	13	13,315	8,635
Cash at bank and in hand		<u>129,983</u>	<u>131,950</u>
Total current assets		143,298	140,585
Liabilities			
Creditors falling due within one year	14	<u>29,993</u>	<u>29,201</u>
Net current assets		<u>113,305</u>	<u>111,384</u>
Total assets less current liabilities		880,269	906,727
Creditors: falling due after more than 1 year	15	152,138	178,699
Provisions for liabilities			
Total net assets	16	<u>£728,131</u>	<u>£728,028</u>
The funds of the Charity			
Restricted income funds	17	<u>21,768</u>	<u>16,294</u>
Unrestricted income funds	17	706,363	711,734
Revaluation reserve		-	-
Total unrestricted funds		<u>706,363</u>	<u>711,734</u>
Total charity funds		<u>£728,131</u>	<u>£728,028</u>

For the year ended 31st March 2022 the company 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 company 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 the accounting records and the preparation of accounts.

These accounts 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.

These accounts were approved by the board of directors and authorised for issue on: 1st December 2022 and are signed on their behalf by:

K Allan
.....
K Allan – Director

C Walsh
.....
C Walsh – Director

The notes on pages 7 to 13 form part of these financial statements

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

The Financial Statements have been prepared in accordance with the Charities: Statement of Recommended Practice (applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) **Public Benefit Entity**

Christian City Church Cheltenham meets the definition of a public benefit entity under FRS 102.

c) **Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) **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 bank.

f) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

g) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	20% per annum
Motor vehicles	33% per annum
Buildings	2.5% per annum

i) **Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

j) **Debtors**

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

k) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2022	2021
	£	£
Gifts and donations	155,636	166,726
	<u>£155,636</u>	<u>£166,726</u>

Of the £155,636 received in 2022 (2021: £166,726) £1,670 was restricted funds (2021: £3,175) and £153,966 (2021: £163,551) unrestricted funds.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

4. Income from charitable activities

	2022	2021
	£	£
Outreach Ministries	12,478	19,346
C3 Conferences	636	-
Youth	204	329
CAP	14,071	18,532
Andy's Journey	20	-
	<u>£27,409</u>	<u>£38,207</u>

Of the £27,409 received in 2022 (2021: £38,207) £16,754 was restricted funds (2021: £20,697) and £10,655 (2021: £17,510) unrestricted funds.

5. Investment Income

	2022	2021
	£	£
Letting Income	62,537	16,570
Interest Received	139	387
	<u>£62,676</u>	<u>£16,957</u>

6. Analysis of expenditure on charitable activities

	2022	2021
	Total	Total
	£	£
Events and Functions:		
Outreach Ministries	4,509	4,250
C3 Conferences	928	-
Youth	1,189	324
CAP	7,264	7,660
Andy's Journey	-	-
Pastoral Costs:		
Pastoral Support and Salaries	122,208	105,245
Pastoral Travel	41	19
Subscriptions	2,585	4,370
Church Activities	5,202	2,985
Gifts and Ministry Costs	8,801	9,600
Training and Resources	1,527	-
Depreciation - Motor Vehicle	-	-

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

6. **Analysis of expenditure on charitable activities (continued)**

	2022	2021
	Total	Total
	£	£
Establishment Costs:		
Rates and Water	1,004	1,962
Insurance	4,967	4,625
Heat and Light	10,721	7,210
Repairs and Cleaning	20,266	14,783
Mortgage Interest	7,180	7,947
Depreciation - Freehold Property	27,151	27,151
Van Running Costs	-	-
Office Costs:		
Telephone and Internet	1,921	2,143
Bank Charges	29	83
Printing, Stationery and Consumables	8,336	5,465
Miscellaneous	4,427	3,206
Legal and Professional	1,306	3,169
Depreciation - Equipment	2,406	3,236
Governance costs	1,650	1,620
Total	<u>£245,618</u>	<u>£217,053</u>

Of the £245,618 expenditure in 2022 (2021: £217,053), £232,668 was charged to unrestricted funds (2021: £207,258) and £12,950 to restricted funds (2021: £9,795).

7. **Net income/(expenditure) for the year**

	2022	2021
	£	£
<i>This is stated after charging:</i>		
Depreciation	29,557	30,387
Independent examiner's fee	1,650	1,620
	<u>1,650</u>	<u>1,620</u>

8. **Analysis of staff costs and trustee remuneration and expenses**

	2022	2021
	£	£
Salaries and wages	114,063	99,223
Social security costs	3,234	2,251
Pension costs	4,911	3,771
	<u>£122,208</u>	<u>£105,245</u>

No employees had emoluments in excess of £60,000 (2020: Nil).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

8. Analysis of staff costs and trustee remuneration and expenses (continued)

During the year the following amounts were paid to the directors (or to related parties):

Mrs A Bates (Director)	for pastoral services	18,590	30,165
Mr A Parr (Director)	facilities and bookings manager	22,838	21,199
Mrs D Parr (sister-in-law of Director)	administration	5,922	5,479
Mrs S Parr (wife of Director)		15,995	14,728
Mr C Walsh (Director)	for pastoral services	22,873	8,974
Mrs A Walsh (Director)		6,907	-

No expenses were paid to any of the directors during the year. In 2021 the director, Mr J A G Brown, received a small contribution towards his mileage and telephone costs as voluntary CAP Centre Manager totalling £41 and Mrs D Parr received £19 towards mileage costs.

9. Staff numbers

The average monthly number of employees during the year was as follows:

2022	2021
Number	Number
<u>8</u>	<u>7</u>

10. Related party transactions

During the year under review trustees and close relatives made unrestricted donations totalling £33,522 (2021: £35,001) and restricted donations totalling £nil (2021: £11,757).

11. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

12. Tangible fixed assets

	Freehold land and buildings £	Motor vehicles £	Equipment £	Total £
Cost:				
As at 1 April 2021	1,086,077	3,500	70,044	1,159,621
Additions	-	-	1,178	1,178
Disposals	-	-	-	-
As at 31 March 2022	<u>1,086,077</u>	<u>3,500</u>	<u>71,222</u>	<u>1,160,799</u>
Depreciation:				
As at 1 April 2021	296,950	3,500	63,828	364,278
Charge for year	27,151	-	2,406	29,557
On disposals	-	-	-	-
As at 31 March 2022	<u>324,101</u>	<u>3,500</u>	<u>66,234</u>	<u>393,835</u>
Net book value:				
As at 31 March 2022	<u>£761,976</u>	£-	<u>£4,988</u>	<u>£766,964</u>
As at 31 March 2021	<u>£789,127</u>	£-	<u>£6,216</u>	<u>£795,343</u>

13. Debtors

	2022 £	2021 £
Gift Aid	2,167	2,198
Trade debtors	11,148	6,437
Other debtors	-	-
	<u>£13,315</u>	<u>£8,635</u>

14. Creditors: amounts falling due within one year

	2022 £	2021 £
Mortgage	25,794	25,027
Accruals	1,650	1,620
Taxation and social security costs	1,648	1,769
Other	901	785
	<u>£29,993</u>	<u>£29,201</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2022 (continued)

15. Creditors: amounts falling due after more than one year

	2022	2021
	£	£
Mortgage (falling due in less than 5 years)	103,177	100,109
Mortgage (falling due after 5 years)	48,961	78,590
	<u>£152,138</u>	<u>£178,699</u>

16. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	766,964	-	-	766,964
Cash at bank and in hand	108,215	-	21,768	129,983
Other net current assets/(liabilities)	(16,678)	-	-	(16,678)
Creditors of more than one year	(152,138)	-	-	(152,138)
Total	<u>£706,363</u>	<u>£-</u>	<u>£21,768</u>	<u>£728,131</u>

17. Analysis of charitable funds

Analysis of movements in restricted funds

	Balance 01.04.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2022 £
Vision Builders	3,175	1,670	(3,360)	-	1,485
CAP	12,048	14,071	(7,264)	-	18,855
Andy's Journey	-	20	-	-	20
Hampers	1,071	2,663	(2,326)	-	1,408
Total	<u>£16,294</u>	<u>£18,424</u>	<u>£(12,950)</u>	<u>£-</u>	<u>£21,768</u>

Analysis of movements in unrestricted funds

	Balance 01.04.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2022 £
General fund	711,734	227,297	(232,668)	-	706,363
Total	<u>£711,734</u>	<u>£227,297</u>	<u>£(232,668)</u>	<u>£-</u>	<u>£706,363</u>

CHRISTIAN CITY CHURCH - CHELTENHAM

England & Wales - Charity number 1108838

Accounts

CHRISTIAN CITY CHURCH - CHELTENHAM

Accounts – 31st March 2021

CHRISTIAN CITY CHURCH - CHELTENHAM

(A company limited by guarantee and not having a share capital)

Charity number: 1108838
Company number: 5382264

Accounts – 31st March 2021

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- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-13. Notes to the Accounts

CHRISTIAN CITY CHURCH - CHELTENHAM

**REPORT OF THE TRUSTEES
for the year ended 31st March 2021**

The Trustees are pleased to present their annual report and financial statements of the charitable company for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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 the Republic of Ireland (FRS 102) (effective 1st January 2015).

Reference and Administration Details

The charity's name is Christian City Church - Cheltenham.

Charity Registration Number: 1108838

Company Number: 5382264

Registered Office: The Pavilion
Hatherley Lane
Cheltenham
GL51 6PN

Trustees

The Trustees of the charitable company (the charity) are its Directors for the purposes of charity law. The Trustees and officers who served during the year and since the year end were as follows:

K Allan (Chairman)
A Parr
C Thomas (resigned 30th March 2021)
A Bates
J Simcox
P Tucker
J A G Brown
C Walsh (appointed 5th September 2020)

Objects and Activities

The main objects of the charity are:

- a) The advancement of the Christian faith
- b) To relieve persons in conditions of need or hardship or who are aged or sick
- c) To provide facilities for recreation and leisure occupation in the interests of social welfare.

In planning the activities of the charitable company the trustees have considered the Charity Commission's guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion.

Achievements and Performance

Due to the Covid pandemic declared in March 2020 a number of church activities had to be suspended or altered according to government regulations.

The Church still met regularly throughout the year, either online or in person, both on Sundays and during the week for various activities serving groups within the church and the local community.

**REPORT OF THE TRUSTEES
for the year ended 31st March 2021 (Continued)****Achievements and Performance (continued)**

The Church made a number of financial gifts to other agencies both in the UK and abroad. Locally, support was given to charities that support the community through the CAP debt counselling centre, housing aid (YMCA), a children's cancer charity, Youth for Christ and the local Sue Ryder Hospice. Support was also given to agencies working nationally; Scripture Union, Wycliffe Bible Translators and United Christian Broadcasting. Overseas aid was sent to a church in Sri Lanka, and DEC emergency appeals.

Salaries continued to represent a significant expenditure; the Church has continued to employ a number of part time staff including the Senior Minister, a Co- Pastor (from September 2020) Administrators, Cleaners and Facilities Manager. A number of church members were involved, on a voluntary basis, in leading and supporting various activities in the church. As a result of the pandemic staff involved with the management and cleaning of The Pavilion were furloughed at various times during the year, and one cleaner was made redundant.

Income from the use of the building and green by the community was substantially reduced while the building was effectively mothballed for many months, and potentially VAT-able activities continue to be below the VAT threshold. The Vision Builders programme for raising funds towards building projects was not pursued although a small amount of funds was still given for this purpose. No significant building projects have taken place during this financial year, however the church did invest in equipment to enable services to be streamed online. Funds were also received from other churches in Cheltenham and surrounds towards the running of the CAP Debt Counselling Centre, which has continued to operate as far as pandemic regulations have allowed. In addition, the Sylvanus Lysons Charity granted the Trust £5,000 towards the work of the CAP Debt Centre, of which £2,500 was received during this year and a further £2,500 will be received in the next year. During the first 6 months of this financial year the church took advantage of the mortgage holiday being offered because of the pandemic, paying the interest only.

Financial Review

The total income for the year was £221,890 and total expenditure on charitable activities amounted to £217,053.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves taking account of the main risks to the organisation. They have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be between 2 and 3 months of expenditure. The Trustees consider that this should be £30,000 in general funds. The reserves are needed to meet the working capital requirement of the Charity and the Trustees are confident that at this level they would be able to continue the current activities of the Charity in the event of a significant drop in funding. In the light of the current economic uncertainties the Trustees have allowed the reserves to be held at a higher level until such time as the pandemic has passed. Current income reserves stand at £40,434 plus £72,416 in the deposit account. Of this latter amount £12,048 are designated funds for CAP Debt Centre. The present instantaneous level of reserves available to the Charity is therefore £112,850. The Trustees, whilst recognising that more funds are being held in reserve than normal, consider the current reserves to be at an appropriate level for the present situation.

Governing Document

Christian City Church - Cheltenham is a company limited by guarantee governed by its Memorandum and Articles of Association dated 3 March 2005. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £10 to the assets of the charitable company in the event of winding up.

REPORT OF THE TRUSTEES
for the year ended 31st March 2021 (Continued)

Appointment of Trustees

The trustees keep the composition of the board under review and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of current activities.

This report has 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.

This Report was approved by the Board on 13th August 2021

K Allan

.....

Trustee

Cheltenham

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

I report to the trustees on my examination of the accounts of Christian City Church - Cheltenham for the year ended 31st March 2021.

Responsibilities and Basis of Report

As the charity's trustees (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 the charitable company 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 the charitable company 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 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.

A P Williams FCCA
A J Carter & Co
Chartered Accountants

22b High Street
Witney
Oxon
OX28 6RB

17th August 2021

STATEMENT OF FINANCIAL ACTIVITIES
(including an income and expenditure account)
for the year ended 31st March 2021

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
Income from:					
Donations and legacies	3	163,551	3,175	166,726	163,133
Charitable activities	4	17,510	20,697	38,207	20,737
Investments	5	16,957	-	16,957	82,138
Grants		-	-	-	-
Total incoming resources		<u>198,018</u>	<u>23,872</u>	<u>221,890</u>	<u>266,008</u>
Expenditure on:					
Charitable activities	6	<u>207,258</u>	<u>9,795</u>	<u>217,053</u>	<u>282,036</u>
Total expenditure		<u>207,258</u>	<u>9,795</u>	<u>217,053</u>	<u>282,036</u>
Net income/(expenditure) and net movement in funds for the year		(9,240)	14,077	4,837	(16,028)
Transfer between funds		-	-	-	-
Net movement in funds		<u>(9,240)</u>	<u>14,077</u>	<u>4,837</u>	<u>(16,028)</u>
Reconciliation of funds					
Total funds brought forward		<u>720,974</u>	<u>2,217</u>	<u>723,191</u>	<u>739,219</u>
Total funds carried forward		<u>£711,734</u>	<u>£16,294</u>	<u>£728,028</u>	<u>£723,191</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derives from continuing activities.

The notes on pages 7 to 13 form part of these financial statements

CHRISTIAN CITY CHURCH - CHELTENHAM

6.

**BALANCE SHEET
as at 31st March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	795,343	819,430
Total fixed assets		<u>795,343</u>	<u>819,430</u>
Current assets			
Debtors	13	8,635	27,609
Cash at bank and in hand		<u>131,950</u>	<u>96,418</u>
Total current assets		140,585	124,027
Liabilities			
Creditors falling due within one year	14	<u>29,201</u>	<u>28,246</u>
Net current assets		<u>111,384</u>	<u>95,781</u>
Total assets less current liabilities		906,727	915,211
Creditors: falling due after more than 1 year	15	178,699	192,020
Provisions for liabilities			
Total net assets	16	<u>£728,028</u>	<u>£723,191</u>
The funds of the Charity			
Restricted income funds	17	<u>16,294</u>	<u>2,217</u>
Unrestricted income funds	17	<u>711,734</u>	<u>720,974</u>
Revaluation reserve		-	-
Total unrestricted funds		<u>711,734</u>	<u>720,974</u>
Total charity funds		<u>£728,028</u>	<u>£723,191</u>

For the year ended 31st March 2021 the company 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 company 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 the accounting records and the preparation of accounts.

These accounts 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.

These accounts were approved by the board of directors and authorised for issue on: 13th August 2021 and are signed on their behalf by:

K Allan

.....

K Allan – Director

Alison Bates

.....

A Bates – Director

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021

1. **Accounting Policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a) **Basis of Preparation**

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 Reporting Financial Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1st January 2015) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

b) **Public Benefit Entity**

Christian City Church Cheltenham meets the definition of a public benefit entity under FRS 102.

c) **Going Concern**

The Trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

d) **Income Recognition Policies**

Items of income are recognised and included in the accounts when all of the following criteria are met:

- The charity has entitlement to the funds;
- any performance conditions attached to the items of income have been met or are fully within the control of the charity;
- there is sufficient certainty that receipt of the income is considered probable; and
- the amount can be measured reliably.

Income received in advance of a specific performance or provision of other specified service is deferred until the criteria for income recognition are met.

e) **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 bank.

f) **Fund Accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of the Charity. Designated funds are unrestricted funds of the Charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for the particular areas of the Charity's work or for specific projects being undertaken by the Charity.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

g) **Expenditure and Irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) **Tangible Fixed Assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Asset Category	Annual Rate
Equipment	20% per annum
Motor vehicles	33% per annum
Buildings	2.5% per annum

i) **Stock**

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised in income when the items are sold.

j) **Debtors**

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

k) **Cash at Bank and in Hand**

Cash at bank and cash in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

l) **Creditors and Provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2. **Legal Status of the Charity**

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £10.

3. **Income from donations**

	2021	2020
	£	£
Gifts and donations	166,726	163,133
	<hr/>	<hr/>
	<u>£166,726</u>	<u>£163,133</u>

Of the £166,726 received in 2021 (2020: £163,133) £3,175 was restricted funds (2020: £10,766) and £163,551 (2020: £152,367) unrestricted funds.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

4. Income from charitable activities

	2021	2020
	£	£
Outreach Ministries	19,346	9,960
C3 Conferences	-	2,300
Youth	329	1,018
CAP	18,532	7,459
Andy's Journey	-	-
	<u>£38,207</u>	<u>£20,737</u>

Of the £38,207 received in 2021 (2020: £20,737) £20,697 was restricted funds (2020: £9,737) and £17,510 (2020: £11,000) unrestricted funds.

5. Investment Income

	2021	2020
	£	£
Letting Income	16,570	81,955
Interest Received	387	183
	<u>£16,957</u>	<u>£82,138</u>

6. Analysis of expenditure on charitable activities

	2021	2020
	Total	Total
	£	£
Events and Functions:		
Outreach Ministries	4,250	7,288
C3 Conferences	-	1,866
Youth	324	1,746
CAP	7,660	6,284
Andy's Journey	-	-
Pastoral Costs:		
Pastoral Support and Salaries	105,245	99,068
Pastoral Travel	19	872
Subscriptions	4,370	4,305
Church Activities	2,985	9,012
Gifts and Ministry Costs	9,600	17,945
Training and Resources	-	1,726
Depreciation - Motor Vehicle	-	-

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

Analysis of expenditure on charitable activities (continued)

	2021 Total	2020 Total
Establishment Costs:		
Rates and Water	1,962	1,737
Insurance	4,625	4,922
Heat and Light	7,210	12,270
Repairs and Cleaning	14,783	52,888
Mortgage Interest	7,947	8,652
Depreciation - Freehold Property	27,151	27,151
Van Running Costs	-	1,153
Office Costs:		
Telephone and Internet	2,143	1,909
Bank Charges	83	183
Printing, Stationery and Consumables	5,465	7,196
Miscellaneous	3,206	6,421
Legal and Professional	3,169	2,790
Depreciation - Equipment	3,236	3,032
Governance costs	<u>1,620</u>	<u>1,620</u>
Total	<u><u>£217,053</u></u>	<u><u>£282,036</u></u>

Of the £217,053 expenditure in 2021 (2020: £282,036), £207,258 was charged to unrestricted funds (2020: £245,794) and £9,795 to restricted funds (2020: £36,242).

7. Net income/(expenditure) for the year

	2021	2020
<i>This is stated after charging:</i>	£	£
Depreciation	30,387	30,183
Independent examiner's fee	<u>1,620</u>	<u>1,620</u>

8. Analysis of staff costs and trustee remuneration and expenses

	2021	2020
	£	£
Salaries and wages	99,223	91,456
Social security costs	2,251	2,996
Pension costs	<u>3,771</u>	<u>4,616</u>
	<u><u>£105,245</u></u>	<u><u>£99,068</u></u>

No employees had emoluments in excess of £60,000 (2020: Nil).

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

8. Analysis of staff costs and trustee remuneration and expenses (continued)

During the year the following amounts were paid to the directors (or to related parties):

Mrs A Bates (Director)	for pastoral services	30,165	30,165
Mr A Parr (Director)	facilities and bookings manager	21,199	21,198
Mr P Parr (brother of Director)		-	789
Mrs D Parr (sister-in-law of Director)	administration	5,479	5,479
Mrs S Parr (wife of Director)		14,728	16,410
Mr C Walsh (Director)	for pastoral services	8,974	-

The director, Mr J A G Brown, received a small contribution towards his mileage and telephone costs as voluntary CAP Centre Manager totalling £41 (2020: £475), the director Mrs A Bates received £nil (2020: £190) towards mileage costs and Mrs D Parr received £19 towards mileage costs (2020 £nil).

9. Staff numbers

The average monthly number of employees during the year was as follows:

2021 Number	2020 Number
<u>7</u>	<u>7</u>

10. Related party transactions

During the year under review trustees and close relatives made unrestricted donations totalling £35,001 (2020: £33,645) and restricted donations totalling £11,757 (2020: £4,559).

11. Corporation tax

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

12. Tangible fixed assets

	Freehold land and buildings £	Motor vehicles £	Equipmen t £	Total £
Cost:				
As at 1 April 2020	1,086,077	3,500	63,744	1,153,321
Additions	-	-	6,300	6,300
Disposals	-	-	-	-
As at 31 March 2021	<u>1,086,077</u>	<u>3,500</u>	<u>70,044</u>	<u>1,159,621</u>
Depreciation:				
As at 1 April 2020	269,799	3,500	60,592	333,891
Charge for year	27,151	-	3,236	30,387
On disposals	-	-	-	-
As at 31 March 2021	<u>296,950</u>	<u>3,500</u>	<u>63,828</u>	<u>364,278</u>
Net book value:				
As at 31 March 2021	<u>£789,127</u>	£-	<u>£6,216</u>	<u>£795,343</u>
As at 31 March 2020	<u>£816,278</u>	£-	<u>£3,152</u>	<u>£819,430</u>

13. Debtors

	2021 £	2020 £
Gift Aid	2,198	13,412
Trade debtors	6,437	14,197
Other debtors	-	-
	<u>£8,635</u>	<u>£27,609</u>

14. Creditors: amounts falling due within one year

	2021 £	2020 £
Mortgage	25,027	24,322
Accruals	1,620	1,620
Taxation and social security costs	1,769	1,494
Other	785	810
	<u>£29,201</u>	<u>£28,246</u>

NOTES TO THE ACCOUNTS
for the year ended 31st March 2021 (continued)

15. **Creditors: amounts falling due after more than one year**

	2021	2020
	£	£
Mortgage (falling due in less than 5 years)	100,109	97,288
Mortgage (falling due after 5 years)	78,590	94,732
	£178,699	£192,020

16. **Analysis of net assets between funds**

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	795,343	-	-	795,343
Cash at bank and in hand	115,656	-	16,294	131,950
Other net current assets/(liabilities)	(20,566)	-	-	(20,566)
Creditors of more than one year	(178,699)	-	-	(178,699)
Total	£711,734	£-	£16,294	£728,028

17. **Analysis of charitable funds****Analysis of movements in restricted funds**

	Balance 01.04.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2021 £
Vision Builders	-	3,175	-	-	3,175
CAP	1,175	18,532	(7,659)	-	12,048
Andy's Journey	-	-	-	-	-
Hampers	1,042	2,165	(2,136)	-	1,071
Total	£2,217	£23,872	£(9,795)	£-	£16,294

Analysis of movements in unrestricted funds

	Balance 01.04.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.03.2021 £
General fund	720,974	198,018	(207,258)	-	711,734
Total	£720,974	£198,018	£(207,258)	£-	£711,734