CITYGATE CHURCH

England & Wales · Charity number 1117985

Details

Other names	BOURNEMOUTH FAMILY CHURCH, BOURNEMOUTH FAMILY CHURCH (NEW COVENANT CHURCH BOURNEMOUTH)
Status	Registered
Legal form	Charitable company
Company number	05899708
Registered	2007-02-15
Register	View on the Charity Commission register

Contact

Address	138a Holdenhurst Road Bournemouth BH8 8AS
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Website	www.citygate.church

Activities

Objects: 3 THE CHARITY'S OBJECTS (THE OBJECTS) ARE (IN BOURNEMOUTH AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT).A) TO ADVANCE THE CHRISTIAN RELIGION IN ACCORDANCE WITH THE STATEMENT OF BELIEFS SET OUT IN THE SCHEDULE TO THE MEMORANDUM OF ASSOCIATION AND TO PROCLAIM AND FURTHER THE GOSPEL OF GOD AND OF HIS SON THE LORD JESUS CHRIST AND TO PREACH AND TEACH THE CHRISTIAN FAITH. B) TO RELIEVE SICKNESS AND DISTRESS AND PERSONS IN NEED BY VIRTUE OF AGE OR SOCIAL OR ECONOMIC CIRCUMSTANCES INCLUDING BUT WITHOUT PREJUDICE TO THE GENERALITY OF THE FOREGOING BY THE PROVISION OF ACCOMMODATION OR SHELTER.C) TO ADVANCE THE EDUCATION WHETHER OF CHILDREN (ABOVE OR BELOW COMPULSORY SCHOOL AGE) OR OF ADULTS.D) TO FURTHER SUCH OTHER CHARITABLE PURPOSES AS THE TRUSTEES FROM TIME TO TIME IN THEIR ABSOLUTE DISCRETION DETERMINE.

Activities: To advance the Christian religion, to proclaim and further the gospel of God the Father, the Son Jesus Christ and the Holy Spirit and to preach and teach the Christian faith.

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Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** IN BOURNEMOUTH AND OTHER PARTS OF THE UNITED KINGOM AND THE WORLD.
- Bournemouth

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,111,390	£1,163,960	£2,780,294	30
2023-12-31	£865,767	£878,484	£2,832,864	17
2022-12-31	£713,972	£739,460	£2,845,581	14
2021-12-31	£1,458,912	£645,970	£2,871,069	18
2020-12-31	£656,904	£624,783	£2,058,127	17

Trustees

Name	Role	Appointed
JAMES STUART SALWAY		
Mark Truesdale		2023-06-27
Nicholas Beal		2018-10-31
Russell White		2016-05-25
Sean Theunissen		

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CITYGATE CHURCH

England & Wales - Charity number 1117985

Accounts

Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church

Report and Financial Statements

31 December 2024

Citygate Church

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Citygate Church

Trustees and Trust Information
Year ended 31 December 2024

Trustees	Mr J Salway Mr S D Theunissen Mr R White Mr N Beal Ms. R Millard (resigned 10 June 2024) Mrs C Smith (resigned 4 March 2025) Mr M Truesdale
Secretary	Mr S D Theunissen
Statutory auditors	Saffery LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	05899708
Charity Number	1117985
Principal Office	138A Holdenhurst Road Bournemouth Dorset BH8 8AS
Elders	Mr R White Mr T Francis Mr S Theunissen

Trustee/Directors Report

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the year ended 31 December 2024.

The trustees named above served throughout the year.

Objectives and Activities

Principal Aims & Objectives

The main objectives of Citygate Church are to advance the Christian faith, to proclaim and further the gospel of God the Father, the Son and the Holy Spirit and to preach and teach the Christian faith.

To relieve sickness, poverty and distress to persons in need by virtue of age or social or economic circumstances.

To advance the education whether of children or of adults.

To further such other charitable purposes as the trustees from time to time in their absolute discretion determine.

Principal Activities

In order to achieve its objectives, Citygate Church works through the following core activities:

1. Sunday meetings – Citygate Church meets on Sunday mornings for worship and preaching of the gospel message.

2. Teaching and Training

    a. Alpha – a series of seminars and discussion groups for Christians and non Christians alike, used to help people from all backgrounds to explore Christianity.

    b. Rooted course – a course for those seeking to become members of Citygate Church. The course enables anyone to explore the vision of Citygate Church.

    c. A number of other courses are run throughout the year including Baptism courses, Marriage courses, Leadership and equipping courses as well as encouraging and supporting many courses and conferences run by Commission, the group of churches we are involved with.

3. Youth and children's work, students to twenties

    a. Citygate has a wide range of activity groups for children. Our Sunday activities include age appropriate groups for children across our sites and congregations which aim to teach the authentic Christian message through fun and engaging activities. There are also two youth groups across sites for ages 11-18 who meet midweek and on Sundays. These groups are fun, thriving communities where young people grow and develop in their faith.

b. Students - Citygate students reach out to those in higher education, at BU and AUCB. We are regularly engaging with around 50 students per week providing teaching, prayer and community.

4. Mission Work

a. Worldwide

- Zambia Mission Support – supporting Jon and Jo Lake in Zambia, as part of a team working with Mission Geeks to bring the gospel message to this area alongside social transformation projects.

- Commission Apostolic Trust Ltd – Citygate is committed to supporting Commission in its vision to plant churches, train leaders, reach the nations with the gospel and support the poor. Citygate gives regularly to the work of Commission nationally and internationally.

b. Local Mission Work

- Little Acorns – a weekly toddlers group gathering at our Southbourne site. This work has been a regular part of Citygate for many years and continues to be one of our most regularly attended groups

- Truth be Told - a weekly intergenerational storytelling group which seeks to build community among the youngest and oldest in our communities.

- Life Groups - We run a number of Life groups which meet in each other's homes or at our sites. These groups are essential to the life of Citygate Church as we seek to live life in Jesus, in community and on mission together and build genuine relationships. These groups are for those already a part of the church and for those looking in. These groups meet together regularly during the week and to outreach within their localities.

- DNA groups - We facilitate opportunities for people to meet in groups of 3-4 during the week to study the bible and build each other's faith. We have made these groups possible through accessible content on our website.

- Citygate Community Hub - The Citygate Community Hub is a partnership between Citygate Church and a number of agencies including Bournemouth Foodbank, providing emergency food and support to local people in crisis.

5. Pastoral Care

- We have a pastoral team who look to care for those in need of support, whether they are going through tough situations in work life or home life, or whether they are looking to grow in their faith through discipleship.

Achievements and performance

Overview

In 2024 Russell White, Lead Elder of Citygate Church, with the support of the leadership team and staff, brought our focus on 1000s of Kingdom moments; looking at how we as disciples can be a blessing to our communities and workplaces.

Our Community Hub continues to offer vital support to people in need. In 2024 we were able to offer 3275 Food Bank parcels and provided 2863 caseworkers appointments. Our Hub team is able to come alongside those in need over a period of time and help access support from relevant agencies. The Hub is open 4 days a week providing relief, restoration and reform to those in need.

We gather every Sunday across our two sites (Bournemouth and Southbourne) as a church community to worship, pray and hear teaching from the Bible. We continue to stream our church meetings from our Bournemouth site.

Our venue income at the Citygate centre decreased significantly through the pandemic. Through 2022 we started to see our venue income slowly increase and in 2024 it rose further to £166,380. Included in our venue income was turnover from Arch Coffee House, which was launched in November 2023.

By the end of 2024 we saw 26 people baptised, 58 people completed our Alpha courses, 1044 people received our welcome bags giving them an opportunity to be a part of the church community, and 47 people became Christians.

Although numerical growth is important, we are more concerned with personal lives being changed by the gospel and we are therefore thrilled with the many testimonies of people who have been affected in this way throughout the year.

Review of the year's activities

Each of the areas of activities of Citygate Church along with the development of the Citygate Centre are outlined below with significant achievements for 2024 noted.

1. Sunday meetings

   One of Citygate Church's key activities are our Sunday meetings where our focus is to worship and encounter God, preach from the Bible and offer prayer for those in need or those wanting to grow in their faith. It is also an opportunity to welcome new people from all walks of life and help each person to find their place in Citygate Church.

   Our average attendance across both sites in 2024 was 715 per week.

   We continued to stream our meetings every week through 2024 and have seen consistent viewers and people finding Citygate through our YouTube channel.

   In 2024 we continued to prioritise helping people to commit to life groups in which they can find friendship on a deeper level than is possible at our larger Sunday meetings.

2. Teaching and training

Our Alpha Courses were well attended in the year. We also had 88 people attend our Rooted courses which helps people get established in building community and released into mission.

3. Youth and children's work, students and twenties

Our children and youth work has continued to develop. We continued to provide engaging content for our children through our Sunday gatherings across sites.

Our Youth team gathered around 70 youth every week on Friday nights and also gather on Sunday nights for more in depth discipleship. Our team took over 70 youth to the Newday event in 2024 for times of worship, teaching and building community.

4. Mission Work

Worldwide

We started to support Jon and Jo Lake in their missional work in Zambia partnering with Mission Geeks, provide social transformation alongside the serving and support a local church.

Our support to Commission Apostolic Trust, both in time and monetary resources, is helping to support churches being started, leaders being trained and equipped, and communities being transformed by the Christian message both nationally and internationally. We also provide free office space to Commission throughout the year.

Local

Our established local ministries and projects such as Little Acorns continue to support and serve the local community. Our community ministries also serve different spheres of our society and they have continued to gather momentum in 2024. We also have a number of local missional partners who we support in a number of ways who enable us to fulfil our mission.

Ministries

- Mighty Oaks - A coffee morning for the over 60s, providing friendship and support on a weekly basis.

- Transform - A support and bible study group for those in recovery from addiction.

- Student ministry - Supporting students through teaching, building community and discipleship every Tuesday night during term time.

Missional Partners

- Bournemouth Foodbank - Providing emergency food and support to local people in crisis.

- Safe Families - Offering hope, belonging and support to children, families and care givers, in partnership with local churches.

- PACE - Helping everyone in schools explore the Christian faith through assemblies, lessons and lunchtime clubs.

- Teen Challenge Dorset - Helping young people who have developed life controlling problems, especially drug and alcohol addiction.

- Christmas Hamper Appeal - Each year, delivering over 200 hampers to families in crisis over the Christmas period.

- Bournemouth Town Pastors - Showing the love of Jesus, in practical and non-judgemental ways, by providing items to help those in need on nights out in Bournemouth town centre.

- A21 - An anti-human trafficking charity promoting awareness and support for victims of human trafficking.

These groups are making a tangible difference in people's lives and we are seeing a number of those attending

The Citygate Centre

The Citygate Centre is being significantly utilised by Citygate Church ministries as well as the wider community.

Citygate Events Ltd, Citygate Church's trading arm, having started trading in 2014, continued in its activity throughout 2024. We have managed to keep good relationships with existing clients and continue to attract a diverse range of clients for hiring the venue, from community enterprises to corporate businesses as well as Citygate and Commission ministries.

Citygate Events Ltd had turnover of £166,380 (2023: £60,588) for the year. This income includes Arch Coffee House that was launched in November 2023. We took the decision to continue to give Commission the use of some office space. This income has allowed us to significantly subsidise the centre running costs and we look to grow our turnover in subsequent years.

Communications and resources

Throughout 2024 we continued to develop our website. Our website traffic has significantly increased over the last few years and is often a person's first interaction with Citygate church as well as our main way of finding out and signing up to Citygate events that are run.

In 2024 we continued to invest significantly in our social media activity. We formulated and implemented a strategy for engaging our Citygate family and guests on Instagram and Facebook and we are seeing high levels of engagement. We also send regular updates on Citygate activities through our weekly e-bulletin.

Incoming resources

Total incoming resources for the year were £1,111k (2023: £866k). This income is made up of donations, event ticket income, rental income and gifted profits from Citygate Events Ltd.

Undesignated donations are mainly received from Citygate Church members and those who would call Citygate their church. These gifts amounted to £657k (2023: £645k). Gifted profits from Citygate Events Ltd amounted to £22k (2023: £33k).

The trustees set out some funding objectives for the gift week in 2024. Funds raised during the gift week were to fund major projects such as; the development of the Southbourne site, supporting local and global missions, supporting those in crises and investing in much needed capital equipment. From gift weeks we raised donations of £167k (2023: 98k).

Future objectives

As a church we saw growth in attendance on our Sundays and midweek events in 2024. We started a second morning meeting at our Bournemouth site to accommodate our growth and capacity.

In 2025 our vision will continue to be 'seeing lives transformed, every day, across the bay' but our focus for 2025 will be on building on our infrastructure to sustain growth. We will be purchasing a new site for our Southbourne congregation which is almost at capacity. We will also look toward a potential 3rd site in Poole in early 2026.

We will look to grow our Community Hub and continue to partner with agencies that bring relief to those in need. We will look to partner and set up social action ministries that bring restoration and be a voice for social reform.

Citygate Church is now a multisite church and we believe that more sites will be added over the years in order to see lives transformed across the bay. We will continue to welcome visitors from all walks of life whether through our community outreach or during our Sunday services and integrate them into Citygate church, helping them to find their place to belong.
Our Alpha courses will continue to be key activities in helping people to explore Christianity and grow in their faith.

Finally, continuing to build a strong administrative base is key in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Grant making policy

Grants are made to organisations or individuals that we have long standing relationships with.

We brought an end to our regular financial support to Steve and Beth Deveraj, who have moved back to the UK. We are privileged to have been able to support their work in Tamil Nadu in India, starting a school and church.

We have brought an end to our regular financial support of Dave and Karen Priest who were working in the Middle East as part of a mission team reaching into this area. They have moved back to the UK and are serving as part of Citygate Church.

We have continued to support our missional partners: The PACE Trust; Teen Challenge Dorset; Safe Families; Bournemouth Town Pastors, A21.

We regularly give to Commission Apostolic Trust Ltd which is a network of churches who support each other and apostolically oversee Citygate Church. In 2017 we took the decision to offer the office space that Commission occupy in the Citygate Centre for free. The market value of the fully serviced space is approximately £30,000.

Reserves Policy

The trustees review the charity's reserves regularly in the light of Charity Commission guidance. The trustees believe that the charity should hold free reserves of between three and six months of regular church giving income, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income, and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2024 are £2,780k (2023: £2,830k).
- There is £38k (2023: £50k) for restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. Expenditure is distributed in line with these requirements. In 2024 Citygate Church received donations and other income to the value of £85.5k for restricted purposes. The apportionment of the funding is specified in note 16 of the accounts.
- £880k (2023: £817k) has been designated by the trustees at 31 December 2024. The balance designated at 31 December 2024 reflects the value in use of Southbourne Church (£760k), a functional asset of the Charity without which the Charity would be unable to fulfil its charitable object, and the balance relates to the designation of gift week donations (£118k) to fund major projects as explained more fully in the supporting notes to the financial statements.

Within the total funds there is £1,643,608 (2023: £1,670,909) which could only be realised by selling the fixed assets held by the charity.

The total free reserves held by the charity at the year-end are £219,153 (2023: £295,860). This amount is within the policy set by the trustees as three to six months of regular church income (£215k and £430k) .

Support, volunteers and other organisations

Citygate Church is only able to continue in the work it does because of the time and resources given by volunteers. The trustees express their thanks for the ongoing generosity of individuals in both donations and volunteer time.

Employees

The work of Citygate Church relies on the commitment and hard work of its valued staff. At the year-end Citygate Church directly employed 26 members of staff (both full-time and part-time and including Arch Coffee House).

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy

Trustees decide on salaries for all staff. The process for review involves using a Salary Matrix which was developed by one of the trustees which considers key responsibility areas for each role which are scored on a systematic basic and weighted depending on the level of responsibility and value that each category is to the organisation. Appraisal review feedback is also given to the trustees and used in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit

One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically, churches will engage in a number of different projects - a recent survey of churches associated with 'Commission', found that each church was involved in an average of seven social action projects. The most common are:

- Mothers and toddlers groups
- Marriage counselling /courses
- Community festivals/fun days
- Debt counselling
- Children's clubs (not including Sunday school type activities)
- School assemblies / RE work
- Parenting help/courses
- Food distribution
- Caring for the Elderly (not exclusively for church members) Youth work

While these are the most common, there are many others which churches run, and also in conjunction with other churches in their local vicinity. These include street patrols, sex workers/ trafficking, pregnancy/postabortion help, working with the homeless and other community improvement initiatives (such as clean ups). Working with those in or recovering from addiction (e.g. drugs/alcohol) is also a common social action project among this family of churches. Citygate Church is involved in most of the above activities and its work among those in recovery from addiction and abuse as well its support and reaching out to sex workers, is benefiting the community it serves.

Our public meetings on Sundays provide an opportunity for teaching, worship, envisioning and sharing time together as a community of people. This is with the aim of individuals enjoying being together to

develop a strong sense of community and also to envision church members to serve their own local community.

The trustees believe that the charity meets the public benefit requirements and have complied with the duty in Section 4 and 17 of the Charities Act 2011 and that we have given due regard to the guidance issued by the Charity Commission on delivery of public benefit, including the Supplementary Guidance.

Structure, Governance and Management

Governing document

Citygate Church is a charitable company, limited by guarantee, incorporated on 8 August 2006 and registered as a charity on 15 February 2007. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of Trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a director. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Overall, Citygate Church is led by Russell White and a team of elders. They are responsible to God for the leadership of the church. They will work to ensure that the vision of the church is fully implemented.

The elders named on page 2 served throughout the year.

The trustees carry legal responsibilities and duties. The Trustees (who are appointed by the elders) have a dual responsibility: -

They are the people responsible in law under the charity's governing document for controlling the management and administration of the charity. They have a major responsibility to support the elders in their leadership of the church, which leadership is accountable to God for every aspect of church life including the oversight of the work of the Trustees.

The board of trustees consists of two executive trustees, of whom 2 are elders (Russell White and Sean Theunissen), and 4 nonexecutive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

The trustees have delegated the day to day responsibilities of the charity to key staff and executive trustees. These include Finance, Governance, HR and Risk systems and processes. The executive trustees will report to the trustees on a regular basis on these areas of responsibility. The Elders will set the vision and direction of the church and lead the church through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers has now multiplied into a number of networks which work both individually and in partnership where there is mutual benefit. Guy Miller, an elder of Citygate Church until his resignation in March 2018, leads one of these networks, set up as a charity under the name Commission Apostolic Trust Limited. The charity was established on 14 November 2012 and runs the above activities under its charitable objectives.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustees and the elders to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a monthly basis.

A register of the risks faced by the charity is being developed, identifying the major strategic and operational risks faced and how they are being managed. The major risks identified are reputational risk and loss of key staff.

Citygate Church is developing a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of senior leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits.

The trustees are satisfied that systems are in place to monitor, manage, and mitigate the charities exposure to major risks. They consider that the development of the charity's reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charity's work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

So far as the trustees are aware, there is no relevant audit information needed by the charity's auditors in connection with preparing the audit report of which the auditors are unaware. The trustees have also taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Saffery LLP, the charity's statutory auditors are willing to remain in office and a resolution to reappoint them will be proposed at the Annual General Meeting.

The Trustees have taken advantage of the small companies' regime in preparing the Report to the Trustees.

On behalf of the Trustees:

Mr J S Salway
Chair of Trustees
Date: 8/7/2025

Auditor's Report to the Trustees of Citygate Church
Year ended 31 December 2024

Opinion

We have audited the financial statements of Citygate Church (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2024 which comprise the consolidated statement of financial activities, consolidated and charity balance sheets, consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 December 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report and Strategic Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Trustees' Annual Report and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 12, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:
We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:
We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Auditor's Report to the Trustees of Citygate Church
Year ended 31 December 2024

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....

Casidhe Baleri (Senior Statutory Auditor)

for and on behalf of Saffery LLP

Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY

Statutory Auditors

Date:

Saffery LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Citygate Church

Consolidated Statement of Financial Activities (including Income and Expenditure account)
For the Year ended 31 December 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	2024 £	2023 £
Income					
Donations	2	824,103	83,413	907,516	768,567
Other trading activities	3	166,380	-	166,380	60,588
Investment income	4	3,983	-	3,983	-
Charitable activities	5	31,382	2,129	33,511	36,612
Total income		1,025,848	85,542	1,111,390	865,767
Expenditure					
Raising funds	6	146,450	175	146,625	28,656
Charitable activities	6	920,068	97,267	1,017,335	849,828
Total expenditure		1,066,518	97,442	1,163,960	878,484
Net deficit		(40,670)	(11,900)	(52,570)	(12,717)
Reconciliation of funds:					
Total funds brought forward		2,783,273	49,591	2,832,864	2,845,581
Total funds carried forward		2,742,603	37,691	2,780,294	2,832,864

All gains and losses are included above. The deficit for the year for Companies Act purposes was £52,570. (2023: Deficit £12,717)

The notes and accounting policies on pages 19 to 35 form part of these accounts.

Citygate Church

Balance Sheet at 31 December 2024

	Notes	2024 Group £	2024 Charity £	2023 Group £	2023 Charit
Fixed assets					
Tangible assets	12	2,396,097	2,396,097	2,439,757	2,439,75
Investments	13	-	131	-	13
		2,396,097	2,396,228	2,439,757	2,439,88
Current assets					
Debtors	14	43,951	77,776	52,517	86,79
Cash at bank and in hand		401,736	345,352	401,415	341,53
		445,687	423,128	453,932	428,33
Creditors: Amounts falling due within one year	15	(61,490)	(38,932)	(60,825)	(35,225
Net current assets		384,197	384,196	393,107	393,10
Total assets less current liabilities		2,780,294	2,780,424	2,832,864	2,832,99
Funds					
Restricted funds	16	37,691	37,691	49,591	49,59
Unrestricted funds	17	2,742,603	2,742,733	2,783,273	2,783,40
Total funds	17	2,780,294	2,780,424	2,832,864	2,832,99

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 8 July 2025 and signed on its behalf by:

....

Mr J Salway Mr S Theunissen

Company number: 05899708

The notes and accounting policies on pages 19 to 35 form part of these accounts.

Citygate Church

Consolidated cash flow statement
Year ended 31 December 2024

	Notes	£	2024 £	£	2023 £
Cash flows from operating activities:					
Net cash provided by operating activities	22		49,478		87,362
Cash flows from investing activities:					
Dividends, interest and rents from investments		3,983		-	
Purchase of property, plant and equipment		(53,140)		(79,826)	
Net cash used in investing activities			(49,157)		(79,826)
Change in cash and cash equivalents in the reporting period			321		7,536
Cash and cash equivalents at the beginning of the reporting period			401,415		393,879
Cash and cash equivalents at the end of the reporting period	23		401,736		401,415

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019) and the Companies Act 2006.

Citygate Church constitutes a public benefit entity as defined by FRS102.

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

1.2 Consolidation

These accounts present the results of the Charity and its wholly owned subsidiary Citygate Events Limited. The Charity has taken advantage of the exemption under section 408 of Companies Act 2006, not to publish its own Statement of Financial Activities. The Charity made a deficit for the financial year of £52,570 (2023: deficit £12,717).

1.3 Investments

Investments are stated at historical cost less provision for any diminution in value.

1.4 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated funds represent unrestricted funds earmarked by the trustees for specific purposes.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.5 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.6 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance
Freehold and leasehold property	– 2% on a straight line basis

1.7 **Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

1.8 **Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.9 **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.10 **Cash and cash equivalents**

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

1.11 **Financial instruments**

The group has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost.

1.12 **Critical estimate and judgements and key sources of estimation uncertainty**
In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision effects both current and future periods.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£
Donations						
General gifts	656,822	83,413	740,235	644,757	25,700	670,457
Designated gifts - Building Fund	167,281	-	167,281	98,110	-	98,110
	824,103	83,413	907,516	742,867	25,700	768,567

3 Other trading activities

	2024	2023
	£	£
Rental income	66,639	52,334
Café income	99,741	8,254
	166,380	60,588

All income from other trading activities was unrestricted in both years.

4 Investment income

	2024	2023
	£	£
Investment income	3,983	-
	3,983	-

All income from investment income was unrestricted in both years.

5 Charitable Activities

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Other events and activities	31,382	2,129	33,511	36,612

All income from other trading activities was unrestricted in the prior year.

6 Analysis of total resources expended

Current year	(note 8) Grants	Staff costs	Other direct costs	(note 7) Support costs	Total 2024
	£	£	£	£	£
Costs of activities for generating funds					
Fundraising expenses	-	-	2,116	-	2,116
Costs in respect of Citygate Events Ltd	-	-	144,509	-	144,509
	-	-	146,625	-	146,625
Charitable activities					
Citygate Centre	-	92,016	232,516	46,260	370,792
Sunday meetings	-	32,389	24,936	61,680	119,005
Mission	39,547	32,935	97,583	46,260	216,325
Youth and children's work	-	38,881	23,072	30,840	92,793
Training and teaching	-	27,287	29,376	61,681	118,344
Pastoral care	-	37,010	1,387	61,679	100,076
	39,547	260,518	408,870	308,400	1,017,335
Total resources expended	39,547	260,518	555,495	308,400	1,163,960
Support staff costs		233,036		(233,036)	
		493,554		75,364	

6 Analysis of total resources expended (continued)

Prior Year	(note 8) Grants £	Staff costs £	Other direct costs £	(note 7) Support costs £	Total 2023 £
Costs of activities for generating funds					
Fundraising expenses	-	-	1,414	-	1,414
Costs in respect of Citygate Events Ltd	-	-	27,242	-	27,242
	-	-	28,656	-	28,656
Charitable activities					
Citygate Centre	-	120,740	213,760	25,998	360,498
Sunday meetings	-	30,551	18,812	34,663	84,026
Mission	40,196	32,424	47,114	25,998	145,732
Youth and children's work	-	58,075	24,122	17,332	99,529
Training and teaching	-	25,815	29,252	34,663	89,730
Pastoral care	-	35,045	605	34,663	70,313
	40,196	302,650	333,665	173,317	849,828
Total resources expended	40,196	302,650	362,321	173,317	878,484
Support staff costs		116,337		(116,337)	
		418,987		56,980	

7 Allocation of support costs

Current year	Total 2024 £	Church activities £	Mission activities £	Teaching & Training £	Buildings £
Property costs	4,534	907	2,040	907	680
Travel costs	1,030	206	463	206	155
Staff costs	233,036	46,607	104,867	46,607	34,955
Office costs	23,981	4,796	10,792	4,796	3,597
Information Technology	8,654	1,731	3,894	1,731	1,298
Teaching & training costs	3,074	615	1,383	615	461
Finance costs	2,746	549	1,236	549	412
Communications	1,474	295	663	295	221
Governance costs:					
• *Audit and accountancy*	5,186	1,037	2,334	1,037	778
• *Legal and professional*	360	72	162	72	54
• *Staff costs*	24,325	4,865	10,945	4,866	3,649
	308,400	61,680	138,779	61,681	46,260

Prior year	Total 2023 £	Church activities £	Mission activities £	Teaching & Training £	Buildings £
Property costs	1,853	371	834	370	278
Travel costs	-	-	-	-	-
Staff costs	116,337	23,267	52,352	23,267	17,451
Office costs	11,935	2,387	5,371	2,387	1,790
Information Technology	8,266	1,653	3,720	1,653	1,240
Teaching & training costs	3,001	600	1,351	600	450
Finance costs	2,529	506	1,138	506	379
Communications	2,634	527	1,185	527	395
Governance costs:					
• *Audit and accountancy*	5,186	1,037	2,334	1,037	778
• *Legal and professional*	360	72	162	72	54
• *Staff costs*	21,216	4,243	9,546	4,244	3,183
	173,317	34,663	77,993	34,663	25,998

8 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2024	Local	Worldwide	2023
	£	£	£	£	£	£
Mission work in India	-	-	-	-	5,814	5,814
Commission Apostolic Trust Limited - Westpoint	-	-	-	-	10,718	10,718
Other local mission work	39,547	-	39,547	23,664	-	23,664
	39,547	-	39,547	23,664	16,532	40,196

9 Net incoming resources for the year

This is stated after charging:

	2024	2023
	£	£
Depreciation	95,484	91,126
Auditors' remuneration	12,000	-
Independent examiner's fee	-	4,300

10 Staff costs

Total staff costs were as follows:

	2024	2023
	£	£
Wages and salaries	545,007	412,952
Social security costs	35,772	28,270
Pension costs	16,407	14,300
	597,186	455,522

The average numbers of employees during the year as follows:

	2024	2023
	No	No
Average number of employees	30	22

10 Staff costs (continued)

The average numbers of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2024 No	2023 No
Full-time equivalent number employees	18	18

No employees earned over £60,000 during the current or prior year.

During the year the key management personnel received remuneration, including national insurance contributions, of £208,346 (2023: £174,787).

11 Trustees' Remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

Mr S D Theunissen is a trustee of the charity. During the year, Mr S D Theunissen received a salary of £44,264 (2023: £41,182) and pension contributions of £1,901 (2023: £1,747) were made on his behalf, for his role as finance director.

Mr R White is a trustee of the charity (Started 25 May 2016) During the year, Mr R White received a salary of £52,448 (2023: £48,786) and pension contributions of £2,201 (2023: £2,127) were made on his behalf, for his role as Elder of the Church.

No other trustees received any remuneration during the current or previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 19.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 19.

12 **Tangible fixed assets - Group and Charity**

	Land and buildings £	Other plant & machinery £	Total £
Cost or valuation			
At 1 January 2024	2,764,338	469,430	3,233,768
Additions	685	52,455	53,140
Disposals	-	(1,316)	(1,316)
At 31 December 2024	2,765,023	520,569	3,285,592
Depreciation			
At 1 January 2024	436,861	357,150	794,011
Charge for the year	56,000	39,484	95,484
On disposals	-	-	-
At 31 December 2024	492,861	396,634	889,495
Net book value			
31 December 2024	2,272,162	123,935	2,396,097
31 December 2023	2,327,477	112,280	2,439,757

Land and buildings represent costs incurred in respect of premises in freehold and long leasehold property totalling £1,946,414 (2023: £1,946,414). Depreciation charged in respect of the property amounted to £39,641 (2023: £39,641)

13 **Investments**

Movement in value:

	2024		2023	
	Group £	Charity £	Group £	Charity £
Cost at 31 December 2024 and 31 December 2023	-	131	-	131
Historical cost at 31 December 2024 and 31 December 2023	-	131	-	131

The charity owns 100% of the issued share capital of Citygate Events Limited, a company registered in England and Wales (07734479).

The subsidiary undertaking, Citygate Events Limited lets and operates the conference and exhibition centres of the Citygate Centre.

13 **Investments (continued)**

A summary of the subsidiary undertaking results for the year is given below:

	2024 £	2023 £
Gross income	166,380	60,588
Gross expenditure (excluding gift aided profits to charity)	(144,509)	(27,242)
Net surplus before donating profits to charity	21,871	33,346

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2023: £1)

14 **Debtors**

	2024		2023	
	Group £	Charity £	Group £	Charity £
Trade debtors	21,969	6,494	21,213	11,990
Amounts owed by group undertakings	-	49,300	-	46,422
Prepayments	12,653	12,653	12,202	12,202
VAT recoverable	-	-	5,109	2,192
Gift aid debtor	6,006	6,006	8,635	8,635
Other debtors	3,323	3,323	5,358	5,358
	43,951	77,776	52,517	86,799

15 **Creditors**

	2024		2023	
	Group £	Charity £	Group £	Charity £
Amounts due within one year:				
Trade creditors	17,335	17,335	33,718	29,542
Deferred income	25,641	-	21,424	-
PAYE and social security	209	209	(19)	(19)
Accruals	8,838	8,838	5,702	5,702
VAT Payable	9,467	12,550	-	-
	61,490	38,932	60,825	35,225

16 Restricted income funds

Group and Charity

Current year	Balance at 1 January 2024	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Oasis refuge	38	-	38	-	-
Community Hub	13,539	68,507	82,136	-	(90)
D Goldsworthy – The Ark	502	-	126	-	376
Covid-19	636	-	665	-	(29)
Vocal	1	-	-	-	1
Westpoint Restricted	9	-	-	-	9
Christmas Hamper Appeal	3,788	8,756	7,631	-	4,913
Kids work	50	-	-	-	50
Sleepsafe	(3)	-	-	-	(3)
Support & Outreach	4,031	529	3,596	-	964
DCF	2,000	6,500	2,000	-	6,500
Southbourne	25,000	-	-	-	25,000
Lakes car donation	-	1,250	1,250	-	-
Total	49,591	85,542	97,442	-	37,691

16 **Restricted income funds (continued)**
Group and Charity

Prior year	Balance at 1 January 2023	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Oasis refuge	38	-	-	-	38
Turkey relief fund	-	261	261	-	-
The Ark	3,666	-	3,666	-	-
Community Hub	21,948	16,990	25,399	-	13,539
D Goldsworthy - The Ark	670	-	168	-	502
Covid-19	2,074	50	1,488	-	636
Vocal	(2,315)	4,239	1,923	-	1
Christmas Hamper Appeal	5,950	8,904	11,066	-	3,788
Kids work	-	50	-	-	50
Sleepsafe	(3)	-	-	-	(3)
Westpoint restricted	249	-	240	-	9
Support & Outreach	4,330	2,393	2,692	-	4,031
DCF	2,000	-	-	-	2,000
Southbourne	25,000	-	-	-	25,000
Total	63,607	32,887	46,903	-	49,591

Restricted funds are made up as follows:

Oasis Refuge – Donation received specifically for our work with the Women's Refuge.

Ukraine fund - Donations received specifically to support Ukraine Christian Ministries who are providing shelter to those displaced from their homes across the country.

The Ark – A donation given by the ASDA Foundations for Citygate Church's work among the poor and vulnerable. A large proportion of the activities relate to work among the homeless.

Community Hub – A fund to support Citygate Community Hub which is a partnership of local agencies, charities and churches in Bournemouth supporting people with social, financial and health issues. It is a secure drop-in providing emergency food in partnership with Bournemouth Foodbank and support to local people in crisis.

Youth – A donation to be used for our Youth ministry.

D Goldsworthy – The Ark – A donation to support our work with the poor and vulnerable including the homeless.

16 Restricted income funds (continued)

Covid-19 – A fund set up to support those affected by Coronavirus who are not able to access government support

Vocal – Donations received from our vocal community to support the costs of professional training and trips. This is a new fund, which is currently in a deficit but is expected to be self-sustaining going forward.

Christmas Hamper Appeal – A project set up in partnership with Bournemouth Foodbank and other local agencies, to provide food hampers to families in crisis at Christmas.

Sleepsafe – A project set up in partnership with Faithworks Wessex and other local churches to provide shelter at the Citygate Centre for the homeless during the coldest months of the year.

Westpoint restricted – Donations received specifically to fund individuals Westpoint Event costs.

Support & Outreach – A donation to support those in need of our outreach work.

DCF – A fund used to help cover stock costs for the hamper project and some salary required for our Community Worker to ensure the food bank remains operational.

Southbourne – A fund used for development of the new Southbourne site.

Turkey Relief Fund – To provide relief to those affected by the earthquakes in Turkey.

Kids Work - A fund specifically to go towards equipping Kids Work.

Lakes car donation - A fund to help our missional partners obtain a working vehicle to aid them in their work.

17 **Unrestricted funds**

Group

Current year

	Balance at 1 January 2024	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2024
Designated funds:	£	£	£	£	£
Building	-	495	-	-	495
Gift Week	29,466	171,290	83,142	-	117,614
Southbourne - Cash	21,423	-	9,280	-	12,143
Southbourne - Building	766,308	-	16,849	-	749,459
	817,197	171,785	109,271	-	879,711
General funds	1,966,076	854,063	957,247	-	1,862,892
	2,783,273	1,025,848	1,066,518	-	2,742,603

Charity

Current year

	Balance at 1 January 2024	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2024
Designated funds:	£	£	£	£	£
Building	-	495	-	-	495
Gift Week	29,466	171,290	83,142	-	117,614
Southbourne - Cash	21,423	-	9,280	-	12,143
Southbourne - Building	766,308	-	16,849	-	749,459
	817,197	171,785	109,271	-	879,711
General funds	1,966,206	709,554	812,738	-	1,863,022
	2,783,403	881,339	922,009	-	2,742,733

17 Unrestricted funds (continued)

Group
Prior year

	Balance at 1 January 2023	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2023
Designated funds:	£	£	£	£	£
Building	40,361	270	42,222	1,591	-
Gift week	-	100,276	70,810	-	29,466
Southbourne - Cash	27,250	-	5,827	-	21,423
Southbourne - Building	784,254	-	17,048	(898)	766,308
	851,865	100,546	135,907	693	817,197
General funds	1,930,109	732,334	695,674	(693)	1,966,076
	2,781,974	832,880	831,581	-	2,783,273

Charity
Prior year

	Balance at 1 January 2023	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2023
Designated funds:	£	£	£	£	£
Building	40,361	270	42,222	1,591	-
Gift week	-	100,276	70,810		29,466
Southbourne - Cash	27,250	-	5,827	-	21,423
Southbourne - Building	784,254	-	17,048	(898)	766,308
	851,865	100,546	135,907	693	817,197
General funds	1,930,240	705,092	668,433	(693)	1,966,206
	2,782,105	805,638	804,340	-	2,783,403

Designated funds are made up as follows:
The Building fund relates to monies set aside in case of emergency works required to be carried out on the building.

17 Unrestricted funds (continued)

The Southbourne cash fund relates to the cash transferred from Southbourne Evangelical Church during the year, set aside to be spent on future church running costs.

The Southbourne building fund relates to the asset transferred from Southbourne Evangelical Church during the year, held as freehold property.

The Gift Week designated fund relates to money donated to be used to fund major projects such as; the development of the Southbourne site, investing in a cafe at our Bournemouth site, and supporting local and global missions.

18 Analysis of net assets between funds

Funds balances are represented by:

Group

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,396,097	-	2,396,097	2,439,757	-	2,439,757
Net current assets	346,506	37,691	384,197	343,516	49,591	393,107
	2,742,603	37,691	2,780,294	2,783,273	49,591	2,832,864

Charity

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	2,396,228	-	2,396,228	2,439,888	-	2,439,888
Net current assets	346,505	37,691	384,196	343,515	49,591	393,106
	2,742,733	37,691	2,780,424	2,783,403	49,591	2,832,994

Designated funds consist of £752,489 (2023: £768,308) tangible fixed assets and £127,222 (2023: £50,889) net current assets.

19 Related party transactions

During the year, 4 trustees' (2023: 4) were reimbursed £9,130 (2023: £5,630) for travel, catering, books, and refreshment expenses.

Donations totalling £36,102 (2023: £46,588) were received from the trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 19.

The charity owns 100% of the issued share capital of Citygate Events Limited, a company incorporated on 9 August 2011. Mr S D Theunissen and Mr J S Salway are directors of this company.

As at 31 December 2024, Citygate Events Limited owed Citygate Church £33,986 (2023: £44,422) which primarily relates to the gift aid distribution payable.

20 Company limited by guarantee

Citygate Church is a company limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £10. At 31 December 2024, the total of such guarantees was £40 (2023: £40).

21 Taxation

Citygate Church is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

The subsidiary company is subject to Corporation tax.

22 Reconciliation of net income to net cash flow from operating activities

	2024 £	2023 £
Net income for the reporting period (as per the statement of financial activities)	(52,570)	(12,717)
Depreciation	95,484	91,289
Loss on disposal of fixed assets	1,316	-
Dividends, interest and rents from investment	(3,983)	-
Decrease/(increase) in debtors	8,566	(18,177)
Increase/(decrease) in creditors	665	26,967
Net cash inflow from operating activity	49,478	87,362

23 Analysis of changes in net funds

	Balance at 1 January 2024 £	Cash flows £	Balance at 31 December 2024 £
Cash in hand	401,415	321	401,736

	Balance at 1 January 2023 £	Cash flows £	Balance at 31 December 2023 £
Cash in hand	393,879	7,536	401,415
	393,879	7,536	401,415

CITYGATE CHURCH

England & Wales - Charity number 1117985

Accounts

Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church

Report and Financial Statements

31 December 2023

Citygate Church

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Citygate Church

Trustees and Trust Information
Year ended 31 December 2023

Trustees	Mr J Salway Mr S D Theunissen Mr R White Mr N Beal Ms. R Millard Mrs C Smith Mr M Truesdale (appointed 27 June 2023)
Secretary	Mr S D Theunissen
Independent examiners	Saffery LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	05899708
Charity Number	1117985
Principal Office	138A Holdenhurst Road Bournemouth Dorset BH8 8AS
Elders	Mr R White Mr T Francis Mr S Theunissen Mr A Oates (resigned 15 September 2023)

Trustee/Directors Report

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the year ended 31 December 2023.

The trustees named above served throughout the year.

Objectives and Activities

Principal Aims & Objectives

The main objectives of Citygate Church are to advance the Christian faith, to proclaim and further the gospel of God the Father, the Son and the Holy Spirit and to preach and teach the Christian faith.

To relieve sickness, poverty and distress to persons in need by virtue of age or social or economic circumstances.

To advance the education whether of children or of adults.

To further such other charitable purposes as the trustees from time to time in their absolute discretion determine.

Principal Activities

In order to achieve its objectives, Citygate Church works through the following core activities:

1. Sunday meetings – Citygate Church meets on Sunday mornings for worship and preaching of the gospel message.

2. Teaching and Training

    a. Alpha – a series of seminars and discussion groups for Christians and non Christians alike, used to help people from all backgrounds to explore Christianity.

    b. Rooted course – a course for those seeking to become members of Citygate Church. The course enables anyone to explore the vision of Citygate Church.

    c. A number of other courses are run throughout the year including Baptism courses, Marriage courses, Leadership and equipping courses as well as encouraging and supporting many courses and conferences run by Commission, the group of churches we are involved with.

3. Youth and children's work, students to twenties

Citygate has a wide range of activity groups for children. Our Sunday activities include age appropriate groups for children across our sites and congregations which aim to teach the authentic Christian message through fun and engaging activities. There are also two youth groups for ages 11-18 who meet midweek and on Sundays. These groups are fun, thriving communities where young people grow and develop in their faith.

Students - Citygate students reach out to those in higher education, at BU and AUCB. We are regularly engaging with around 50 students per week providing teaching, prayer and community.

4. Mission Work

a. Worldwide

- India Mission Support – a project run by Steve and Beth Deveraj in Tamil Nadu, India, involving the establishment of a school in a rural district of India as well as leading a local church.

- Zambia Mission Support – supporting Jon and Jo Lake in Zambia, as part of a team working with Mission Geeks to bring the gospel message to this area.

- Commission Apostolic Trust Ltd – Citygate is committed to supporting Commission in its vision to plant churches, training leaders, reach the nations with the gospel and support the poor. Citygate give regularly to the work of Commission nationally and internationally.

b. Local Mission Work

- Little Acorns – a weekly toddlers group gathering at our Southbourne site. This work has been a regular part of Citygate for many years and continues to be one of our most regularly attended groups

- Truth be Told - a weekly intergenerational storytelling group which seeks to build community among the youngest and oldest in our communities.

- Life Groups - We run a number of Life groups which meet in each other's homes or at our sites. These groups are essential to the life of Citygate Church as we seek to live life in Jesus, in community and on mission together and build genuine relationships. These groups are for those already a part of the church and for those looking in. These groups meet together regularly during the week and to outreach within their localities.

- DNA groups - We facilitate opportunities for people to meet in groups of 3-4 during the week to study the bible and build each other's faith. We have made these groups possible through accessible content on our website.

- Citygate Community Hub - The Citygate Community Hub is a partnership between Citygate Church and a number of agencies including Bournemouth Foodbank, providing emergency food and support to local people in crisis.

5. Pastoral Care

- We have a pastoral team who look to care for those in need of support, whether they are going through tough situations in work life or home life, or whether they are looking to grow in their faith through discipleship.

Achievements and performance

Overview

In 2023 Russell White, Lead Elder of Citygate Church, with the support of the leadership team and staff, brought our focus on the Kingdom of God; looking at how we as disciples can be a blessing to our communities and workplaces.

Our Community Hub continues to offer vital support to people in need. In 2023 we were able to offer 3509 Food Bank parcels, and provided 158 caseworkers appointments. Alongside our partner organisations we delivered over 1500 drop in appointments. Our Hub team is able to come alongside those in need over a period of time and help access support from relevant agencies. The Hub is open 5 days a week providing relief, restoration and reform to those in need.

We gather every Sunday across our two sites (Bournemouth and Southbourne) as a church community to worship, pray and hear teaching from the Bible. We continue to stream our church meetings from our Bournemouth site.

Our venue income at the Citygate centre decreased significantly through the pandemic. Through 2022 we started to see our venue income slowly increase and in 2023 it rose further to £60,588. Included in our venue income was turnover from Arch Coffee House, which was launched in November 2023.

By the end of 2023 we saw around 100 new members added, 19 people baptised, 28 people completed our Alpha courses, 1029 people received our welcome bags giving them an opportunity to be a part of the church community, and 20 people became Christians.

Although numerical growth is important, we are more concerned with personal lives being changed by the gospel and we are therefore thrilled with the many testimonies of people who have been affected in this way throughout the year.

Review of the year's activities

Each of the areas of activities of Citygate Church along with the development of the Citygate Centre are outlined below with significant achievements for 2023 noted.

1. Sunday meetings

   One of Citygate Church's key activities are our Sunday meetings where our focus is to worship and encounter God, preach from the Bible and offer prayer for those in need or those wanting to grow in their faith. It is also an opportunity to welcome new people from all walks of life and help each person to find their place in Citygate Church.

   Our average attendance across both sites in 2023 was 688 per week.

   We continued to stream our meetings every week through 2023 and have seen consistent viewers and people finding Citygate through our YouTube channel.

   In 2023 we continued to prioritise helping people to commit to life groups in which they can find friendship on a deeper level than is possible at our larger Sunday meetings.

2. Teaching and training

Our Alpha Courses were well attended in the year. We also had 124 people attend our Rooted course which helps people get established in building community and released into mission.

3. Youth and children's work, students and twenties

Our children and youth work has continued to develop. We continued to provide engaging content for our children through our Sunday gatherings across sites. Our Hero Party in October was a great success with around 420 children and their families attending.

Our Youth team gather around 60 youth every week on Friday nights and also gather on Sunday nights for more in depth discipleship. Our team took over 60 youth to the Newday event in 2023 for times of worship, teaching and building community.

4. Mission Work

Worldwide

The projects in Tamil Nadu in India are continuing to serve the local community, with two churches now established, a school serving over 600 pupils, as well as an agricultural initiative. There is also a children's home to care for orphans and vulnerable children.

We started to support Jon and Jo Lake in their missional work in Zambia partnering with Mission Geeks, provide social transformation alongside the serving and support a local church.

Our support to Commission Apostolic Trust, both in time and monetary resources, is helping to support churches being started, leaders being trained and equipped, and communities being transformed by the Christian message both nationally and internationally. We also provide free office space to Commission throughout the year.

Local

Our established local ministries and projects such as Little Acorns continue to support and serve the local community. Our community ministries also serve different spheres of our society and they have continued to gather momentum in 2023. We also have a number of local missional partners who we support in a number of ways who enable us to fulfil our mission.

Ministries

- Mighty Oaks - A coffee morning for the over 60s, providing friendship and support on a weekly basis.

- Transform - A support and bible study group for those in recovery from addiction.

- Student ministry - Supporting students through teaching, building community and discipleship every Tuesday night during term time.

Missional Partners

- Bournemouth Foodbank - Providing emergency food and support to local people in crisis.

- Safe Families - Offering hope, belonging and support to children, families and care givers, in partnership with local churches.

- PACE - Helping everyone in schools explore the Christian faith through assemblies, lessons and lunchtime clubs.

- Teen Challenge Dorset - Helping young people who have developed life controlling problems, especially drug and alcohol addiction.

- Christmas Hamper Appeal - Each year, delivering over 200 hampers to families in crisis over the Christmas period.

- Bournemouth Town Pastors - Showing the love of Jesus, in practical and non-judgemental ways, by providing items to help those in need on nights out in Bournemouth town centre.

- A21 - An anti-human trafficking charity promoting awareness and support for victims of human trafficking.

These groups are making a tangible difference in people's lives and we are seeing a number of those attending

The Citygate Centre

The Citygate Centre is being significantly utilised by Citygate Church ministries as well as the wider community.

Citygate Events Ltd, Citygate Church's trading arm, having started trading in 2014, continued in its activity throughout 2023. We have managed to keep good relationships with existing clients and continue to attract a diverse range of clients for hiring the venue, from community enterprises to corporate businesses as well as Citygate and Commission ministries.

Citygate Events Ltd had turnover of £60,588 (2022: £54,620) for the year. This income includes Arch Coffee House that was launched in November 2023. We took the decision to continue to give Commission the use of some office space. This income has allowed us to significantly subsidise the centre running costs and we look to grow our turnover in subsequent years.

Communications and resources

Throughout 2023 we continued to develop our website. Our website traffic has significantly increased over the last few years and is often a person's first interaction with Citygate church as well as our main way of finding out and signing up to Citygate events that are run.

In 2023 we continued to invest significantly in our social media activity. Natalie King has formulated and implemented a strategy for engaging our Citygate family and guests on Instagram and Facebook and we are seeing high levels of engagement. We were able to take on a part time Communications assistant who supports Nat King in her role as communications manager. We also send regular updates on Citygate activities through our weekly e-bulletin.

Incoming resources

Total incoming resources for the year were £866k (2022: £714k). This income is made up of donations, event ticket income, rental income. In 2021 the Southbourne Evangelical Church building was transferred to the Citygate Charity. Gifted profits from Citygate Events Ltd.

Undesignated donations are mainly received from Citygate Church members and those who would call Citygate their church. These gifts amounted to £645k (2022: £534k). Gifted profits from Citygate Events Ltd amounted to £33k (2022: £48k).

The trustees set out some funding objectives for the gift week in 2023. Funds raised during the gift week were to fund major projects such as; the development of the Southbourne site, investing in a cafe at our Bournemouth site, and supporting local and global missions. From gift weeks, we raised donations of £98k (2022: £68k).

Future objectives

As a church we saw unprecedented growth in attendance on our Sundays and midweek events in 2023. We started a second morning meeting at our Bournemouth site to accommodate our growth and capacity.

In 2024 our vision will continue to be 'seeing lives transformed, every day, across the bay' but our focus for 2024 will be on building on our infrastructure to sustain growth. We will be purchasing a new site for our Southbourne congregation which is almost at capacity.

We will look to grow our Community Hub and resource a caseworker role and continue to partner with agencies that bring relief to those in need. We will look to partner and set up social action ministries that bring restoration and be a voice for social reform.

Citygate Church is now a multisite church and we believe that more sites will be added over the years in order to see lives transformed across the bay. We will continue to welcome visitors from all walks of life whether through our community outreach or during our Sunday services and integrate them into Citygate church, helping them to find their place to belong.

Our Alpha courses will continue to be key activities in helping people to explore Christianity and grow in their faith.

Finally, continuing to build a strong administrative base is key in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Grant making policy

Grants are made to organisations or individuals that we have long standing relationships with.

We brought an end to our regular financial support to Steve and Beth Deveraj, who have moved back to the UK. We are privileged to have been able to support their work in Tamil Nadu in India, starting a school and church.

We have brought an end to our regular financial support of Dave and Karen Priest who were working in the Middle East as part of a mission team reaching into this area. They have moved back to the UK and are serving as part of Citygate Church.

We have continued to support our missional partners: The PACE Trust; Teen Challenge Dorset; Safe Families; Bournemouth Town Pastors, A21.

We regularly give to Commission Apostolic Trust Ltd which is a network of churches who support each other and apostolically oversee Citygate Church. In 2017 we took the decision to offer the office space that Commission occupy in the Citygate Centre for free. The market value of the fully serviced space is approximately £30,000.

Reserves Policy

The trustees review the charity's reserves regularly in the light of Charity Commission guidance. The trustees believe that the charity should hold free reserves of between three and six months of regular church giving income, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2023 are £2,830k (2022: £2,846k).
- There is £50k (2022: £64k) for restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. Expenditure is distributed in line with these requirements. In 2023 Citygate Church received donations and other income to the value of £33k for restricted purposes. The apportionment of the funding is specified in note 16 of the accounts.
- £817k (2022: £852k) has been designated by the trustees at 31 December 2023. The balance designated at 31 December 2023 is the amount that the trustees feel should be set aside in case of emergency works required to be carried out on the building.

Within the total funds there is £1,670,909 (2022: £1,555,365) which could only be realised by selling the fixed assets held by the charity.

The total free reserves held by the charity at the year-end are £295,860 (2022: £374,635). This amount is within the policy set by the trustees as three to six months of regular church income (£215k and £430k) .

Support, volunteers and other organisations

Citygate Church is only able to continue in the work it does because of the time and resources given by volunteers. The trustees express their thanks for the ongoing generosity of individuals in both donations and volunteer time.

Employees

The work of Citygate Church relies on the commitment and hard work of its valued staff. At the year-end Citygate Church directly employed 22 members of staff (both full-time and part-time)

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy

Trustees decide on salaries for all staff. The process for review involves using a Salary Matrix which was developed by one of the trustees which considers key responsibility areas for each role which are scored on a systematic basic and weighted depending on the level of responsibility and value that each category is to the organisation. Appraisal review feedback is also given to the trustees and used in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit

One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically, churches will engage in a number of different projects - a recent survey of churches associated with 'Commission', found that each church was involved in an average of seven social action projects. The most common are:

- Mothers and toddlers groups
- Marriage counselling /courses
- Community festivals/fun days
- Debt counselling
- Children's clubs (not including Sunday school type activities)
- School assemblies / RE work
- Parenting help/courses
- Food distribution
- Caring for the Elderly (not exclusively for church members) Youth work

While these are the most common, there are many others which churches run, and also in conjunction with other churches in their local vicinity. These include street patrols, sex workers/ trafficking, pregnancy/postabortion help, working with the homeless and other community improvement initiatives (such as clean ups). Working with those in or recovering from addiction (e.g. drugs/alcohol) is also a common social action project among this family of churches. Citygate Church is involved in most of the above activities and its work among those in recovery from addiction and abuse as well its support and reaching out to sex workers, is benefiting the community it serves.

Our public meetings on Sundays provide an opportunity for teaching, worship, envisioning and sharing time together as a community of people. This is with the aim of individuals enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community.

The trustees believe that the charity meets the public benefit requirements and have complied with the duty in Section 4 and 17 of the Charities Act 2011 and that we have given due regard to the guidance issued by the Charity Commission on delivery of public benefit, including the Supplementary Guidance.

Structure, Governance and Management

Governing document

Citygate Church is a charitable company, limited by guarantee, incorporated on 8 August 2006 and registered as a charity on 15 February 2007. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of Trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a director. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Overall, Citygate Church is led by Russell White and a team of elders. They are responsible to God for the leadership of the church. They will work to ensure that the vision of the church is fully implemented.

The elders named on page 2 served throughout the year.

The trustees carry legal responsibilities and duties. The Trustees (who are appointed by the elders) have a dual responsibility: -

They are the people responsible in law under the charity's governing document for controlling the management and administration of the charity. They have a major responsibility to support the elders in their leadership of the church, which leadership is accountable to God for every aspect of church life including the oversight of the work of the Trustees.

The board of trustees consists of two executive trustees, of whom 2 are elders (Russell White and Sean Theunissen), and 4 nonexecutive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

The trustees have delegated the day to day responsibilities of the charity to key staff and executive trustees. These include Finance, Governance, HR and Risk systems and processes. The executive trustees will report to the trustees on a regular basis on these areas of responsibility. The Elders will set the vision and direction of the church and lead the church through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers has now multiplied into a number of networks which work both individually and in partnership where there is mutual benefit. Guy Miller, an elder of Citygate Church until his resignation in March 2018, leads one of these networks, set up as a charity under the name Commission Apostolic Trust Limited. The charity was established on 14 November 2012 and runs the above activities under its charitable objectives.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustees and the elders to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a monthly basis.

A register of the risks faced by the charity is being developed, identifying the major strategic and operational risks faced and how they are being managed. The major risks identified are reputational risk and loss of key staff.

Citygate Church is developing a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of senior leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits.

The trustees are satisfied that systems are in place to monitor, manage, and mitigate the charities exposure to major risks. They consider that the development of the charity's reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charity's work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiners
Saffery LLP, the charity's independent examiners are willing to remain in office and a resolution to reappoint them will be proposed at the Annual General Meeting.

The Trustees have taken advantage of the small companies' regime in preparing the Report to the Trustees.

On behalf of the Trustees:

Mr J S Salway
Chair of Trustees
Date 25 June 2024

Independent Examiner's Report to the Trustees of Citygate Church Limited

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2023.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (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 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.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Company'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 ICAEW, which is one of the listed bodies.

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 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 the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Independent Examiner's Report to the Trustees of Citygate Church Limited

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.

Saffery LLP

.....

Casidhe Baleri ACA CTA
For and on behalf of Saffery LLP

Chartered Accountants

Midland House
2 Poole Road
Bournemouth Dorset
BH2 5QY

Date: 11 July 2024

Citygate Church

Consolidated Statement of Financial Activities (including Income and Expenditure account)
For the Year ended 31 December 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	2023 £	2022 £
Income					
Donations	2	742,867	25,700	768,567	636,494
Other trading activities	3	60,588	-	60,588	54,620
Charitable activities	4	29,425	7,187	36,612	22,858
Total income		832,880	32,887	865,767	713,972
Expenditure					
Raising funds	5	28,285	371	28,656	7,549
Charitable activities	5	803,296	46,532	849,828	731,911
Total expenditure		831,581	46,903	878,484	739,460
Net deficit		1,299	(14,016)	(12,717)	(25,488)
Reconciliation of funds:					
Total funds brought forward		2,781,974	63,607	2,845,581	2,871,069
Total funds carried forward		2,783,273	49,591	2,832,864	2,845,581

All gains and losses are included above. The deficit for the year for Companies Act purposes was £12,717. (2022: Deficit £25,488)

The notes and accounting policies on pages 19 to 35 form part of these accounts.

Citygate Church
Balance Sheets at 31 December 2023

	Notes	2023 Group £	2023 Charity £	2022 Group £	2022 Charity £
Fixed assets					
Tangible assets	11	2,439,757	2,439,757	2,451,220	2,451,220
Investments	12	-	131	-	131
		2,439,757	2,439,888	2,451,220	2,451,351
Current assets					
Debtors	13	52,517	86,799	34,340	76,748
Cash at bank and in hand		401,415	341,532	393,879	341,607
		453,932	428,331	428,219	418,355
Creditors: Amounts falling due within one year	14	(60,825)	(35,225)	(33,858)	(23,994)
Net current assets		393,107	393,106	394,361	394,361
Total assets less current liabilities		2,832,864	2,832,994	2,845,581	2,845,712
Funds					
Restricted funds	15	49,591	49,591	63,607	63,607
Unrestricted funds	16	2,783,273	2,783,403	2,781,974	2,782,105
Total funds	17	2,832,864	2,832,994	2,845,581	2,845,712

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 25 JUNE 2024 and signed on its behalf by

Mr J Salway

Mr S Theunissen

Company number: 05899708

The notes and accounting policies on pages 19 to 35 form part of these accounts.

Citygate Church
Consolidated cash flow statement
Year ended 31 December 2023

	Notes	2023		2022	
		£	£	£	£
Cash flows from operating activities:					
Net cash provided by operating activities	21		87,362		71,697
Cash flows from investing activities:					
Purchase of property, plant and equipment		(79,826)		(7,822)	
Net cash used in investing activities			(79,826)		(7,822)
Change in cash and cash equivalents in the reporting period			7,536		63,875
Cash and cash equivalents at the beginning of the reporting period			393,879		330,004
Cash and cash equivalents at the end of the reporting period	22		401,415		393,879

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019) and the Companies Act 2006.

Citygate Church constitutes a public benefit entity as defined by FRS102.

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

1.2 Consolidation

These accounts present the results of the Charity and its wholly owned subsidiary Citygate Events Limited. The Charity has taken advantage of the exemption under section 408 of Companies Act 2006, not to publish its own Statement of Financial Activities. The Charity made a deficit for the financial year of £12,717 (2022: deficit £25,488).

1.3 Investments

Investments are stated at historical cost less provision for any diminution in value.

1.4 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated funds represent unrestricted funds earmarked by the trustees for specific purposes.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.5 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.6 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance
Freehold and leasehold property	– 2% on a straight line basis

1.7 **Pension costs**
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

1.8 **Incoming Resources**
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.9 **Resources expended**
Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

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

1.11 **Financial instruments**
The group has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost.

1.12 **Critical estimate and judgements and key sources of estimation uncertainty**
In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision effects both current and future periods.

2 **Donations and legacies**

	Unrestricted funds	Restricted funds	Total funds 2023	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£	£	£	£
Donations						
General gifts	644,757	25,700	670,457	534,196	23,496	557,692
Designated gifts - Building Fund	98,110		98,110	78,802	-	78,802
	742,867	25,700	768,567	612,998	23,496	636,494

3 **Other trading activities**

	2023	2022
	£	£
Rental income	52,344	54,620
Café income	8,254	-
	60,588	

All income from other trading activities was unrestricted in both years.

4 **Charitable Activities**

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Other events and activities	29,425	7,187	36,612	22,858

All income from other trading activities was unrestricted in the prior year.

5 Analysis of total resources expended

Current year	(note 7) Grants £	Staff costs £	Other direct costs £	(note 6) Support costs £	Total 2023 £
Costs of activities for generating funds					
Fundraising expenses	-	-	1,414	-	1,414
Costs in respect of Citygate Events Ltd	-	-	27,242	-	27,242
	-	-	28,656	-	28,656
Charitable activities					
Citygate Centre	-	120,740	213,760	25,998	360,498
Sunday meetings	-	30,551	18,812	34,663	84,026
Mission	40,196	32,424	47,114	25,998	145,732
Youth and children's work	-	58,075	24,122	17,332	99,529
Training and teaching	-	25,815	29,252	34,663	89,730
Pastoral care	-	35,045	605	34,663	70,313
	40,196	302,650	333,665	173,317	849,828
Governance	-	-	-	-	-
Total resources expended	40,196	302,650	362,321	173,317	878,484
Support staff costs		116,337		(116,337)	
		418,987		56,980	

5 Analysis of total resources expended (continued)

Prior Year	(note 7) Grants £	Staff costs £	Other direct costs £	(note 6) Support costs £	Total 2022 £
Costs of activities for generating funds					
Fundraising expenses	-	-	1,264	-	1,264
Costs in respect of Citygate Events Ltd	-	-	6,285	-	6,285
	-	-	7,549	-	7,549
Charitable activities					
Citygate Centre	-	98,287	157,442	29,204	284,933
Sunday meetings	-	28,036	20,635	34,036	82,707
Mission	43,945	30,040	29,919	21,850	125,754
Youth and children's work	-	56,014	22,255	17,019	95,288
Training and teaching	-	23,651	18,600	34,036	76,287
Pastoral care	-	31,950	956	34,036	66,942
	43,945	267,978	249,807	170,181	731,911
Total resources expended	43,945	267,978	257,356	170,181	739,460
Support staff costs		115,639		(115,639)	
		383,617		54,542	

6 Allocation of support costs

Current year	Total 2023 £	Church activities £	Mission activities £	Teaching & Training £	Buildings £
Property costs	1,853	371	834	370	278
Travel costs	-	-	-	-	-
Staff costs	116,337	23,267	52,352	23,267	17,451
Office costs	11,935	2,387	5,371	2,387	1,790
Information Technology	8,266	1,653	3,720	1,653	1,240
Teaching & training costs	3,001	600	1,351	600	450
Finance costs	2,529	506	1,138	506	379
Communications	2,634	527	1,185	527	395
Governance costs:					
• *Audit and accountancy*	5,186	1,037	2,334	1,037	778
• *Legal and professional*	360	72	162	72	54
• *Staff costs*	21,216	4,243	9,546	4,244	3,183
	173,317	34,663	77,993	34,663	25,998

Prior year	Total 2022 £	Church activities £	Mission activities £	Teaching & Training £	Buildings £
Property costs	2,454	491	1,104	491	368
Travel costs	9	2	4	2	1
Staff costs	115,640	23,128	52,038	23,128	17,346
Office costs	11,197	2,239	5,039	2,239	1,680
Information Technology	9,741	1,948	4,384	1,948	1,461
Teaching & training costs	1,819	364	818	364	273
Finance costs	1,792	358	807	358	269
Communications	3,014	603	1,356	603	452
Governance costs:					
• *Audit and accountancy*	5,187	910	3,273	382	622
• *Legal and professional*	359	65	225	26	43
• *Staff costs*	18,970	3,333	11,966	1,396	2,275
	170,182	33,441	81,014	30,937	24,790

7 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2023	Local	Worldwide	2022
	£	£	£	£	£	£
Mission work in India	-	5,814	5,814	-	5,640	5,640
Mission work in Beirut	-	-	-	-	9,100	9,100
Mission work with the poor	-	-	-	-	-	-
Commission	-	10,718	10,718	-	-	-
Apostolic Trust Limited - Westpoint				-	9,744	9,744
Other local mission work	23,664	-	23,664	19,461	-	19,461
	23,664	16,532	40,196	19,461	24,484	43,945

8 Net incoming resources for the year

This is stated after charging:

	2023	2022
	£	£
Depreciation	91,126	82,470
Independent examiner's fees	4,300	4,300

9 Staff costs

Total staff costs were as follows:

	2023	2022
	£	£
Wages and salaries	412,952	364,969
Social security costs	28,270	24,974
Pension costs	14,300	12,684
	455,522	402,627

The average numbers of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2023	2022
		No
Average number of employees	17.5	14

No employee earned over £60,000 during the current or prior year.

During the year the key management personnel received remuneration, including national insurance contributions, of £174,787 (2022: £168,696).

10 Trustees' Remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

Mr S D Theunissen is a trustee of the charity. During the year, Mr S D Theunissen received a salary of £41,182 (2022: £38,041) and pension contributions of £1,747 (2022: £1,590) were made on his behalf, for his role as finance director.

Mr R White is a trustee of the charity (Started 25 May 2016) During the year, Mr R White received a salary of £48,786 (2022: £45,917) and pension contributions of £2,127 (2022: £1,984) were made on his behalf, for his role as Elder of the Church.

No other trustees received any remuneration during the current or previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 18.

11 **Tangible fixed assets - Group and Charity**

	Land and buildings	Other plant & machinery	Total
	£	£	£
Cost or valuation			
At 1 January 2023	2,744,365	409,577	3,153,942
Additions	19,973	59,853	79,826
Disposals	-	-	-
At 31 December 2023	2,764,338	469,430	3,233,768
Depreciation			
At 1 January 2023	380,861	321,861	702,722
Charge for the year	56,000	35,289	91,289
On disposals	-	-	-
At 31 December 2023	436,861	357,150	794,011
Net book value			
31 December 2023	2,327,477	112,280	2,439,757
31 December 2022	2,363,504	87,716	2,451,220

Land and buildings represent costs incurred in respect of premises in freehold and long leasehold property totalling £1,946,414 (2022: £1,934,172). Depreciation charged in respect of the property amounted to £39,641 (2022: £39,228)

12 **Investments**

Movement in value:

	2023		2022	
	Group	Charity	Group	Charity
	£	£	£	£
Cost at 31 December 2023 and 31 December 2022	-	131	-	131
Historical cost at 31 December 2023 and 31 December 2022	-	131	-	131

The charity owns 100% of the issued share capital of Citygate Events Limited, a company registered in England and Wales (07734479).

The subsidiary undertaking, Citygate Events Limited lets and operates the conference and exhibition centres of the Citygate Centre.

12 Investments (continued)

A summary of the subsidiary undertaking results for the year is given below:

	2023 £	2022 £
Gross income	60,588	54,620
Gross expenditure (excluding gift aided profits to charity)	(27,242)	(6,284)
Net surplus before donating profits to charity	33,346	48,336

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2022: £1)

13 Debtors

	2023		2022	
	Group £	Charity £	Group £	Charity £
Trade debtors	21,213	11,990	5,680	4,722
Amounts owed by group undertakings	-	46,422	-	45,626
Prepayments	12,202	12,202	15,726	14,336
VAT recoverable	5,109	2,192	3,769	2,899
Gift aid debtor	8,635	8,635	6,997	6,997
Other debtors	5,358	5,358	2,168	2,168
	52,517	86,799	34,340	76,748

14 Creditors

	2023		2022	
	Group £	Charity £	Group £	Charity £
Amounts due within one year:				
Trade creditors	33,718	29,542	16,915	16,916
Deferred income	21,424	-	9,865	-
PAYE and social security	(19)	(19)	(538)	(538)
Accruals	5,702	5,702	7,616	7,616
	60,825	35,225	33,858	23,994

15 Restricted income funds

Group and Charity

Current year	Balance at 1 January 2023	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Oasis refuge	38	-	-	-	38
Turkey relief fund	-	261	261	-	-
The Ark	3,666	-	3,666	-	-
Community Hub	21,948	16,990	25,399	-	13,539
D Goldsworthy – The Ark	670	-	168	-	502
Covid-19	2,074	50	1,488	-	636
Vocal	(2,315)	4,239	1,923	-	1
Christmas Hamper Appeal	5,950	8,904	11,066	-	3,788
Kids work	-	50	-	-	50
Sleepsafe	(3)	-	-	-	(3)
Westpoint restricted	249	-	240	-	9
Support & Outreach	4,330	2,393	2,692	-	4,031
DCF	2,000	-	-	-	2,000
Southbourne	25,000	-	-	-	25,000
Total	63,607	32,887	46,903	-	49,591

15 **Restricted income funds (continued)**

Group and Charity

Prior year	**Balance at 1 January 2022**	**Incoming resources**	**Outgoing resources**	**Transfers**	**Balance at 31 December 2022**
	£	**£**	**£**	**£**	**£**
Oasis refuge	38	-	-	-	38
Ukraine	-	4,253	4,253	-	-
The Ark	3,666	-	-	-	3,666
Community Hub	20,568	2,480	1,100	-	21,948
Youth	895	-	895	-	-
D Goldsworthy – The Ark	893	-	223	-	670
Covid-19	1,286	1,372	584	-	2,074
Vocal	(1,910)	4,027	4,432	-	(2,315)
Christmas Hamper Appeal	2,634	12,471	9,155	-	5,950
Sleepsafe	523	-	526	-	(3)
Westpoint restricted	120	-	(129)	-	249
Support & Outreach	5,246	334	1,250	-	4,330
Priest Donation	-	100	100	-	-
DCF	-	2,000	-	-	2,000
Southbourne	25,000		-	-	25,000
Total	58,959	27,037	22,389	-	63,607

Restricted funds are made up as follows:

Oasis Refuge – Donation received specifically for our work with the Women's Refuge.

Ukraine fund - Donations received specifically to support Ukraine Christian Ministries who are providing shelter to those displaced from their homes across the country.

The Ark – A donation given by the ASDA Foundations for Citygate Church's work among the poor and vulnerable. A large proportion of the activities relate to work among the homeless.

Community Hub – A fund to support Citygate Community Hub which is a partnership of local agencies, charities and churches in Bournemouth supporting people with social, financial and health issues. It is a secure drop-in providing emergency food in partnership with Bournemouth Foodbank and support to local people in crisis.

Youth – A donation to be used for our Youth ministry.

D Goldsworthy – The Ark – A donation to support our work with the poor and vulnerable including the homeless.

Covid-19 – A fund set up to support those affected by Coronavirus who are not able to access government support

15 Restricted income funds (continued)

Vocal – Donations received from our vocal community to support the costs of professional training and trips. This is a new fund, which is currently in a deficit but is expected to be self-sustaining going forward.

Christmas Hamper Appeal – A project set up in partnership with Bournemouth Foodbank and other local agencies, to provide food hampers to families in crisis at Christmas.

Sleepsafe – A project set up in partnership with Faithworks Wessex and other local churches to provide shelter at the Citygate Centre for the homeless during the coldest months of the year.

Westpoint restricted – Donations received specifically to fund individuals Westpoint Event costs.

Support & Outreach – A donation to support those in need of our outreach work.

Priest Donation - Donation to support Priests work overseas

DCF – A fund used to help cover stock costs for the hamper project and some salary required for our Community Worker to ensure the food bank remains operational.

Southbourne – A fund used for development of the new Southbourne site.

Turkey Relief Fund – To provide relief to those affected by the earthquakes in Turkey.

Kids Work - A fund specifically to go towards equipping Kids Work.

16 Unrestricted funds

Group Current year	Balance at 1 January 2023	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2023
	£	£	£	£	£
Designated funds:					
Building	40,361	270	42,222	1,591	-
Gift Week	-	100,276	70,810	-	29,466
Southbourne - Cash	27,250	-	5,827	-	21,423
Southbourne - Building	784,254	-	17,048	(898)	766,308
	851,865	100,546	135,907	693	817,197
General funds	1,930,109	732,334	695,674	(693)	1,966,076
	2,781,974	832,880	831,581	-	2,783,273

16 Unrestricted funds (continued)

Charity

Current year	Balance at 1 January 2023	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2023
Designated funds:	£	£	£	£	£
Building	40,361	270	42,222	1,591	-
Gift Week	-	100,276	70,810	-	29,466
Southbourne - Cash	27,250	-	5,827	-	21,423
Southbourne - Building	784,254	-	17,048	(898)	766,308
	851,865	100,546	135,907	693	817,197
General funds	1,930,240	705,092	668,433	-	1,966,900
	2,782,105	805,638	804,340	-	2,783,403

Group

Prior year	Balance at 1 January 2022	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2022
Designated funds:	£	£	£	£	£
Building	58,287	72,728	90,654	-	40,361
Southbourne - Cash	24,949	6,261	3,960	-	27,250
Southbourne - Building	801,566	-	17,312	-	784,254
	884,802	78,989	111,926	-	851,865
General funds	1,927,308	607,947	605,146	-	1,930,109
	2,812,110	686,936	717,072	-	2,781,974

16 Unrestricted funds (continued)

Charity

Prior year	Balance at 1 January 2022	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2022
Designated funds:	£	£	£	£	£
Building	58,287	72,728	90,654	-	40,361
Southbourne - Cash	24,949	6,261	3,960	-	27,250
Southbourne - Building	801,566	-	17,312	-	784,254
	884,802	78,989	111,926	-	851,865
General funds	1,927,439	601,661	598,860	-	1,930,240
	2,812,241	680,650	710,786	-	2,782,105

Designated funds are made up as follows:
The Building fund relates to monies set aside in case of emergency works required to be carried out on the building.

The Southbourne cash fund relates to the cash transferred from Southbourne Evangelical Church during the year, set aside to be spent on future church running costs.

The Southbourne building fund relates to the asset transferred from Southbourne Evangelical Church during the year, held as freehold property.

The Gift Week designated fund relates to money donated to be used to fund major projects such as; the development of the Southbourne site, investing in a cafe at our Bournemouth site, and supporting local and global missions.

17 Analysis of net assets between funds

Funds balances are represented by:
Group

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,439,757	-	2,439,757	2,451,218	-	2,451,218
Net current assets	343,516	49,591	393,107	330,756	63,607	394,363
	2,783,273	49,591	2,832,864	2,781,974	63,607	2,845,581

Charity

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	2,439,888	-	2,439,888	2,451,218	-	2,451,218
Net current assets	343,515	49,591	393,106	330,887	63,607	394,494
	2,783,403	49,591	2,832,994	2,782,105	63,607	2,845,712

Designated funds consist of £768,308 (2022: £784,254) tangible fixed assets and £50,889 (2022: £67,611) net current assets.

18 Related party transactions

During the year, 4 trustees' (2022: 1) were reimbursed £5,630 (2022: £10) for travel, catering, books, and refreshment expenses.

The charity owns 100% of the issued share capital of Citygate Events Limited, a company incorporated on 9 August 2011. Mr S D Theunissen and Mr J S Salway are directors of this company.

As at 31 December 2023, Citygate Events Limited owed Citygate Church £44,422 (2022: £45,626) which primarily relates to the gift aid distribution payable.

19 Company limited by guarantee

Citygate Church is a company limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £10. At 31 December 2023, the total of such guarantees was £40 (2022: £40).

20 Taxation

Citygate Church is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

The subsidiary company is subject to Corporation tax.

21 Reconciliation of net income to net cash flow from operating activities

	2023 £	2022 £
Net income for the reporting period (as per the statement of financial activities)	(12,717)	(25,488)
Depreciation	91,289	82,470
P/L on disposal of fixed assets	-	313
(Increase)/decrease in debtors	(18,177)	(1,603)
Increase/(decrease) in creditors	26,967	16,005
Net cash inflow from operating activity	87,362	71,697

22 Analysis of changes in net funds

	Balance at 1 January 2023 £	Cash flows £	Balance at 31 December 2023 £
Cash in hand	393,879	7,536	401,415

	Balance at 1 January 2022 £	Cash flows £	Balance at 31 December 2022 £
Cash in hand	330,004	63,875	393,879
	330,004	63,875	393,879

CITYGATE CHURCH

England & Wales - Charity number 1117985

Accounts

Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church

Report and Financial Statements

31 December 2022

Citygate Church

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Citygate Church

Trustees and Trust Information
Year ended 31 December 2022

Trustees	Mr J Salway Mr S Theunissen Mr R White Mr J Cornish (resigned 02.03.2022) Mr N Beal Ms. R Millard (appointed 25.01.2022) Mrs C Smith (appointed 27.09.2022)
Secretary	Mr S D Theunissen
Independent examiners	Saffery Champness LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	05899708
Charity Number	1117985
Principal Office	138A Holdenhurst Road Bournemouth Dorset BH8 8AS
Elders	Mr R White Mr T Francis Mr S Theunissen Mr A Oates

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the year ended 31 December 2022.

The trustees named on page 2 served throughout the year.

Objectives and Activities

Principal Aims & Objectives

The main objectives of Citygate Church are to advance the Christian faith, to proclaim and further the gospel of God the Father, the Son and the Holy Spirit and to preach and teach the Christian faith.

To relieve sickness, poverty and distress to persons in need by virtue of age or social or economic circumstances.

To advance the education whether of children or of adults.

To further such other charitable purposes as the trustees from time to time in their absolute discretion determine.

Principal Activities

In order to achieve its objectives, Citygate Church works through the following core activities:

1. Sunday meetings – Citygate Church meets on Sunday mornings for worship and preaching of the gospel message.

2. Teaching and Training

    a. Alpha – a series of seminars and discussion groups for Christians and non-Christians alike, used to help people from all backgrounds to explore Christianity.

    b. "Rooted" course – a course for those seeking to become members of Citygate Church. The course enables anyone to explore the vision of Citygate Church.

    c. A number of other courses are run throughout the year including Baptism courses, Marriage Preparation courses, Leadership and equipping courses as well as encouraging and supporting many courses and conferences run by Commission, the group of churches we are involved with.

3. Youth and children's work, students to twenties

    a. Citygate has a wide range of activity groups for children. Our Sunday activities include four age-appropriate groups for children which aim to teach the authentic Christian message through fun and engaging activities. There are also two youth groups for ages 11-18 who meet midweek and on Sundays. These groups are fun, thriving communities where young people grow and develop in their faith.
    b. Students - Citygate students reach out to those in higher education, at BU and AUCB. We are regularly engaging with around 50 students per week providing teaching, prayer and community.

4. Mission Work

a. Worldwide

- India Mission Support – a project run by Steve and Beth Deveraj in Tamil Nadu, India, involving the establishment of a school in a rural district of India as well as leading a local church. The Deveraj family will be returning to the UK in 2023 and it is likely that our funding to the project will terminate at the same time.

- Beirut Mission Support – supporting Dave and Karen Priest in Beirut, as part of a team to bring the gospel message to this area. Dave and Karen Priest returned to the UK at the end of 2022. Our funding to this project will not continue into 2023.

- Bursary Fund – Citygate is committed to mission. A fund has been set up to contribute towards mission trips abroad for Citygate members looking to gain mission experience in different cultures.

- Commission Apostolic Trust Ltd – Citygate is committed to supporting Commission in its vision to plant churches, training leaders, reach the nations with the gospel and support the poor. Citygate give regularly to the work of Commission nationally and internationally.

b. Local Mission Work

- Little Acorns – a weekly toddlers group gathering up to 15 adults and a further 20 children. This work has been a regular part of Citygate for many years and continues to be one of our most regularly attended groups

- Truth be Told - a weekly intergenerational storytelling group which seeks to build community among the youngest and oldest in our communities.

- Life Groups - We run a number of Life groups which meet in each other's homes. These groups are essential to the life of Citygate Church as we seek to live life together and build genuine relationships. These groups are for those already a part of the church and for those looking in. These groups meet together regularly during the week and to outreach within their localities.

- DNA groups - We facilitate opportunities for people to meet in groups of 3-4 during the week to study the bible and build each other's faith. We have made these groups possible through accessible content on our website.

- Citygate Community Hub - The Citygate Community Hub is a partnership between Citygate Church and a number of agencies including Bournemouth Foodbank, providing emergency food and support to local people in crisis.

5. Pastoral Care

- We have a pastoral team who look to care for those in need of support, whether they are going through tough situations in work life or home life, or whether they are looking to grow in their faith through discipleship.

Achievements and performance

Overview

In 2022 Russell White, Lead Elder of Citygate Church, with the support of the leadership team and staff, brought our focus on the Kingdom of God; looking at how we as disciples can be a blessing to our communities and workplaces.

Our Community Hub continues to offer vital support to people in need. In 2022 we were able to offer 2819 Food Bank parcels and provided 255 caseworkers appointments. Our Hub team is able to come alongside those in need over a period of time and help access support from relevant agencies. The Hub is open 5 days a week providing relief, restoration and reform to those in need.

We gather every Sunday across our two sites (Bournemouth and Southbourne) as a church community to worship, pray and hear teaching from the Bible. We continue to stream our church meetings from our Bournemouth site.

Our venue income at the Citygate Centre decreased significantly through the pandemic. Through 2022 we started to see our venue income slowly increase.

By the end of 2022 we saw around 100 new members added, 6 people baptized, 87 people completed our Alpha courses, 804 people received our welcome bags giving them an opportunity to be a part of the church community, and 19 people became Christians.

Although numerical growth is important, we are more concerned with personal lives being changed by the gospel and we are therefore thrilled with the many testimonies of people who have been affected in this way throughout the year.

Review of the year's activities

Each of the areas of activities of Citygate Church along with the development of the Citygate Centre are outlined below with significant achievements for 2022 noted.

1. Sunday meetings

   One of Citygate Church's key activities are our Sunday meetings where our focus is to worship and encounter God, preach from the Bible and offer prayer for those in need or those wanting to grow in their faith. It is also an opportunity to welcome new people from all walks of life and help each person to find their place in Citygate Church. When the pandemic hit in March 2020, we moved our Sunday meetings online as well as all the ways to connect with our existing congregation and guests.

   We continued to stream our meetings every week through 2022 and have seen consistent viewers and people finding Citygate through our YouTube channel.

   Our average attendance across both sites in 2022 was 437 per week.

   In 2022 we continued to prioritise helping people to commit to life groups in which they can find friendship on a deeper level than is possible at our larger Sunday meetings.

2. Teaching and training

   Our Alpha Courses were well attended in the year. We also had 113 people attend our Rooted course which helps people get established in building community and released into mission.

3. Youth and children's work, students and twenties

   Our children and youth work has continued to develop. We continued to provide engaging content for our children through our Sunday gatherings across sites. Our Hero Party in October was a great success with around 420 children and their families attending.

   Our Youth team saw a significant increase in engagement in 2022. The team are gathering around 50 youth every week on Friday nights and have also started life groups for our older youth on Sunday nights. Our team also took 49 youth to the Newday event in 2022 for times of worship, teaching and building community.

4. Mission Work

   Worldwide

   The projects in Tamil Nadu in India are continuing to serve the local community, with two churches now established, a school serving over 600 pupils, as well as an agricultural initiative. There is also a children's home to care for orphans and vulnerable children. Our support will come to an end in 2023 as the Deveraj family settle back in the UK but the project which is supported by a number of charities will continue.

   We continued to support Dave and Karen Priest and the team in the Middle East as they transitioned back to the UK for a season. Our support will finish at the end of 2022 and we will review future funding to the project if Dave and Karen return.

   We were able to support Ukraine Christian Mission with funds raised from our Gift weeks to support churches that are supporting those in need.

   Our support to Commission Apostolic Trust, both in time and monetary resources, is helping to support churches being started, leaders being trained and equipped, and communities being transformed by the Christian message both nationally and internationally. We also provide free office space to Commission throughout the year.

   We continued to offer opportunities for overseas mission through our Bursary Fund. This fund is available to church members who choose to join a volunteer team for mission trips overseas. Citygate Church looks to provide a contribution towards mission costs.

   Local

   Our established local ministries and projects such as Little Acorns continue to support and serve the local community. Our community ministries also serve different spheres of our society and they have continued to gather momentum in 2022. We also have a number of local missional partners who we support in a number of ways who enable us to fulfil our mission.

Ministries

- Mighty Oaks - A coffee morning for the over 60s, providing friendship and support on a weekly basis.
- Treasure - Treasure is a support group for women coming out of abusive, controlling relationships.
- Transform - A support and bible study group for those in recovery from addiction.
- Student ministry - Supporting students through teaching, building community and discipleship every Tuesday night during term time.

Missional Partners

- Bournemouth Foodbank - Providing emergency food and support to local people in crisis.
- Safe Families - Offering hope, belonging and support to children, families and care givers, in partnership with local churches.
- PACE - Helping everyone in schools explore the Christian faith through assemblies, lessons and lunchtime clubs.
- Teen Challenge Dorset - Helping young people who have developed life controlling problems, especially drug and alcohol addiction.
- Christmas Hamper Appeal - Each year, delivering over 200 hampers to families in crisis over the Christmas period.
- Bournemouth Town Pastors - Showing the love of Jesus, in practical and non-judgmental ways, by providing items to help those in need on nights out in Bournemouth town Centre.
- A21 - An anti-human trafficking charity promoting awareness and support for victims of human trafficking.

These groups are making a tangible difference in people's lives, and we are seeing a number of those attending.

The Citygate Centre

The Citygate Centre is being significantly utilized by Citygate Church ministries as well as the wider community.

Citygate Events Ltd, Citygate Church's trading arm, having started trading in 2014, continued in its activity throughout 2022. We have managed to keep good relationships with existing clients and continue to attract a diverse range of clients for hiring the venue, from community enterprises to corporate businesses as well as Citygate and Commission Network ministries

Citygate Events Ltd had turnover of £55k (2021: £20k) for the year. We took the decision to continue to gift Commission the use of some office space. This income has allowed us to significantly subsidize the centre running costs and we look to grow our turnover in subsequent years.

Communications and resources
Throughout 2022 we continued to develop our website. Our website traffic has significantly increased over the last few years and is often a person's first interaction with Citygate church as well as our main way of finding out and signing up to Citygate events that are run.

In 2022 we continued to invest significantly in our social media activity. Natalie King has formulated and implemented a strategy for engaging our Citygate family and guests on Instagram and Facebook and we are seeing high levels of engagement. We were able to take on two volunteer Communications Interns who supported Nat King in her role as communications manager. We also send regular updates on Citygate activities through our weekly e-bulletin.

Incoming resources
Total incoming resources for the year were £714k (2021: £1.46M). This income is made up of donations, event ticket income, rental income and gifted profits from Citygate Events Ltd. In 2021 the Southbourne Evangelical Church building was transferred to the Citygate Charity.

Undesignated donations are mainly received from Citygate Church members and those who would call Citygate their church. These gifts amounted to £534k (2021: £484k). Gifted profits from Citygate Events Ltd amounted to £48k (2021: £18k).

The trustees set out some funding objectives for the gift week in 2022. Funds raised during the gift week were to fund major projects such as the development of the Southbourne site, investing in a cafe at our Bournemouth site, and supporting local and global missions. From gift weeks we raised donations of £68k (2021: £98k).

Future objectives

2022 was a year in which we returned from the pandemic. As a church we saw unprecedented growth in attendance on our Sundays and midweek events.

In 2023 our vision will continue to be 'seeing lives transformed, every day, across the bay' but our focus for 2023 will be on building on our infrastructure to sustain growth. Our Southbourne site is almost at capacity and so we will be exploring new premises options which will better suit our needs as a site and provide an opportunity for future growth. Our Bournemouth site is also almost at capacity for our one morning meeting. In 2023 we will plan to create a second morning meeting in order to sustain our growth and provide opportunities for future growth.

Citygate Church is now a multisite church and we believe that more sites will be added over the years in order to see lives transformed across the bay. We will continue to welcome visitors from all walks of life whether through our community outreach or during our Sunday services and integrate them into Citygate church, helping them to find their place to belong.

Our Alpha courses will continue to be key activities in helping people to explore Christianity and grow in their faith.

Finally, continuing to build a strong administrative base is key in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Grant making policy
Grants are made to organisations or individuals that we have long standing relationship with.

We continue to support Steve and Beth Deveraj, members of Citygate Church who moved to Tamil Nadu in India to start a school and church. We have had a long-standing relationship with the family and look to support them coming back to England every 3 or 4 years for respite. We are in communication a number of times during the year, receiving reports on the development of both projects.

We have continued to financially support Dave and Karen Priest in Beirut as part of a mission team reaching into this area.

We have continued to support our missional partners: The PACE Trust; Teen Challenge Dorset; Safe Families; Bournemouth Town Pastors, A21.

We regularly give to Commission Apostolic Trust Ltd which is a network of churches who support each other and apostolically oversee Citygate Church. In 2017 we took the decision to offer the office space that Commission occupy in the Citygate Centre for free. The market value of the fully serviced space is approximately £30,000.

Reserves Policy
The trustees review the charity's reserves regularly in the light of Charity Commission guidance. The trustees believe that the charity should hold free reserves of between three and six months of regular church giving income, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2022 are £2,846k (2021: £2,871k).
- There is £64k (2021: £59k) for restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. Expenditure is distributed in line with these requirements. In 2022 Citygate Church received donations and other income to the value of £27k for restricted purpose. The apportionment of the funding is specified in note 15 of the accounts.
- £852k (2021: £885) has been designated by the trustees at 31 December 2022. The balance designated at 31 December 2022 is the freehold property of the charity as well as the amount that the trustees feel should be set aside in case of emergency works required to be carried out on the building.

Within the unrestricted funds there is £1,555,365 which could only be realised by selling the fixed assets held by the charity.

The total free reserves held by the charity at the year-end are £374,635 (2021: £202,693). This amount is above the policy set by the trustees as three to six months of regular church income (£180k and £360k). In 2023 the charity is embarking on a building purchase for our Southbourne site. Some of these reserves will be used on this project and bring our free reserves in line with the policy set out.

Support, volunteers and other organisations

Citygate Church is only able to continue in the work it does because of the time and resources given by volunteers. The trustees express their thanks for the ongoing generosity of individuals in both donations and volunteer time.

Employees
The work of Citygate Church relies on the commitment and hard work of its valued staff. At the year-end Citygate Church directly employed 14 members of staff (both full-time and part-time).

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy
Trustees decide on salaries for all staff. The process for review involves using a Salary Matrix which was developed by one of the trustees which considers key responsibility areas for each role which are scored on a systematic basic and weighted depending on the level of responsibility and value that each category is to the organisation. Appraisal review feedback is also given to the trustees and used in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit
One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically, churches will engage in a number of different projects - a recent survey of churches associated with 'Commission', found that each church was involved in an average of seven social action projects. The most common are:

Mothers and toddlers' groups
Marriage counselling /courses
Community festivals/fun days
Debt counselling
Children's clubs (not including Sunday school type activities)
School assemblies / RE work
Parenting help/courses
Food distribution
Caring for the Elderly (not exclusively for church members) Youth
work

While these are the most common, there are many others which churches run, and also in conjunction with other churches in their local vicinity. These include street patrols, sex workers/ trafficking, pregnancy/postabortion help, working with the homeless and other community improvement initiatives (such as clean ups). Working with those in or recovering from addiction (e.g. drugs/alcohol) is also a common social action project among this family of churches. Citygate Church is involved in most of the above activities and its work among those in recovery from addiction and abuse as well its support and reaching out to sex workers, is benefiting the community it serves.

Our public meetings on Sundays provide an opportunity for teaching, worship, envisioning and sharing time together as a community of people. This is with the aim of individuals enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community.

The trustees believe that the charity meets the public benefit requirements and have complied with the duty in Section 4 and 17 of the Charities Act 2011 and that we have given due regard to the guidance issued by the Charity Commission on delivery of public benefit, including the Supplementary Guidance.

Structure, Governance and Management

Governing document

Citygate Church is a charitable company, limited by guarantee, incorporated on 8 August 2006 and registered as a charity on 15 February 2007. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of Trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a director. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Overall, Citygate Church is led by Russell White and a team of elders. They are responsible to God for the leadership of the church. They will work to ensure that the vision of the church is fully implemented.

The elders named on page 2 served throughout the year.

The trustees carry legal responsibilities and duties. The Trustees (who are appointed by the elders) have a dual responsibility: -

They are the people responsible in law under the charity's governing document for controlling the management and administration of the charity. They have a major responsibility to support the elders in their leadership of the church, which leadership is accountable to God for every aspect of church life including the oversight of the work of the Trustees.

The board of trustees consists of two executive trustees, both of whom are elders (Russell White and Sean Theunissen), and 4 non-executive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

The trustees have delegated the day-to-day responsibilities of the charity to key staff and executive trustees. These include Finance, Governance, HR and Risk systems and processes. The executive trustees will report to the trustees on a regular basis on these areas of responsibility. The Elders will set the vision and direction of the church and lead the church through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers has now multiplied into a number of networks which work both individually and in partnership where there is mutual benefit. Guy Miller, an elder of Citygate Church until his resignation in March 2018, leads one of these networks, set up as a charity under the name Commission Apostolic Trust Limited. The charity was established on 14 November 2012 and runs the above activities under its charitable objectives.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustees and the elders to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a monthly basis.

A register of the risks faced by the charity is being developed, identifying the major strategic and operational risks faced and how they are being managed. The major risks identified are reputational risk and loss of key staff.

Reputational risk is managed through a number of strategies including accountability of senior leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits.

The trustees are satisfied that systems are in place to monitor, manage, and mitigate the charities exposure to major risks. They consider that the development of the charity's reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charity's work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Citygate Church for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

In so far as the trustees are aware:

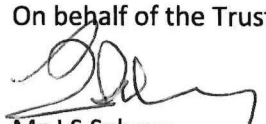
- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent examiner
Saffery Champness, the charity's independent examiners are willing to remain in office and a resolution to reappoint them will be proposed at the Annual General Meeting.

The Trustees have taken advantage of the small companies' regime in preparing the Report of the Trustees.

On behalf of the Trustees:



Mr J S Salway
Chair of Trustees
Date: 31 July 2023

Citygate Church
Independent Examiner's Report to the Trustees of
Citygate Church Limited

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2022.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (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 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.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Company'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 a member of ICAEW, which is one of the listed bodies.

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 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 the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Citygate Church

Independent Examiner's Report to the Trustees of Citygate Church Limited

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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.

.....

Casidhe Baleri ACA CTA
For and on behalf of Saffery Champness LLP

Chartered Accountants

Midland House
2 Poole Road
Bournemouth Dorset
BH2 5QY

Date:

Citygate Church
Consolidated Statement of Financial Activities (including Income and Expenditure account)
For the Year ended 31 December 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	2022 £	2021 £
Income					
Donations	2	612,998	23,496	636,494	1,425,006
Other trading activities	3	54,620	-	54,620	19,558
Charitable activities	4	19,318	3,540	22,858	14,348
Total income		686,936	27,036	713,972	1,458,912
Expenditure					
Raising funds	5	7,172	377	7,549	2,242
Charitable activities	5	709,900	22,011	731,911	643,728
Total expenditure		717,072	22,388	739,460	645,970
Net income		(30,136)	4,648	(25,488)	812,942
Reconciliation of funds:					
Total funds brought forward		2,812,110	58,959	2,871,069	2,058,127
Total funds carried forward		2,781,974	63,607	2,845,581	2,871,069

All gains and losses are included above. The deficit for the year for Companies Act purposes was £25,488. (2021: Surplus £812,942)

The notes and accounting policies on pages 20 to 36 form part of these accounts.

Citygate Church
Balance Sheets at 31 December 2022

	Notes	2022 Group £	2022 Charity £	2021 Group £	2021 Charity £
Fixed assets					
Tangible assets	11	2,451,220	2,451,220	2,526,181	2,526,181
Investments	12	-	131	-	131
		2,451,220	2,451,351	2,526,181	2,526,312
Current assets					
Debtors	13	34,340	76,748	32,737	45,218
Cash at bank and in hand		393,879	341,607	330,004	309,794
		428,219	418,355	362,741	355,012
Creditors: Amounts falling due within one year	14	(33,858)	(23,994)	(17,853)	(10,124)
Net current assets		394,361	394,361	344,888	344,888
Total assets less current liabilities		2,845,581	2,845,712	2,871,069	2,871,200
Funds					
Restricted funds	15	63,607	63,607	58,959	58,959
Unrestricted funds	16	2,781,974	2,782,105	2,812,110	2,812,241
Total funds	17	2,845,581	2,845,712	2,871,069	2,871,200

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 27th June 2023 and signed on its behalf by

.....
Mr J Salway

.....
Mr S Theunissen

Company number: 05899708

The notes and accounting policies on pages 20 to 36 form part of these accounts.

Citygate Church
Consolidated cash flow statement
Year ended 31 December 2022

	Notes	£	2022 £	£	2021 £
Cash flows from operating activities:					
Net cash provided by operating activities	21		71,697		139,692
Cash flows from investing activities:					
Purchase of property, plant and equipment		(7,822)		(70,373)	
Net cash used in investing activities			(7,822)		(70,373)
Change in cash and cash equivalents in the reporting period			63,875		69,319
Cash and cash equivalents at the beginning of the reporting period			330,004		260,685
Cash and cash equivalents at the end of the reporting period	22		393,879		330,004

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019) and the Companies Act 2006.

Citygate Church constitutes a public benefit entity as defined by FRS102.

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

1.2 Consolidation

These accounts present the results of the Charity and its wholly owned subsidiary Citygate Events Limited. The Charity has taken advantage of the exemption under section 408 of Companies Act 2006, not to publish its own Statement of Financial Activities. The Charity made a deficit for the financial year of £25,488 (2021: surplus £812,942)

1.3 Investments

Investments are stated at historical cost less provision for any diminution in value.

1.4 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated funds represent unrestricted funds earmarked by the trustees for specific purposes.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.5 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.6 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance
Freehold and leasehold property	– 2% on a straight line basis

1.7 **Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

1.8 **Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.9 **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.10 **Cash and cash equivalents**

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

1.11 **Financial instruments**

The group has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost.

1.12 **Critical estimate and judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision effects both current and future periods.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2022	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£	£	£	£
Donations						
General gifts	534,196	23,496	557,692	465,307	57,014	522,321
Designated gifts - Building Fund	78,802	-	78,802	902,685	-	902,685
	612,998	23,496	636,494	1,367,992	57,014	1,425,006

3 Other trading activities

	2022	2021
	£	£
Rental income	54,620	19,558

All income from other trading activities was unrestricted in both years.

4 Charitable Activities

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Other events and activities	19,318	3,540	22,858	14,348

All income from other trading activities was unrestricted in the prior year.

5 Analysis of total resources expended

Current year	(note 7) Grants £	Staff costs £	Other direct costs £	(note 6) Support costs £	Total 2022 £
Costs of activities for generating funds					
Fundraising expenses	-	-	1,264	-	1,264
Costs in respect of Citygate Events Ltd	-	-	6,285	-	6,285
	-	-	7,549	-	7,549
Charitable activities					
Citygate Centre	-	98,287	157,442	29,204	284,933
Sunday meetings	-	28,036	20,635	34,036	82,707
Mission	43,945	30,040	29,919	21,850	125,754
Youth and children's work	-	56,014	22,255	17,019	95,288
Training and teaching	-	23,651	18,600	34,036	76,287
Pastoral care	-	31,950	956	34,036	66,942
	43,945	267,978	249,807	170,181	731,911
Total resources expended	43,945	267,978	257,356	145,666	739,460
Support staff costs		115,639		(115,639)	
		383,617		30,027	

5 Analysis of total resources expended (continued)

Prior Year	(note 7) Grants £	Staff costs £	Other direct costs £	(note 6) Support costs £	Total 2021 £
Costs of activities for generating funds					
Fundraising expenses	-	-	567	-	567
Costs in respect of Citygate Events Ltd	-	-	1,675	-	1,675
			2,242	-	2,242
Charitable activities					
Citygate Centre	-	81,344	146,616	24,505	252,465
Sunday meetings	-	27,174	4,869	32,673	64,716
Mission	49,773	28,625	26,770	24,505	129,673
Youth and children's work	-	48,163	4,172	16,335	68,670
Training and teaching	-	22,959	7,187	32,673	62,819
Pastoral care	-	30,912	1,800	32,673	65,385
	49,773	239,177	191,414	163,364	643,728
Total resources expended	49,773	239,177	193,656	163,364	645,970
Support staff costs		134,207		(134,207)	
		373,384		29,157	

6 Allocation of support costs

Current year	Total 2022 £	Church activities £	Mission activities £	Teaching & Training £	Buildings £
Property costs	2,454	491	1,104	491	368
Travel costs	9	2	4	2	1
Staff costs	115,640	23,128	52,038	23,128	17,346
Office costs	11,197	2,239	5,039	2,239	1,680
Information Technology	9,741	1,948	4,384	1,948	1,461
Teaching & training costs	1,819	364	818	364	273
Finance costs	1,792	358	807	358	269
Communications	3,014	603	1,356	603	452
Governance costs:					
• *Audit and accountancy*	5,187	910	3,273	382	622
• *Legal and professional*	359	65	225	26	43
• *Staff costs*	18,970	3,333	11,966	1,396	2,275
	170,182	33,441	81,014	30,937	24,790

Prior year	Total 2021 £	Church activities £	Mission activities £	Teaching & Training £	Buildings £
Property costs	2,320	464	1,044	464	348
Travel costs	314	63	141	63	47
Staff costs	115,758	23,152	52,090	23,152	17,364
Office costs	9,194	1,839	4,137	1,839	1,379
Information Technology	11,292	2,258	5,082	2,258	1,694
Teaching & training costs	181	36	82	36	27
Finance costs	(237)	(47)	(107)	(47)	(36)
Communications	547	109	247	109	82
Governance costs:					
• *Audit and accountancy*	5,187	1,037	2,334	1,037	779
• *Legal and professional*	359	72	162	72	53
• *Staff costs*	18,449	3,670	8,302	3,670	2,807
	163,364	32,653	73,514	32,653	24,544

7 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2022	Local	Worldwide	2021
	£	£	£	£	£	£
Mission work in India	-	5,640	5,640	-	5,640	5,640
Mission work in Beirut	-	9,100	9,100	-	12,000	12,000
Mission work with the poor	-	-	-	1,500	-	1,500
Commission Apostolic Trust Limited - Westpoint	-	9,744	9,744	-	8,858	8,858
Other local mission work	19,461	-	19,461	21,775	-	21,775
	19,461	24,484	43,945	23,275	26,498	49,773

8 Net incoming resources for the year

This is stated after charging:

	2022	2021
	£	£
Depreciation	82,470	88,993
Independent examiner's fees	4,300	-
Auditor's remuneration	-	7,950

9 Staff costs

Total staff costs were as follows:

	2022	2021
	£	£
Wages and salaries	364,969	339,677
Social security costs	24,974	22,227
Pension costs	12,684	11,480
	402,627	373,384

The average numbers of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2022	2021
		No
Average number of employees	14	14

No employee earned over £60,000 during the current or prior year.

During the year the key management personnel received remuneration, including national insurance contributions, of £168,696 (2021: £135,697)

10 Trustees' remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

Mr S Theunissen is a trustee of the Charity. During the year, Mr S Theunissen received a salary of £38,041 (2021: £36,767) and pension contributions of £1,590 (2021: £1,526) were made on his behalf, for his role as finance director.

Mr R White is a trustee of the Charity. During the year, Mr R White received a salary of £45,917 (2021: £44,797) and pension contributions of £1,984 (2021: £1,928) were made on his behalf, for his role as Elder of the Church.

No other trustees received any remuneration during the current or previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 18.

11 **Tangible fixed assets - Group and Charity**

	Land and buildings £	Other plant & machinery £	Total £
Cost or valuation			
At 1 January 2022	2,744,365	402,068	3,146,433
Additions	-	7,822	7,822
Disposals	-	(313)	(313)
At 31 December 2022	2,744,365	409,577	3,153,942
Depreciation			
At 1 January 2022	325,274	294,978	620,252
Charge for the year	55,587	26,883	82,470
On disposals	-	-	-
At 31 December 2022	380,861	321,861	702,722
Net book value			
31 December 2022	2,363,504	87,716	2,451,220
31 December 2021	2,419,091	107,090	2,526,181

Land and buildings represent costs incurred in respect of premises in long leasehold property totalling £1,934,172 (2021: £1,926,440). Depreciation charged in respect of the property amounted to £39,228 (2021: £39,228)

12 **Investments**

Movement in value:

	2022		2021	
	Group £	Charity £	Group £	Charity £
Cost at 31 December 2022 and 31 December 2021	-	131	-	131
Historical cost at 31 December 2022 and 31 December 2021	-	131	-	131

The charity owns 100% of the issued share capital of Citygate Events Limited, a company registered in England and Wales (07734479).

The subsidiary undertaking, Citygate Events Limited lets and operates the conference and exhibition centres of the Citygate Centre.

12 **Investments (continued)**

A summary of the subsidiary undertaking results for the year is given below:

	2022 £	2021 £
Gross income	54,620	19,558
Gross expenditure (excluding gift aided profits to charity)	(6,284)	(1,676)
Net surplus before donating profits to charity	48,336	17,882

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2021: £1)

13 **Debtors**

	2022		2021	
	Group £	Charity £	Group £	Charity £
Trade debtors	5,680	4,722	6,614	2,564
Amounts owed by group undertakings	-	45,626	-	17,233
Prepayments	15,726	14,336	15,722	15,722
VAT recoverable	3,769	2,899	815	112
Gift aid debtor	6,997	6,997	6,234	6,234
Other debtors	2,168	2,168	3,352	3,353
	34,340	76,748	32,737	45,218

14 **Creditors**

	2022		2021	
	Group £	Charity £	Group £	Charity £
Amounts due within one year:				
Trade creditors	16,915	16,916	7,040	7,040
Deferred income	9,865	-	7,729	-
PAYE and social security	(538)	(538)	273	273
Accruals	7,616	7,616	2,811	2,811
	33,858	23,994	17,853	10,124

15 **Restricted income funds**

Group and Charity

Current year	Balance at 1 January 2022 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2022 £
Oasis refuge	38	-	-	-	38
Ukraine	-	4,253	4,253	-	-
The Ark	3,666	-	-	-	3,666
Community Hub	20,568	2,480	1,100	-	21,948
Youth	895	-	895	-	-
D Goldsworthy – The Ark	893	-	223	-	670
Covid-19	1,286	1,372	584	-	2,074
Vocal	(1,910)	4,027	4,432	-	(2,315)
Christmas Hamper Appeal	2,634	12,471	9,155	-	5,950
Sleepsafe	523	-	526	-	(3)
Westpoint restricted	120	-	(129)	-	249
Support & Outreach	5,246	334	1,250	-	4,330
Priest Donation	-	100	100	-	-
DCF	-	2,000	-	-	2,000
Southbourne	25,000	-	-	-	25,000
Total	58,959	27,037	22,389	-	63,607

15 **Restricted income funds (continued)**

Group and Charity

Prior year	**Balance at 1 January 2021** £	**Incoming resources** £	**Outgoing resources** £	**Transfers** £	**Balance at 31 December 2021** £
Oasis refuge	38	-	-	-	38
Vogel	-	2,955	2,955	-	-
The Ark	3,666	-	-	-	3,666
Community Hub	3,451	19,065	1,948	-	20,568
Youth	895	-	-	-	895
D Goldsworthy – The Ark	1,191	-	298	-	893
Covid-19	6,123	103	4,940	-	1,286
Vocal	-	935	2,845	-	(1,910)
Christmas Hamper Appeal	2,654	8,154	8,174	-	2,634
Sleepsafe	524	-	1	-	523
Westpoint restricted	120	-	-	-	120
Support & Outreach	5,246	-	-	-	5,246
DCF	-	7,500	7,500	-	-
Southbourne	-	25,000	-	-	25,000
Total	23,908	63,712	28,661	-	58,959

Restricted funds are made up as follows:

Oasis Refuge – Donation received specifically for our work with the Women's Refuge.

Ukraine fund - Donations received specifically to support Ukraine Christian Ministries who are providing shelter to those displaced from their homes across the country.

Vogel – An emergency support fund set up for a South African family who were unable to access government support due to immigration complications during the Covid pandemic. This fund was a tool for one of the church life groups to donate anonymously to support the family.

The Ark – A donation given by the ASDA Foundations for Citygate Church's work among the poor and vulnerable. A large proportion of the activities relate to work among the homeless.

Community Hub – A fund to support Citygate Community Hub which is a partnership of local agencies, charities and churches in Bournemouth supporting people with social, financial and health issues. It is a secure drop-in providing emergency food in partnership with Bournemouth Foodbank and support to local people in crisis.

Youth – A donation to be used for our Youth ministry.

15 **Restricted income funds (continued)**

D Goldsworthy – The Ark – A donation to support our work with the poor and vulnerable including the homeless.

Covid-19 – A fund set up to support those affected by Coronavirus who are not able to access government support.

Vocal – Donations received from our vocal community to support the costs of professional training and trips. This is a new fund, which is currently in a deficit but is expected to be self-sustaining going forward.

Christmas Hamper Appeal – A project set up in partnership with Bournemouth Foodbank and other local agencies, to provide food hampers to families in crisis at Christmas.

Sleepsafe – A project set up in partnership with Faithworks Wessex and other local churches to provide shelter at the Citygate Centre for the homeless during the coldest months of the year.

Westpoint restricted – Donations received specifically to fund individuals Westpoint Event costs.

Support & Outreach – A donation to support those in need of our outreach work.

Priests - Donation to support Priests work overseas

DCF – A fund used to help cover stock costs for the hamper project and some salary required for our Community Worker to ensure the food bank remains operational.

Southbourne – A fund used for development of the new Southbourne site.

16 **Unrestricted funds**

Group

Current year	**Balance at 1 January 2022**	**Incoming resources**	**Outgoing Resources**	**Losses on revaluation /Transfers**	**Balance at 31 December 2022**
Designated funds:	£	£	£	£	£
Building	58,287	72,728	90,654	-	40,361
Southbourne - Cash	24,949	6,261	3,960	-	27,250
Southbourne - Building	801,566	-	17,312	-	784,254
	884,802	78,989	111,926	-	851,865
General funds	1,927,308	607,947	605,146	-	1,930,109
	2,812,110	686,936	717,072	-	2,781,974

16 Unrestricted funds (continued)

Charity

Current year	Balance at 1 January 2022	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2022
Designated funds:	£	£	£	£	£
Building	58,287	72,728	90,654	-	40,361
Southbourne - Cash	24,949	6,261	3,960	-	27,250
Southbourne - Building	801,566	-	17,312	-	784,254
	884,802	78,989	111,926	-	851,865
General funds	1,927,439	601,661	598,860	-	1,930,240
	2,812,241	680,650	710,786	-	2,782,105

Group

Prior year	Balance at 1 January 2021	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2021
Designated funds:	£	£	£	£	£
Building	63,067	99,652	78,071	(26,361)	58,287
Southbourne - Cash	-	37,421	12,472	-	24,949
Southbourne - Building	-	765,612	16,359	52,313	801,566
	63,067	902,685	106,902	25,952	884,802
General funds	1,971,152	492,515	510,407	(25,952)	1,927,308
	2,034,219	1,395,200	617,309	-	2,812,110

Charity

Prior year	Balance at 1 January 2021	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2021
Designated funds:	£	£	£	£	£
Building	63,067	99,652	78,071	(26,361)	58,287
Southbourne - Cash	-	37,421	12,472	-	24,949
Southbourne - Building	-	765,612	16,359	52,313	801,566
	63,067	902,685	106,902	25,952	884,802
General funds	1,971,283	492,515	510,407	(25,952)	1,927,439
	2,034,350	1,395,200	617,309	-	2,812,241

Designated funds are made up as follows:
The Building fund relates to monies set aside in case of emergency works required to be carried out on the building.

The Southbourne cash fund relates to the cash transferred from Southbourne Evangelical Church during the year, set aside to be spent on future church running costs.

The Southbourne building fund relates to the asset transferred from Southbourne Evangelical Church during the year, held as freehold property.

17 Analysis of net assets between funds

Funds balances are represented by:
Group

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£	£	£	£
Tangible fixed assets	2,451,218	-	2,451,218	2,526,181	-	2,526,181
Net current assets	330,756	63,607	394,363	285,929	58,959	344,888
	2,781,974	63,607	2,845,581	2,812,110	58,959	2,871,069

Charity

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021
	£	£	£	£	£	£
Tangible fixed assets	2,451,218	-	2,451,218	2,526,181	-	2,526,181
Fixed asset investments	-	-	-	131	-	131
Net current assets	330,887	63,607	394,494	285,929	58,959	344,888
	2,782,105	63,607	2,845,712	2,812,241	58,959	2,871,200

Designated funds consist of £784,254 (2021: £801,566) tangible fixed assets and £67,611 (2021: £82,284) net current assets.

18 Related party transactions

During the year, 1 trustee (2021: 2) was reimbursed £10 (2021: £695) for travel expenses.

The charity owns 100% of the issued share capital of Citygate Events Limited, a company incorporated on 9 August 2011. Mr S D Theunissen and Mr J S Salway are directors of this company.

As at 31 December 2022 Citygate Events Limited owed Citygate Church £45,626 (2021: £17,233) which primarily relates to the gift aid distribution payable.

19 Company limited by guarantee

Citygate Church is a company limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £10. At 31 December 2022 the total of such guarantees was £40 (2021: £40).

20 Taxation

Citygate Church is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

The subsidiary company is subject to Corporation tax.

21 Reconciliation of net income to net cash flow from operating activities

	2022	2021
	£	£
Net income for the reporting period (as per the statement of financial activities)	(25,488)	812,942
Depreciation	82,470	88,993
P/L on disposal of fixed assets	313	
(Increase)/decrease in debtors	(1,603)	(322)
Increase/(decrease) in creditors	16,005	3,691
Donated fixed assets	-	(765,612)
Net cash inflow from operating activity	71,697	139,692

22 Analysis of changes in net funds

	Balance at 1 January 2022	Cash flows	Balance at 31 December 2022
	£	£	£
Cash in hand	330,004	63,875	393,879
	330,004	63,875	393,879

	Balance at 1 January 2021	Cash flows	Balance at 31 December 2021
	£	£	£
Cash in hand	260,685	69,319	330,004
	260,685	69,319	330,004

CITYGATE CHURCH

England & Wales - Charity number 1117985

Accounts

Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church

Report and Financial Statements

31 December 2021

Citygate Church

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Citygate Church

Trustees and Trust Information
Year ended 31 December 2021

Trustees	Mr J Salway Mr S Theunissen Mr R White Mr J Cornish Mr N Beal Ms. R Millard (appointed 25.01.2022)
Secretary	Mr S D Theunissen
Auditors	Saffery Champness LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	05899708
Charity Number	1117985
Principal Office	138A Holdenhurst Road Bournemouth Dorset BH8 8AS
Elders	Mr R White Mr T Francis Mr S Theunissen Mr A Oates

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the Year ended 31 December 2021.

The trustees named on page 2 served throughout the year.

Objectives and Activities

Principal Aims & Objectives

The main objectives of Citygate Church are to advance the Christian faith, to proclaim and further the gospel of God the Father, the Son and the Holy Spirit and to preach and teach the Christian faith.

To relieve sickness, poverty and distress to persons in need by virtue of age or social or economic circumstances.

To advance the education whether of children or of adults.

To further such other charitable purposes as the trustees from time to time in their absolute discretion determine.

Principal Activities

In order to achieve its objectives, Citygate Church works through the following core activities:

1. Sunday meetings – Citygate Church meets on Sunday mornings for worship and preaching of the gospel message.

2. Teaching and Training

    a. Alpha – a series of seminars and discussion groups for Christians and non Christians alike, used to help people from all backgrounds to explore Christianity.

    b. "Rooted" course – a course for those seeking to become members of Citygate Church. The course enables anyone to explore the vision of Citygate Church.

    c. A number of other courses are run throughout the year including Baptism courses, Marriage Preparation courses, Leadership and equipping courses as well as encouraging and supporting many courses and conferences run by Commission, the group of churches we are involved with.

3. Youth and children's work, students to twenties

    a. Citygate has a wide range of activity groups for children. Our Sunday activities include four age appropriate groups for children which aim to teach the authentic Christian message through fun and engaging activities. There are also two youth groups for ages 11-18 who meet midweek and on Sundays. These groups are fun, thriving communities where young people grow and develop in their faith.
    b. Students - Citygate students reach out to those in higher education, at BU and AUCB. We are regularly engaging with around 50 students per week providing teaching, prayer and community.

4. Mission Work

a. Worldwide

- India Mission Support – a project run by Steve and Beth Deveraj in Tamil Nadu, India, involving the establishment of a school in a rural district of India as well as leading a local church.

- Beirut Mission Support – supporting Dave and Karen Priest in Beirut, as part of a team to bring the gospel message to this area.

- Bursary Fund – Citygate is committed to mission. A fund has been set up to contribute towards mission trips abroad for Citygate members looking to gain mission experience in different cultures.

- Commission Apostolic Trust Ltd – Citygate is committed to supporting Commission in its vision to plant churches, training leaders, reach the nations with the gospel and support the poor. Citygate give regularly to the work of Commission nationally and internationally.

b. Local Mission Work

- Little Acorns – a weekly toddlers group gathering over 15 adults and a further 20 children. This work has been a regular part of Citygate for many years and continues to be one of our most regularly attended groups

- Life Groups - We run a number of Life groups which meet in each other's homes. These groups are essential to the life of Citygate Church as we seek to live life together and build genuine relationships. These groups are for those already a part of the church and for those looking in. These groups meet together regularly during the week and to outreach within their localities.

- DNA groups - We facilitate opportunities for people to meet in groups of 3-4 during the week to study the bible and build each other's faith. We have made these groups possible through accessible content on our website.

- Citygate Community Hub - The Citygate Community Hub is a partnership between Citygate Church and a number of agencies including Bournemouth Foodbank, providing emergency food and support to local people in crisis.

5. Pastoral Care

- We have a pastoral team who look to care for those in need of support, whether they are going through tough situations in work life or home life, or whether they are looking to grow in their faith through discipleship.

Achievements and performance

Overview

In 2021 Russell White, Lead Elder of Citygate Church, with the support of the leadership team and staff, brought a fresh focus for the year on disciples who make disciples; bringing a focus on smaller group opportunities such as life groups and DNA groups.

When the pandemic hit, we quickly turned our building into a Foodbank distribution centre with the hope of adding more relief agencies in order to bless our community where they needed it most. In 2021 we continued to steadily resource the Community Hub, adding caseworkers to our Hub who are able to come alongside those in need over a period of time and help access support from relevant agencies. The Hub is now open 6 days a week providing relief, restoration and reform to those in need.

We continued to stream our church meetings online and when we were able to meet together, we started an evening meeting alongside our Bournemouth morning meeting.

We continued to provide support to those unable to access government help through our Covid Fund.

In early 2021 we merged Southbourne Evangelical Church into our Citygate Church charity and officially formed a second site of Citygate church. We started to meet onsite from April 2021 and publicly launched the site in September.

Our Venue income at the Citygate centre decreased significantly due to the pandemic, nevertheless we were able to reduce spending significantly with help from the government's furlough scheme as well as removing usual activity from our budget.

At the end of 2021 we saw 41 new members added, 27 people baptised, 25 people completed our Alpha courses, just over 144 people joined a life group and over 168 people wanting to know more about Citygate Church or get involved.

Although numerical growth is important, we are more concerned with personal lives being changed by the gospel and we are therefore thrilled with the many testimonies of people who have been affected in this way throughout the year.

Review of the year's activities

Each of the areas of activities of Citygate Church along with the development of the Citygate Centre are outlined below with significant achievements for 2021 noted.

1. Sunday meetings

   One of Citygate Church's key activities are our Sunday meetings where our focus is to worship and encounter God, preach from the Bible and offer prayer for those in need or those wanting to grow in their faith. It is also an opportunity to welcome new people from all walks of life and help each person to find their place in Citygate Church. When the pandemic hit in March 2020, we moved our Sunday meetings online as well as all the ways to connect with our existing congregation and guests. We continued to stream our meetings every week through 2021 and have seen consistent viewers and people finding Citygate through our Youtube channel.

We also launched an evening meeting at our Bournemouth site mainly due to capacity limitations due to Covid.

In 2021 we continued to prioritise helping people to commit to life groups in which they can find friendship on a deeper level than is possible at our larger Sunday meetings.

2. Teaching and training

Our Alpha, were well attended in the year with 25 people completing all 7 sessions of our Alpha course. We also had 41 new members come through our Rooted course and are getting established in building community and in mission.

3. Youth and children's work, students and twenties

Our children and youth work has continued to develop. We continued to provide engaging content for Kids through our Kids YouTube channel throughout most of 2021 while families slowly returned to onsite meetings. Our Hero Party in October was a great success with around 400 children and their families attending. Unfortunately our Family Christmas Celebration was unable to go ahead due to high cases of Covid.

Our Youth provision was adapted for online, but we saw a significant increase in engagement when we were able to return in person. The team are gathering around 40 youth every week on Friday nights.

4. Mission Work

Worldwide
The projects in Tamil Nadu in India are continuing to serve the local community, with two churches now established, a school serving over 600 pupils, as well as an agricultural initiative. There is also a children's home to care for orphans and vulnerable children.

We continued to support Dave and Karen Priest and the team in Beirut as they look to settle as a family, learn Arabic and care for the community through the gospel.

Our support to Commission Apostolic Trust, both in time and monetary resources, is helping to support churches being started, leaders being trained and equipped, and communities being transformed by the Christian message both nationally and internationally. We also provide free office space to Commission throughout the year.

We continued to offer opportunities for overseas mission through our Bursary Fund. This fund is available to church members who choose to join a volunteer team for mission trips overseas. Citygate Church looks to provide a contribution towards mission costs.

Local

Our established local ministries and projects such as Little Acorns continue to support and serve the local community. Our community ministries also serve different spheres of our society and they have continued to gather momentum in 2021. We also have a number of local missional partners who we support in a number of ways who enable us to fulfil our mission.

Ministries

- FREE - An Educational English Discussion group, providing free language support to internationals wanting to develop their spoken English. This group supports over 100 internationals on a weekly basis, providing friendship and support.
- Mighty Oaks - A coffee morning for the over 60s, providing friendship and support on a weekly basis.
- Treasure - Treasure is a support group for women coming out of abusive, controlling relationships.
- Transform - A support and bible study group for those in recovery from addiction.
- Christmas Hamper Appeal - Each year, delivering over 200 hampers to families in crisis over the Christmas period.

Missional Partners

- Bournemouth Foodbank - Providing emergency food and support to local people in crisis.
- Safe Families - Offering hope, belonging and support to children, families and care givers, in partnership with local churches.
- PACE - Helping everyone in schools explore the Christian faith through assemblies, lessons and lunchtime clubs.
- Teen Challenge Dorset - Helping young people who have developed life controlling problems, especially drug and alcohol addication.
- Bournemouth Town Pastors - Showing the love of Jesus, in practical and non-judgemental ways, by providing items to help those in need on nights out in Bournemouth town centre.

The Citygate Centre

The Citygate Centre is being significantly utilised by Citygate Church ministries as well as the wider community.

Citygate Events Ltd, Citygate Church's trading arm, having started trading in 2014, continued in its activity throughout 2021. We have managed to keep good relationships with existing clients and continue to attract a diverse range of clients for hiring the venue, from community enterprises to corporate businesses as well as Citygate and Commission Network ministries.

Citygate Events Ltd had turnover of £20k (2020: 32k) for the year. We took the decision to continue to gift Commission the use of some office space. This income has allowed us to significantly subsidise the centre running costs and we look to grow our turnover in subsequent years.

Communications and resources
In 2020 we invested in a new website. Natalie King, our communications manager, designed the website during lockdown and we prioritised ways for people to engage with our Sunday talks and online events. Throughout 2021 we continued to develop the website. It serves our vision and is often a person's first interaction with Citygate church.

In 2021 we invested significantly in our social media activity. Natalie King has formulated and implemented a strategy for engaging our Citygate family and guests on Instagram and Facebook and we are seeing high levels of engagement. We were able to take on a volunteer Communications Intern. Juliet Baumeister joined the team in September 2021 as part of the Commission Internship and has supported Natalie King. We also send regular updates on Citygate activities through our weekly e-bulletin.

Incoming resources
Total incoming resources for the year were £1.4M (2020: £622k). This income is made up of donations, event ticket income, rental income, Southbourne Evangelical Church Asset transfer and gifted profits from Citygate Events Ltd.

Undesignated donations are mainly received from Citygate Church members and those who would call Citygate their church. These gifts amounted to £484k (2020: £477k). Gifted profits from Citygate Events Ltd amounted to £18k (2020: £27k).

The trustees set out some funding objectives for the gift week in 2021. Funds raised during the gift week were to fund major projects such as; the development of the Southbourne site, investing in our online presence, and supporting local and global missions. From gift weeks we raised donations of £98k (2020: £95k).

Future objectives

2021 was a year still very much in the grips of the Covid Pandemic. As a church our desire is to meet the needs of our community, both now and in the future as we start to see the psychological; emotional, spiritual and financial ramifications of this pandemic on society.

Our vision will continue to be 'Seeing lives transformed, every day, across the bay' but our focus for 2022 will be to focus on reaching the community in Southbourne and build a strong base for the site, investing in leadership, provision for children, life groups etc. We will look to build a Community Hub and partner with agencies that bring relief to those in need. We will look to partner and set up social action ministries that bring restoration and be a voice for social reform.

Citygate Church is now a multisite church and we believe that more sites will be added over the years in order to see lives transformed across the bay. We will continue to welcome visitors from all walks of life whether through our community outreach or during our Sunday services and integrate them into Citygate church, helping them to find their place to belong.

We have invested significantly in resourcing online church as we believe it is not just a means of getting through lockdown, but rather an opportunity for people to hear the good news of Jesus and take a step towards becoming part of our church community. We will therefore continue to invest staff time and resources in building this area of church life.

Our Alpha courses will continue to be key activities in helping people to explore Christianity and grow in their faith.

Finally, continuing to build a strong administrative base is key in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Grant making policy
Grants are made to organisations or individuals that we have long standing relationship with.

We continue to support Steve and Beth Deveraj, members of Citygate Church who moved to Tamil Nadu in India to start a school and church. We have had a long standing relationship with the family and look to support them coming back to England every 3 or 4 years for respite. We are in communication a number of times during the year, receiving reports on the development of both projects.

We have continued to financially support Dave and Karen Priest in Beirut as part of a mission team reaching in to this area.

We have continued to support our missional partners: The PACE Trust; Teen Challenge Dorset; Safe Families; Bournemouth Town Pastors.

We regularly give to Commission Apostolic Trust Ltd which is a network of churches who support each other and apostolically oversee Citygate Church. In 2017 we took the decision to offer the office space that Commission occupy in the Citygate Centre for free. The market value of the fully serviced space is approximately £30,000.

Reserves Policy
The trustees review the charity's reserves regularly in the light of Charity Commission guidance. The trustees believe that the charity should hold free reserves of between three and six months of regular church giving income, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income, and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2021 are £2,871,069 (2020: £2,058,127).
- There is £33,959 (2020: £23,908) for restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. Expenditure is distributed in line with these requirements. In 2021 Citygate Church received donations and other income to the value of £38,712 for restricted purpose. The apportionment of the funding is specified in note 15 of the accounts.
- £883,850 (2020: £63,067) has been designated by the trustees at 31 December 2021. The balance designated at 31 December 2021 is the freehold property of the charity as well as the amount that the trustees feel should be set aside in case of emergency works required to be carried out on the building.

Within the unrestricted funds there is £1,724,615 which could only be realised by selling the fixed assets held by the charity.

The total free reserves held by the charity at the year-end are £202,693 (2020: £192,094).

This amount is within the policy set by the trustees as three to six months of regular church income is between £110k and £230k.

Support, volunteers and other organisations
Citygate Church is only able to continue in the work it does because of the time and resources given by volunteers. The trustees express their thanks for the ongoing generosity of individuals in both donations and volunteer time.

Employees
The work of Citygate Church relies on the commitment and hard work of its valued staff. At the year-end Citygate Church directly employed 18 members of staff (both full-time and part-time).

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy
Trustees decide on salaries for all staff. The process for review involves using a Salary Matrix which was developed by one of the trustees which considers key responsibility areas for each role which are scored on a systematic basic and weighted depending on the level of responsibility and value that each category is to the organisation. Appraisal review feedback is also given to the trustees and used in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit
One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically, churches will engage in a number of different projects - a recent survey of churches associated with 'Commission', found that each church was involved in an average of seven social action projects. The most common are:

Mothers and toddlers groups
Marriage counselling /courses
Community festivals/fun days
Debt counselling
Children's clubs (not including Sunday school type activities)
School assemblies / RE work
Parenting help/courses
Food distribution
Caring for the Elderly (not exclusively for church members) Youth work

While these are the most common, there are many others which churches run, and also in conjunction with other churches in their local vicinity. These include street patrols, sex workers/ trafficking, pregnancy/postabortion help, working with the homeless and other community improvement initiatives (such as clean ups). Working with those in or recovering from addiction (e.g. drugs/alcohol) is also a common social action project among this family of churches. Citygate Church is involved in most of the above activities and its work among those in recovery from addiction and abuse as well its support and reaching out to sex workers, is benefiting the community it serves.

Our public meetings on Sundays provide an opportunity for teaching, worship, envisioning and sharing time together as a community of people. This is with the aim of individuals enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community.

The trustees believe that the charity meets the public benefit requirements and have complied with the duty in Section 4 and 17 of the Charities Act 2011 and that we have given due regard to the guidance issued by the Charity Commission on delivery of public benefit, including the Supplementary Guidance.

Structure, Governance and Management

Governing document

Citygate Church is a charitable company, limited by guarantee, incorporated on 8 August 2006 and registered as a charity on 15 February 2007. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of Trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a director. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Overall, Citygate Church is led by Russell White and a team of elders. They are responsible to God for the leadership of the church. They will work to ensure that the vision of the church is fully implemented.

The elders named on page 2 served throughout the year.

The trustees carry legal responsibilities and duties. The Trustees (who are appointed by the elders) have a dual responsibility: -

They are the people responsible in law under the charity's governing document for controlling the management and administration of the charity. They have a major responsibility to support the elders in their leadership of the church, which leadership is accountable to God for every aspect of church life including the oversight of the work of the Trustees.

The board of trustees consists of two executive trustees, both of whom are elders (Russell White and Sean Theunissen), and 4 nonexecutive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

The trustees have delegated the day to day responsibilities of the charity to key staff and executive trustees. These include Finance, Governance, HR and Risk systems and processes. The executive trustees will report to the trustees on a regular basis on these areas of responsibility. The Elders will set the vision and direction of the church and lead the church through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers has now multiplied into a number of networks which work both individually and in partnership where there is mutual benefit. Guy Miller, an elder of Citygate Church until his resignation in March 2018, leads one of these networks, set up as a charity under the name Commission Apostolic Trust Limited. The charity was established on 14 November 2012 and runs the above activities under its charitable objectives.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustees and the elders to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a monthly basis.

A register of the risks faced by the charity is being developed, identifying the major strategic and operational risks faced and how they are being managed. The major risks identified are reputational risk and loss of key staff.

Citygate Church is developing a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of senior leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits.

The trustees are satisfied that systems are in place to monitor, manage, and mitigate the charities exposure to major risks. They consider that the development of the charity's reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charity's work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Citygate Church for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor
Saffery Champness, the charity's auditor are willing to remain in office and a resolution to reappoint them will be proposed at the Annual General Meeting.

Statement of disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Charity's auditor is unaware, and
- The trustees have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees have taken advantage of the small companies' regime in preparing the Report of the Trustees.

On behalf of the Trustees:

Mr J S Salway
Chair of Trustees
Date 28 June 2022

Opinion

We have audited the financial statements of Citygate Church (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).
In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 December 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;1
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

Other matters which we are required to address

In the previous accounting period the charity took advantage of the audit exemption under s477 of the Companies Act 2006. Therefore the comparative financial information presented in the financial statements has not been subject to audit.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Report of the Trustees and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 12, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Nicholas Fernyhough (Senior Statutory Auditor)
For and on behalf of Saffery Champness LLP
Chartered Accountants Statutory Auditors

Date 7 July 2022
Midland House
2 Poole Road
Bournemouth
BH2 5QY

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Citygate Church
Consolidated Statement of Financial Activities (including Income and Expenditure account)
For the Year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	2021 £	Unaudited 2020 £
Income					
Donations	2	1,367,992	57,014	1,425,006	622,392
Other trading activities	3	19,558	-	19,558	32,270
Charitable activities	4	7,650	6,698	14,348	2,242
Total income		1,395,200	63,712	1,458,912	656,904
Expenditure					
Raising funds	5	1,993	249	2,242	5,937
Charitable activities	5	615,316	28,412	643,728	618,846
Total expenditure		617,309	28,661	645,970	624,783
Net income		777,891	35,051	812,942	32,121
Reconciliation of funds:					
Total funds brought forward		2,034,219	23,908	2,058,127	2,026,006
Total funds carried forward		2,812,110	58,959	2,871,069	2,058,127

All gains and losses are included above. The surplus for the year for Companies Act purposes was £812,942 (2020: £32,121)

The notes and accounting policies on pages 22 to 37 form part of these accounts.

Citygate Church
Balance Sheets at 31 December 2021

	Notes	2021 Group £	2021 Charity £	Unaudited 2020 Group £	Unaudited 2020 Charity £
Fixed assets					
Tangible assets	11	2,526,181	2,526,181	1,779,189	1,779,189
Investments	12	-	131	-	131
		2,526,181	2,526,312	1,779,189	1,779,320
Current assets					
Debtors	13	32,737	45,218	32,415	54,393
Cash at bank and in hand		330,004	309,794	260,685	235,681
		362,741	355,012	293,100	290,074
Creditors: Amounts falling due within one year	14	(17,853)	(10,124)	(14,162)	(11,136)
Net current assets		344,888	344,888	278,938	278,938
Total assets less current liabilities		2,871,069	2,871,200	2,058,127	2,058,258
Funds					
Restricted funds	15	58,959	58,959	23,908	23,908
Unrestricted funds	16	2,812,110	2,812,241	2,034,219	2,034,350
Total funds	17	2,871,069	2,871,200	2,058,127	2,058,258

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 28 June 2022 and signed on its behalf by

....

Mr J Salway Mr S Theunissen

Company number: 05899708

The notes and accounting policies on pages 22 to 37 form part of these accounts.

Citygate Church
Consolidated cash flow statement
Year ended 31 December 2021

	Notes	£	2021 £	£	Unaudited 2020 £
Cash flows from operating activities:					
Net cash provided by operating activities	21		139,692		103,622
Cash flows from investing activities:					
Purchase of property, plant and equipment		(70,373)		(40,171)	
Net cash used in investing activities			(70,373)		(40,171)
Change in cash and cash equivalents in the reporting period			69,319		63,451
Cash and cash equivalents at the beginning of the reporting period			260,685		197,234
Cash and cash equivalents at the end of the reporting period	22		330,004		260,685

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019) and the Companies Act 2006.

Citygate Church constitutes a public benefit entity as defined by FRS102.

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

1.2 Consolidation

These accounts present the results of the Charity and its wholly owned subsidiary Citygate Events Limited. The Charity has taken advantage of the exemption under section 408 of Companies Act 2006, not to publish its own Statement of Financial Activities. The Charity made a surplus for the financial year of £812,942 (2020: £32,121)

1.3 Investments

Investments are stated at historical cost less provision for any diminution in value.

1.4 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated funds represent unrestricted funds earmarked by the trustees for specific purposes.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.5 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.6 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance
Freehold and leasehold property	– 2% on a straight line basis

1.7 **Pension costs**

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

1.8 **Incoming Resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.9 **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.10 **Cash and cash equivalents**

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

1.11 **Financial instruments**

The group has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost.

1.12 **Critical estimate and judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision effects both current and future periods.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Donations						
General gifts	465,307	57,014	522,321	476,527	49,565	526,092
Designated gifts (Building Fund)	902,685	-	902,685	96,300	-	96,300
	1,367,992	57,014	1,425,006	572,827	49,565	622,392

3 Other trading activities

	2021	2020
	£	£
Rental income	19,558	32,270

All income from other trading activities was unrestricted in both years.

4 Charitable Activities

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Other events and activities	7,650	6,698	14,348	2,242

All income from other trading activities was unrestricted in the prior year.

5 Analysis of total resources expended

Current year	(note 7) Grants £	Staff costs £	Other direct costs £	(note 6) Support costs £	Total 2021 £
Costs of activities for generating funds					
Fundraising expenses	-	-	567	-	567
Costs in respect of Citygate Events Ltd	-	-	1,675	-	1,675
			2,242	-	2,242
Charitable activities					
Citygate Centre	-	81,344	146,616	24,505	252,465
Sunday meetings	-	27,174	4,869	32,673	64,716
Mission	49,773	28,625	26,770	24,505	129,673
Youth and children's work	-	48,163	4,172	16,335	68,670
Training and teaching	-	22,959	7,187	32,673	62,819
Pastoral care	-	30,912	1,800	32,673	65,385
	49,773	239,177	191,414	163,364	643,728
Total resources expended	49,773	239,177	193,656	163,364	645,970
Support staff costs		134,207		(134,207)	
		373,384		29,157	

5 Analysis of total resources expended (continued)

Prior year	(note 7) Grants £	Staff costs £	Other direct costs £	(note 6) Support costs £	Total 2020 £
Costs of activities for generating funds					
Fundraising expenses	-	-	302	-	302
Costs in respect of Citygate Events Ltd	-	-	5,635	-	5,635
	-	-	5,937	-	5,937
Charitable activities					
Citygate Centre	-	71,877	132,744	25,181	229,802
Sunday meetings	-	26,343	4,805	33,576	64,724
Mission	57,307	27,396	16,266	25,182	126,151
Youth and children's work	-	46,732	6,242	16,788	69,762
Training and teaching	-	22,129	6,624	33,576	62,329
Pastoral care	-	29,623	2,879	33,576	66,078
	57,307	224,100	169,560	167,879	618,846
Total resources expended	57,307	224,100	175,497	167,879	624,783
Support staff costs		136,246		(136,246)	
		360,346		31,633	

6 Allocation of support costs

Current year	Total 2021 £	Church activities £	Mission activities £	Teaching & Training £	Buildings £
Property costs	2,320	464	1,044	464	348
Travel costs	314	63	141	63	47
Staff costs	115,758	23,152	52,090	23,152	17,364
Office costs	9,194	1,839	4,137	1,839	1,379
Information Technology	11,292	2,258	5,082	2,258	1,694
Teaching & training costs	181	36	82	36	27
Finance costs	(237)	(47)	(107)	(47)	(36)
Communications	547	109	247	109	82
Governance costs:					
• *Audit and accountancy*	5,187	1,037	2,334	1,037	779
• *Legal and professional*	359	72	162	72	53
• *Staff costs*	18,449	3,670	8,302	3,670	2,807
	163,364	32,653	73,514	32,653	24,544

Prior year	Total 2020 £	Church activities £	Mission activities £	Teaching & Training £	Buildings £
Property costs	2,294	459	1,032	459	344
Travel costs	1,515	303	682	303	227
Staff costs	116,588	23,317	52,464	23,317	17,490
Office costs	9,349	1,870	4,207	1,870	1,402
Information Technology	9,313	1,863	4,191	1,863	1,396
Teaching & training costs	553	111	248	111	83
Finance costs	442	88	200	88	66
Communications	4,746	949	2,136	949	712
Governance costs:					
• *Audit and accountancy*	4,854	971	2,184	971	728
• *Legal and professional*	359	72	162	72	53
• *Staff costs*	17,866	3,573	8,040	3,573	2,680
	167,879	33,576	75,546	33,576	25,181

7 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2021	Local	Worldwide	2020
	£	£	£	£	£	£
Mission work in India	-	5,640	5,640	-	5,640	5,640
Mission work in Beirut	-	12,000	12,000	-	15,000	15,000
Mission work with the poor	1,500	-	1,500	1,500	-	1,500
Commission Apostolic Trust Limited - Westpoint	-	8,858	8,858	-	11,053	11,053
Other local mission work	21,775	-	21,775	24,114	-	24,114
	23,275	26,498	49,773	25,614	31,693	57,307

8 Net incoming resources for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	88,993	77,798
Independent examiner's fees	-	5,758
Auditor's remuneration	7,950	-

9 Staff costs

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	339,677	329,858
Social security costs	22,227	20,732
Pension costs	11,480	9,756
	373,384	360,346

The average numbers of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2021	2020
		No
Average number of employees	14	13

No employee earned over £60,000 during the current or prior year.

During the year the key management personnel received remuneration, including national insurance contributions, of £135,697 (2020: £130,432)

10 Trustees' remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

Mr S Theunissen is a trustee of the Charity. During the year, Mr S Theunissen received a salary of £36,767 (2020: £35,000) and pension contributions of £1,526 (2020: £1,295) were made on his behalf, for his role as finance director.

Mr R White is a trustee of the Charity. During the year, Mr R White received a salary of £44,797 (2020: £43,272) and pension contributions of £1,928 (2020: £1,667) were made on his behalf, for his role as Elder of the Church.

No other trustees received any remuneration during the current or previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 18.

11 Tangible fixed assets - Group and Charity

	Land and buildings £	Other plant & machinery £	Total £
Cost or valuation			
At 1 January 2021	1,926,212	384,236	2,310,448
Additions	818,153	17,832	835,985
At 31 December 2021	2,744,365	402,068	3,146,433
Depreciation			
At 1 January 2021	269,688	261,571	531,259
Charge for the year	55,586	33,407	88,993
At 31 December 2021	325,274	294,978	620,252
Net book value			
31 December 2021	2,419,091	107,090	2,526,181
31 December 2020	1,656,524	122,666	1,779,189

Land and buildings represent costs incurred in respect of premises in long leasehold property totalling £1,926,440 (2020: £1,926,212). Depreciation charged in respect of the property amounted to £39,228 (2020: £39,228)

12 Investments

Movement in value:

	2021		2020	
	Group £	Charity £	Group £	Charity £
Cost at 31 December 2021 and 31 December 2020	-	131	-	131
Historical cost at 31 December 2020	-	131	-	131

The charity owns 100% of the issued share capital of Citygate Events Limited, a company registered in England and Wales (07734479).

The subsidiary undertaking, Citygate Events Limited lets and operates the conference and exhibition centres of the Citygate Centre.

12 **Investments (continued)**

A summary of the subsidiary undertaking results for the year is given below:

	2021 £	2020 £
Gross income	19,558	32,270
Gross expenditure (excluding gift aided profits to charity)	(1,676)	(5,634)
Net surplus before donating profits to charity	17,882	26,636

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2020: £1)

13 **Debtors**

	2021		2020	
	Group £	Charity £	Group £	Charity £
Trade debtors	6,614	2,564	6,662	580
Amounts owed by group undertakings	-	17,233	-	-
Prepayments	15,722	15,722	15,939	15,939
VAT recoverable	815	112	583	583
Gift aid debtor	6,234	6,234	5,849	5,849
Other debtors	3,352	3,353	3,382	3,382
	32,737	45,218	32,415	54,393

14 **Creditors**

	2021		2020	
	Group £	Charity £	Group £	Charity £
Amounts due within one year:				
Trade creditors	7,040	7,040	10,778	10,728
Deferred income	7,729	-	-	-
PAYE and social security	273	273	23	23
Amounts due from group undertakings	-	-	385	385
Accruals	2,811	2,811	2,976	-
	17,853	10,124	14,162	11,136

15 **Restricted income funds**

Group and Charity

Current year	Balance at 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2021 £
Oasis refuge	38	-	-	-	38
Vogel	-	2,955	2,955	-	-
The Ark	3,666	-	-	-	3,666
Community Hub	3,451	19,065	1,948	-	20,568
Youth	895	-	-	-	895
D Goldsworthy – The Ark	1,191	-	298	-	893
Covid-19	6,123	103	4,940	-	1,286
Vocal	-	935	2,845	-	(1,910)
Christmas Hamper Appeal	2,654	8,154	8,174	-	2,634
Sleepsafe	524	-	1	-	523
Westpoint restricted	120	-	-	-	120
Support & Outreach	5,246	-	-	-	5,246
DCF	-	7,500	7,500	-	-
Southbourne	-	25,000	-	-	25,000
Total	23,908	63,712	28,661	-	58,959

15 **Restricted income funds (continued)**

Group and Charity

Prior year	Balance at 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2020 £
Oasis refuge	38	-	-	-	38
Thomson	-	10,650	10,650	-	-
The Ark	43	4,500	877	-	3,666
Community Hub	-	5,382	1,931	-	3,451
Youth	-	895	-	-	895
D Goldsworthy – The Ark	-	-	397	1,588	1,191
Covid-19	-	11,849	5,726	-	6,123
Priests donation	-	50	50	-	-
Christmas Hamper Appeal	1,653	9,989	8,988		2,654
Sleepsafe	571	-	47	-	524
Westpoint restricted	120	-	-	-	120
Support & Outreach	-	6,250	1,004	-	5,246
Total	2,425	49,565	29,670	1,588	23,908

Restricted funds are made up as follows:

Oasis Refuge – Donation received specifically for our work with the Women's Refuge.

Vogel – An emergency support fund set up for a South African family who were unable to access government support due to immigration complications during the Covid pandemic. This fund was a tool for one of the church life groups to donate anonymously to support the family.

The Ark – A donation given by the ASDA Foundations for Citygate Church's work among the poor and vulnerable. A large proportion of the activities relate to work among the homeless.

Community Hub – A fund to support Citygate Community Hub which is a partnership of local agencies, charities and churches in Bournemouth supporting people with social, financial and health issues. It is a secure drop-in providing emergency food in partnership with Bournemouth Foodbank and support to local people in crisis.

Youth – A donation to be used for our Youth ministry.

D Goldsworthy – The Ark – A donation to support our work with the poor and vulnerable including the homeless.

Covid-19 – A fund set up to support those affected by Coronavirus who are not able to access government support.

15 **Restricted income funds (continued)**

Vocal – Donations received from our vocal community to support the costs of professional training and trips. This is a new fund, which is currently in a deficit but is expected to be self-sustaining going forward.

Christmas Hamper Appeal – A project set up in partnership with Bournemouth Foodbank and other local agencies, to provide food hampers to families in crisis at Christmas.

Sleepsafe – A project set up in partnership with Faithworks Wessex and other local churches to provide shelter at the Citygate Centre for the homeless during the coldest months of the year.

Westpoint restricted – Donations received specifically to fund individuals Westpoint Event costs.

Support & Outreach – A donation to support those in need of our outreach work.

DCF – A fund used to help cover stock costs for the hamper project and some salary required for our Community Worker to ensure the food bank remains operational.

Southbourne – A fund used for development of the new Southbourne site.

16 **Unrestricted funds**

Group

Current year	**Balance at 1 January 2021**	**Incoming resources**	**Outgoing Resources**	**Losses on revaluation /Transfers**	**Balance at 31 December 2021**
Designated funds:	£	£	£	£	£
Building	63,067	99,652	78,071	(26,361)	58,287
Southbourne - Cash	-	37,421	12,472	-	24,949
Southbourne - Building	-	765,612	16,359	52,313	801,566
	63,067	902,685	106,902	25,952	884,802
General funds	1,971,152	492,515	510,407	(25,952)	1,927,308
	2,034,219	1,395,200	617,309	-	2,812,110

16 Unrestricted funds (continued)

Charity

Current year	**Balance at 1 January 2021**	**Incoming resources**	**Outgoing Resources**	**Losses on revaluation /Transfers**	**Balance at 31 December 2021**
Designated funds:	£	£	£	£	£
Building	63,067	99,652	78,071	(26,361)	58,287
Southbourne - Cash	-	37,421	12,472	-	24,949
Southbourne - Building	-	765,612	16,359	52,313	801,566
	63,067	902,685	106,902	25,952	884,802
General funds	1,971,283	492,515	510,407	(25,952)	1,927,439
	2,034,350	1,395,200	617,309	-	2,812,241

Group

Prior year	**Balance at 1 January 2020**	**Incoming resources**	**Outgoing Resources**	**Losses on revaluation /Transfers**	**Balance at 31 December 2020**
	£	£	£	£	£
Designated fund - Building	61,929	96,300	95,162	-	63,067
General funds	1,961,652	511,039	499,951	(1,588)	1,971,152
	2,023,581	607,339	595,113	(1,588)	2,034,219

Charity

Prior year	**Balance at 1 January 2020**	**Incoming resources**	**Outgoing Resources**	**Losses on revaluation /Transfers**	**Balance at 31 December 2020**
	£	£	£	£	£
Designated fund – Building	61,929	96,300	95,162	-	63,067
General funds	1,961,783	505,404	494,316	(1,588)	1,971,283
	2,023,712	601,704	589,478	(1,588)	2,034,350

Designated funds are made up as follows:
The Building fund relates to monies set aside in case of emergency works required to be carried out on the building.

The Southbourne cash fund relates to the cash transferred from Southbourne Evangelical Church during the year, set aside to be spent on future church running costs.

The Southbourne building fund relates to the asset transferred from Southbourne Evangelical Church during the year, held as freehold property.

17 Analysis of net assets between funds

Funds balances are represented by:
Group

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
Tangible fixed assets	2,526,181	-	2,526,181	1,779,189	-	1,779,189
Net current assets	285,929	58,959	344,888	255,030	23,908	278,938
	2,812,110	58,959	2,871,069	2,034,219	23,908	2,058,127

Charity

	Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£	£	£	£
Tangible fixed assets	2,526,181	-	2,526,181	1,779,189	-	1,779,189
Fixed asset investments	131	-	131	131	-	131
Net current assets	285,929	58,959	344,888	255,030	23,908	278,938
	2,812,241	58,959	2,871,200	2,034,350	23,908	2,058,258

Designated funds consists of £801,566 (2020: nil) tangible fixed assets and £82,284 (2020: £63,067) net current assets.

18 Related party transactions

During the year, 2 trustees (2020: 3) were reimbursed £695 (2020: £1,128) for travel expenses.

The charity owns 100% of the issued share capital of Citygate Events Limited, a company incorporated on 9 August 2011. Mr S D Theunissen and Mr J S Salway are directors of this company.

As at 31 December 2021 Citygate Events Limited owed Citygate Church £17,233 (2020: £28,060) which primarily relates to the gift aid distribution payable.

19 Company limited by guarantee

Citygate Church is a company limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £10. At 31 December 2021 the total of such guarantees was £40 (2020: £30).

20 Taxation

Citygate Church is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

The subsidiary company is subject to Corporation tax.

21 Reconciliation of net income to net cash flow from operating activities

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	812,942	32,121
Depreciation	88,993	77,798
(Increase)/decrease in debtors	(322)	6,592
Increase/(decrease) in creditors	3,691	(12,889)
Donated fixed assets	(765,612)	-
Net cash inflow from operating activity	139,692	103,622

22 Analysis of changes in net funds

	Balance at 1 January 2021 £	Cash flows £	Balance at 31 December 2021 £
Cash in hand	260,685	69,319	330,004
	260,685	69,319	330,004

	Balance at 1 January 2020 £	Cash flows £	Balance at 31 December 2020 £
Cash in hand	197,234	63,451	260,685
	197,234	63,451	260,685

CITYGATE CHURCH

England & Wales - Charity number 1117985

Accounts

Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church

Report and Financial Statements

31 December 2020

Citygate Church

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Citygate Church

Trustees and Trust Information
Year ended 31 December 2020

Trustees	Mr J S Salway Mr S D Theunissen Mr R J White Mr J D Cornish Mr J Morton (retired 13 November 2020) Mr N Beal
Secretary	Mr S D Theunissen
Auditors	Saffery Champness LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	05899708
Charity Number	1117985
Principal Office	138A Holdenhurst Road Bournemouth Dorset BH8 8AS
Elders	Mr R White Mr M Taylor (retired 31 January 2020) Mr T Francis Mr S Theunissen

Citygate Church

Report of the Trustees
Year ended 31 December 2020

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the year ended 31 December 2020.

The trustees named on page 2 served throughout the year.

Objectives and Activities

Principal Aims & Objectives

The main objectives of Citygate Church are to advance the Christian faith, to proclaim and further the gospel of God the Father, the Son and the Holy Spirit and to preach and teach the Christian faith.

To relieve sickness, poverty and distress to persons in need by virtue of age or social or economic circumstances.

To advance the education whether of children or of adults.

To further such other charitable purposes as the trustees from time to time in their absolute discretion determine.

Principal Activities

In order to achieve its objectives, Citygate Church works through the following core activities:

1. **Sunday meetings** – Citygate Church meets on Sunday mornings for worship and preaching of the gospel message.

2. Teaching and Training

a. Alpha and Beta courses – a series of seminars and discussions groups for Christians and non-Christians alike, used to help people from all backgrounds to explore Christianity.

b. "Rooted" course – a course for those seeking to become members of Citygate Church. The course enables anyone to explore the vision of Citygate Church.

c. A number of other courses are usually run throughout the year including Baptism courses, Encounter Freedom, Marriage Preparation courses, Leadership and equipping courses as well as encouraging and supporting many courses and conferences run by Commission, the group of churches we are involved with. We were able to run the Baptism course online where we could not meet in person.

3. **Youth and children's work, students to twenties**

a. Citygate has a wide range of activity groups for children. Our Sunday activities include four age appropriate groups for children which aim to teach the authentic Christian message through fun and engaging activities. There are also two youth groups for ages 11-18 who meet midweek and on Sundays. These groups are fun, thriving communities where young people grow and develop in their faith. During the pandemic Kids work moved online, creating their own YouTube channel and engaging personally with regular zoom meet-ups and in-person activities when rules allowed.

b. Students, twenties and thirties - Citygate students to thirties reaches out to those in higher education, at BU, AUCB and out in the workplace. We have a group called Revive, looking to engage with those in their thirties. These groups are an integral part of Citygate Church. Again, these ministries moved online due to Coronavirus with Students continuing their momentum of growth from 2019 averaging 35 students a week.

4. Mission Work

a. Worldwide

- India Mission Support – a project run by Steve and Beth Deveraj in Tamil Nadu, India, involving the establishment of a school in a rural district of India as well as leading a local church.

- Beirut Mission Support – supporting Dave and Karen Priest in Beirut, as part of a team to bring the gospel message to this area.

- Bursary Fund – Citygate is committed to mission. A fund has been set up to contribute towards mission trips abroad for Citygate members looking to gain mission experience in different cultures.

- Commission Apostolic Trust Ltd – Citygate is committed to supporting Commission in its vision to plant churches, training leaders, reach the nations with the gospel and support the poor. Citygate give regularly to the work of Commission nationally and internationally.

b. Local Mission Work

- Sleepsafe Project – in 2020 the sleepsafe project was unable to run due to the pandemic, we look forward to continuing our support when it is back up and running. In partnership with Faithworks Wessex and other local churches, Citygate provide overnight shelter and warm food in the Citygate Centre. The aim of the project is to provide emergency help as well as look to house the homeless in the long term.

- Bournemouth Foodbank - The Foodbank is a partnership between Citygate Church and Bournemouth Foodbank. It's a secure drop-in providing emergency food and support to local people in crisis. It runs as part of our Citygate Community Hub which is a partnership of local agencies, charities and churches in Bournemouth supporting people with social, financial and health issues.

- Little Acorns – a weekly toddlers group gathering over 35 adults and a further 45 children. This work has been a regular part of Citygate for many years and continues to be one of our most regularly attended groups. During the pandemic Little Acorns has been unable to meet physically but have kept in touch with families.

- Life Groups - We run a number of Life groups which meet online or in each other's homes as Covid rules allow. These groups are essential to the life of Citygate Church as we seek to live life together and build genuine relationships. These groups are for those already a part of the church and for those looking in. These groups meet together regularly during the week and to outreach within their localities.

- Specific Life Groups – we have launched a number of new life groups over the last two years with a mission focus, aimed at reaching out to those in a specific location, people group or passion. We also have a number of groups with a focus on supporting and caring for people going through similar situations.

5. **Pastoral Care**

- We have a pastoral team who look to care for those in need of support, whether they are going through tough situations in work life or home life, or whether they are looking to grow in their faith through discipleship.

Achievements and performance

Overview

In 2020 Russell White, Lead Elder of Citygate Church, with the support of the leadership team and staff, brought a fresh focus for the year on blessing our community; becoming those who make a difference wherever we find ourselves because of our faith. Little did we know that a global pandemic was about to change the landscape of society.

When the pandemic hit, we quickly turned our building into a Foodbank distribution centre with the hope of adding more relief agencies in order to bless our community where they needed it most. Our Foodbank has provided emergency food and support to over 3300 people by March 2021. We are now looking to set up a Community Hub to be open 6 days a week providing relief, restoration and reform to those in need.

We also moved all of our church meetings online and started streaming our Sundays on YouTube and Facebook as well as opened up prayer meetings on Zoom three times per week. We started a Kids channel for supporting families and our Youth and Student ministries went on Zoom. Our life groups started meeting online and very quickly started to look out for the vulnerable and those who were shielding.

We were able to set up a Covid Fund to support those who were not able to access government support and we also set up a Community Hub fund to set up our onsite provision.

We had started to support a local church in Southbourne called Southbourne Evangelical Church in late 2019, by providing teaching and leadership when needed. John and Pauline Hughes who were leading the church and were wanting to retire, asked Citygate if we could partner more sustainably for the future of the church.

Throughout 2020 we have been partnering with SEC on forming a way forward for the congregation in Southbourne, with the view of adopting the church into the Citygate Church charity. Through the pandemic a lot of our progress was halted, nevertheless in March 2021 Southbourne Evangelical Church were officially adopted in to Citygate Church and have become a site of Citygate.

Our venue income at the Citygate centre decreased significantly due to the pandemic, nevertheless we were able to reduce spending significantly with help from the government's furlough scheme as well as removing usual activity from our budget.

At the end of 2020 we saw 19 new members added, 2 people baptised, 20 people complete our Alpha courses, nearly 310 people in life groups and over 81 people wanting to know more about Citygate Church or get involved. Although numerical growth is important, we are more concerned with personal lives being changed by the gospel and we are therefore thrilled with the many testimonies of people who have been affected in this way throughout the year.

Review of the year's activities

Each of the areas of activities of Citygate Church along with the development of the Citygate Centre are outlined below with significant achievements for 2020 noted.

1. **Sunday meetings**

   One of Citygate Church's key activities are our Sunday meetings where our focus is to worship and encounter God, preach from the Bible and offer prayer for those in need or those wanting to grow in their faith. It is also an opportunity to welcome new people from all walks of life and help each person to find their place in Citygate Church. When the pandemic hit in March 2020, we moved our Sunday meetings online as well as all the ways to connect with our existing congregation and guests. We saw high numbers of guests at our special Sunday meetings including our Easter Sunday and Christmas celebrations as well as our Cultural Diversity Celebration.

   Throughout 2020, we worked hard to help people connect with us online and integrate those who were new to Citygate Church, helping them to find their place. In September we were able to re-open our building for onsite meetings. This required a lot of resources and expertise to enable a safe environment under Covid guidelines, including social distancing measures, sanitising stations, online sign ups and seating plans.

   In 2020 we continued to prioritise helping people to commit to life groups in which they can find friendship on a deeper level than is possible at our larger Sunday meetings.

2. **Teaching and training**

   Our Alpha, Beta and Bible courses were well attended in the year with 20 people completing all 7 sessions of our Alpha course. We also had 19 new members come through our Rooted course and are getting established in building community and in mission.

3. **Youth and children's work, students and twenties**

4. Our children and youth work has continued to develop in 2020 by moving online to our very own YouTube channel presented by our Children's & Families Worker Hannah Agus and Andy & George Oates via zoom for our Youth work. Students & Revive also continued to meet online via zoom and have continued to grow during the pandemic.

5. **Mission Work**

   Worldwide

   The projects in Tamil Nadu in India are continuing to serve the local community, with two churches now established, a school serving over 600 pupils, as well as an agricultural initiative. There is also a children's home to care for orphans and vulnerable children.

We continued to support Dave and Karen Priest and the team in Beirut as they look to settle as a family, learn Arabic and care for the community through the gospel.

Our support to Commission Apostolic Trust, both in time and monetary resources, is helping to support churches being started, leaders being trained and equipped, and communities being transformed by the Christian message both nationally and internationally. We also provide free office space to Commission throughout the year.

We continued to offer opportunities for overseas mission through our Bursary Fund. This fund is available to church members who choose to join a volunteer team for mission trips overseas. Citygate Church looks to provide a contribution towards mission costs.

Local

Our established local ministries and projects such as Little Acorns continue to support and serve the local community. Our community ministries also serve different spheres of our society and they have continued to gather momentum in 2020 –

- Treasure - Treasure is a support group for women coming out of abusive, controlling relationships. Treasure support women in regaining confidence and learning their boundaries and rights

- FREE - An Educational English Discussion group, providing free language support to internationals wanting to develop their spoken English. This group supports over 100 internationals on a weekly basis, providing friendship and support. It has been a struggle to meet this year but this is a ministry we believe in and will continue.

- Mighty Oaks - A coffee morning for the over 60s, providing friendship and support on a weekly basis. During the pandemic Mighty Oaks have continued to support each other whilst unable to meet.

- The Sleepsafe Project – A homelessness project linked with Faithworks Wessex, providing overnight shelter and food to the homeless during the winter months and providing signposting and practical help in finding long term accommodation. This didn't happen in 2020 but we look to continue support when all is back up and running.

- Transform - a support and bible study group for those in recovery from addiction. It is run by Teen Challenge Dorset a registered charity that operates nationally to help all ages who have developed life controlling problems, especially drug and alcohol addictions, and also to offer preventative help to those who may be in danger of doing so.

- The Christmas Hamper Appeal – a partnership with Bournemouth Foodbank and other local agencies. Each year we deliver 200 hampers to families in crisis over the Christmas period. Each family will receive everything they need to eat and celebrate together for three days. The hampers include fresh and frozen food, Christmas goodies and a message of hope from the Bible.

- Safe Families - a charity that works with 35+ local authorities around the UK. They offer hope, belonging and support to children, families and care leavers; and do this primarily, but not exclusively, with and through local churches. Trained volunteers encourage and provide support like that of a good friend, neighbour, aunt or grandparent through host homes or weekly connections in the community.

- Bournemouth Town Pastors - an independent group of Christians with a passion to show the love of Jesus on Bournemouth streets at night in a practical and non-judgmental way. They provide assistance to help revive and recover those in need out in Bournemouth town on a weekend night - showing them compassion and offering a listening ear.

These groups are making a tangible difference in people's lives and we are seeing a number of those attending

The Citygate Centre

The Citygate Centre during the pandemic opened its doors as a Community Hub, partnering with Bournemouth Foodbank providing emergency food and support to local people in crisis. As rules allowed ministries were able to utilise the building and our congregation were able to return subject to Covid guidelines.

Citygate Events Ltd, Citygate Church's trading arm, having started trading in 2014, had to close doors to clients during the lockdowns in 2020 therefore income dramatically decreased but when allowed long term clients did return to the centre. We have managed to keep good relationships with existing clients and look forward to welcoming them back to the venue, we are also looking to diversify our range of clients for hiring the venue as part of our Community Hub, we want to build partnerships with local organisations who can hire a desk within our building to meet and support their local clients.

Citygate Events Ltd had turnover of £32k (2019: £91k) for the year. We took the decision to continue to gift Commission the use of some office space. This income has allowed us to significantly subsidise the centre running costs and we look to grow our turnover in subsequent years.

Communications and resources

In 2020 we invested in a new website. Natalie King, our communications manager designed the website during lockdown and we prioritised ways for people to engage with our Sunday talks and online events. The website is still a work in progress but it is nevertheless serving our vision and is often a person's first interaction with Citygate church.

In 2020 we invested significantly in our social media activity. Natalie King has formulated and implemented a strategy for engaging our Citygate family and guests on Instagram and Facebook and we are seeing high levels of engagement. We also send regular updates on Citygate activities through our weekly e-bulletin.

Incoming resources

Total incoming resources for the year were £657k (2019: £650k). This income is made up of donations, event ticket income, rental income and gifted profits from Citygate Events Ltd.

Undesignated donations are mainly received from Citygate Church members and those who would call Citygate their church. These gifts amounted to £477k (2019: £440k). Gifted profits from Citygate Events Ltd amounted to £27k (2019: £77k).

The trustees set out some funding objectives for the gift week in 2020. Funds raised during the gift week were to predominantly be used to invest in our online presence and develop our Southbourne site as well as continuing to support local and global mission. From gift weeks we raised donations of £95k (2019: £94k).

We received restricted funds for the Community Hub, Covid-19 Assistance fund, Christmas Hamper Appeal, The Ark, Youth, Support & Outreach and Missional work in India.

Future objectives

2020 was a year that changed the global landscape on so many levels and it will also reshape the future. As a church our desire is to meet the needs of our community, both now and in the future as we start to see the psychological; emotional; spiritual and financial ramifications of this pandemic on society.

Our vision will continue to be 'Seeing lives transformed, every day, across the bay' but our focus for 2021 is to 'Restore the broken'. God has called us to demonstrate the love of Jesus in the everyday. In 2021 we will look to build a Community Hub and partner with agencies that bring relief to those in need. We will look to partner and set up social action ministries that bring restoration and be a voice for social reform.

Citygate Church is now a multisite church and we believe that more sites will be added over the years in order to see lives transformed across the bay. We will continue to welcome visitors from all walks of life whether through our community outreach or during our Sunday services and integrate them in to Citygate church, helping them to find their place to belong.

We have invested significantly in resourcing online church as we believe it is not just a means of getting through lockdown, but rather an opportunity for people to hear the good news of Jesus and take a step towards becoming part of our church community. We will therefore continue to invest staff time and resources in building this area of church life.

Our Alpha, Beta and Bible courses will continue to be key activities in helping people to explore Christianity and grow in their faith.

Finally, continuing to build a strong administrative base is key in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

Post reporting date events

The Coronavirus (Covid 19) pandemic has had a significant impact on the activities of Citygate Church. We were able to meet briefly in September/October 2020 before the second lockdown. From January to March 2021 we moved back to being fully online using streaming technology in order to serve our church and wider community. In April 2021 we moved to Covid restricted onsite meetings across two sites and three congregations, as well as streaming online.

The Trustees have continued to meet regularly to review the charity's cash position and plans for 2021 and beyond, assessing decisions that have already been made and reassessing in light of new information. To assist with the charity's cash position, 4 members of staff were placed on furlough and have continued to utilise the scheme until April 2021, to take advantage of the government's Job Retention Scheme.

On 27th January 2021, Citygate Church officially adopted Southbourne Evangelical Church. Southbourne Evangelical Church (charity no. 1161706) and Citygate Church completed a Deed of Asset transfer whereby all assets of Southbourne Evangelical Church were transferred to Citygate Church.

Grant making policy

Grants are made to organisations or individuals that we have long standing relationship with.

We continue to support Steve and Beth Deveraj, members of Citygate Church who moved to Tamil Nadu in India to start a school and church. We have had a long-standing relationship with the family and look to support them coming back to England every 3 or 4 years for respite. We are in communication a number of times during the year, receiving reports on the development of both projects.

We have continued to financially support Dave and Karen Priest in Beirut as part of a mission team reaching in to this area.

We have continued to support the PACE Trust, a Christian Charity which brings the practical Christian message to young people in local schools in Bournemouth. We have good relationships with both the board of trustees and the school's workers.

We regularly give to Commission Apostolic Trust Ltd which is a network of churches who support each other and apostolically oversee Citygate Church. In 2017 we took the decision to offer the office space that Commission occupy in the Citygate Centre for free. The market value of the fully serviced space is approximately £30,000.

We have started to support a Christian ministry called Town Pastors which works to provide help and support on the streets on Friday and Saturday nights.

We support Faithworks, to enable the running of Sleepsafe, a project which helps house the homeless during the winter months.

We have started to support two additional charities in 2020: Teen Challenge, a charity who help people nationally suffering with addiction to help them become mentally sound, physically well, emotionally balance, socially adjusted and spiritually alive; and Safe Families who offer hope, belonging and support to children, families and care leavers; they do this primarily with and through local churches.

Reserves Policy

The trustees review the charity's reserves regularly in the light of Charity Commission guidance. The trustees believe that the charity should hold free reserves of between three and six months of regular church giving income, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income, and would cover all costs in unforeseen circumstances.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2020 are £2,058,258 (2019: £2,026,137).
- There is £23,908 (2019: £2,425) for restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. Expenditure is distributed in line with these requirements. In 2020 Citygate Church received donations and other income to the value of £49,565 for restricted purposes. The apportionment of the funding is specified in note 15 of the accounts.
- £63,067 (2019: £61,929) has been designated by the trustees at 31 December 2020. The balance designated at 31 December 2020 is the amount that the trustees feel should be set aside in case of emergency works required to be carried out on the building.

Within the total funds there is £1,779,189 which could only be realised by selling the fixed assets held by the charity.

The total free reserves held by the charity at the year-end are £192,094 (2019: £265,900).

This amount is within the policy set by the trustees as three to six months of regular church income is between £110k and £220k.

Support, volunteers and other organisations

Citygate Church is only able to continue in the work it does because of the time and resources given by volunteers. The trustees express their thanks for the ongoing generosity of individuals in both donations and volunteer time.

Employees

The work of Citygate Church relies on the commitment and hard work of its valued staff. At the year-end Citygate Church directly employed 17 members of staff (both full-time and part-time)

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Remuneration policy

Trustees decide on salaries for all staff. The process for review involves using a Salary Matrix which was developed by one of the trustees which considers key responsibility areas for each role which are scored on a systematic basis and weighted depending on the level of responsibility and value that each category is to the organisation. Appraisal review feedback is also given to the trustees and used in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit

One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically, churches will engage in a number of different projects - a recent survey of churches associated with 'Commission', found that each church was involved in an average of seven social action projects. The most common are:

Mothers and toddlers groups
Marriage counselling /courses
Community festivals/fun days
Debt counselling
Children's clubs (not including Sunday school type activities)
School assemblies / RE work
Parenting help/courses
Food distribution
Caring for the Elderly (not exclusively for church members)
Youth work

While these are the most common, there are many others which churches run, and also in conjunction with other churches in their local vicinity. These include street patrols, sex workers/ trafficking, pregnancy/post abortion help, working with the homeless and other community improvement initiatives (such as clean ups). Working with those in or recovering from addiction (e.g. drugs/alcohol) is also a common social action project among this family of churches.

Citygate Church is involved in most of the above activities and its work among those in recovery from addiction and abuse as well its support and reaching out to sex workers is benefiting the community it serves.

Our public meetings on Sundays provide an opportunity for teaching, worship, envisioning and sharing time together as a community of people. This is with the aim of individuals enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community.

The trustees believe that the charity meets the public benefit requirements and have complied with the duty in Section 4 and 17 of the Charities Act 2011 and that we have given due regard to the guidance issued by the Charity Commission on delivery of public benefit, including the Supplementary Guidance.

Structure, Governance and Management

Governing document

Citygate Church is a charitable company, limited by guarantee, incorporated on 8 August 2006 and registered as a charity on 15 February 2007. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of Trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a director. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Overall, Citygate Church is led by Russell White and a team of elders. They are responsible to God for the leadership of the church. They will work to ensure that the vision of the church is fully implemented.

The elders named on page 2 served throughout the year.

The trustees carry out legal responsibilities and duties. The trustees (who are appointed by the elders) have a dual responsibility: -

They are the people responsible in law under the charity's governing document for controlling the management and administration of the charity. They have a major responsibility to support the elders in their leadership of the church, which leadership is accountable to God for every aspect of church life including the oversight of the work of the Trustees.

The board of trustees consists of two executive trustees, two of whom are elders (Russell White and Sean Theunissen), and 4 non-executive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

The trustees have delegated the day to day responsibilities of the charity to key staff and executive trustees. These include Finance, Governance, HR and Risk systems and processes. The executive trustees will report to the trustees on a regular basis on these areas of responsibility. The Elders will set the vision and direction of the church and lead the church through teaching and training.

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers has now multiplied into a number of networks which work both individually and in partnership where there is mutual benefit. Guy Miller, an elder of Citygate Church until his resignation in March 2018, leads one of these networks, set up as a charity under the name Commission Apostolic Trust Limited. The charity was established on 14 November 2012 and runs the above activities under its charitable objectives.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustees and the elders to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a monthly basis.

A register of the risks faced by the charity is being developed, identifying the major strategic and operational risks faced and how they are being managed. The major risks identified are reputational risk and loss of key staff.

Citygate Church is developing a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of senior leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits.

The trustees are satisfied that systems are in place to monitor, manage, and mitigate the charities exposure to major risks. They consider that the development of the charity's reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charity's work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiners

Saffery Champness, the charity's independent examiners are willing to remain in office and a resolution to re-appoint them will be proposed at the Annual General Meeting.

The Trustees have taken advantage of the small companies' regime in preparing the Report to the Trustees.

On behalf of the Trustees:

Mr J S Salway
Chair of Trustees
22 June 2021

Citygate Church

Independent Examiner's Report to the Trustees of Citygate Church

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2020, which are set out on pages 17 to 35.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (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 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.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

Since the Company'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 FCA, which is one of the listed bodies.

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 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 the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.



Nicholas Fernyhough FCA DChA
For and on behalf of Saffery Champness LLP
Chartered Accountants

Date 21 July 2021
Midland House
2 Poole Road
Bournemouth
BH2 5QY

Citygate Church

Consolidated Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31 December 2020

	Notes	Unrestricted funds 2020 £	Restricted funds 2020 £	2020 £	2019 £
Income					
Donations	2	572,827	49,565	622,392	549,482
Other trading activities	3	32,270	-	32,270	91,252
Charitable activities	4	2,242	-	2,242	9,519
Investment income		-	-	-	1
Total income		607,339	49,565	656,904	650,254
Expenditure					
Raising funds	5	5,686	251	5,937	14,771
Charitable activities	5	589,427	29,419	618,846	634,014
Total expenditure		595,113	29,670	624,783	648,785
Net income		12,226	19,895	32,121	1,469
Transfers		(1,588)	1,588	-	-
Net income after transfers		10,638	21,483	32,121	1,469
Reconciliation of funds:					
Total funds brought forward		2,023,581	2,425	2,026,006	2,024,537
Total funds carried forward		2,034,219	23,908	2,058,127	2,026,006

All gains and losses are included above. The surplus for the year for Companies Act purposes was £32,121 2019: £1,469)

The notes and accounting policies on pages 21 to 35 form part of these accounts.

Citygate Church

Balance Sheets at 31 December 2020

	Notes	2020 Group £	2020 Charity £	2019 Group £	2019 Charity £
Fixed assets					
Tangible assets	11	1,779,189	1,779,189	1,816,817	1,816,817
Investments	12	-	131	-	131
		1,779,189	1,779,320	1,816,817	1,816,948
Current assets					
Debtors	13	32,415	54,393	39,006	103,559
Cash at bank and in hand		260,685	235,681	197,234	121,926
		293,100	290,074	236,240	225,485
Creditors: Amounts falling due within one year	14	(14,162)	(11,136)	(27,051)	(16,296)
Net current assets		278,938	278,938	209,189	209,189
Total assets less current liabilities		2,058,127	2,058,258	2,026,006	2,026,137
Funds					
Restricted funds	15	23,908	23,908	2,425	2,425
Unrestricted funds	16	2,034,219	2,034,350	2,023,581	2,023,712
Total funds	17	2,058,127	2,058,258	2,026,006	2,026,137

In preparing the financial statements:

a) The directors are of the opinion that the charitable company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006.
b) No notice has been deposited under Section 476 of the Companies Act 2006, and
c) The directors acknowledge responsibilities for:
   i. Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006, and
   ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year end its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the Board of Trustees on 29 June 2021 and signed on its behalf by

.....
Mr J S Salway
Company number: 05899708

.....
Mr S D Theunissen

The notes and accounting policies on pages 21 to 35 form part of these accounts.

Citygate Church

Consolidated cash flow statement
Year ended 31 December 2020

	Notes	£	2020 £	£	2019 £
Cash flows from operating activities:					
Net cash provided by operating activities	22		103,622		75,322
Cash flows from investing activities:					
Dividends, interest and rents from investments		-		1	
Proceeds from the sale of property, plant and equipment					
Purchase of property, plant and equipment		(40,171)		(95,693)	
Net cash used in investing activities			(40,171)		(95,692)
Change in cash and cash equivalents in the reporting period			63,451		(20,370)
Cash and cash equivalents at the beginning of the reporting period			197,234		217,604
Cash and cash equivalents at the end of the reporting period	23		260,685		197,234

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2019) and the Companies Act 2006.

Citygate Church constitutes a public benefit entity as defined by FRS102.

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

1.2 Consolidation

These accounts present the results of the Charity and its wholly owned subsidiary Citygate Events Limited. The Charity has taken advantage of the exemption under section 408 of Companies Act 2006, not to publish its own Statement of Financial Activities. The Charity made a surplus for the financial year of £32,121 (2019: £1,469)

1.3 Investments

Investments are stated at historical cost less provision for any diminution in value.

1.4 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated funds represent unrestricted funds earmarked by the trustees for specific purposes.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.5 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

1.6 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance

Depreciation is not provided on buildings that have an anticipated life of over 100 years. The charity's policy is to maintain its property in an adequate state of repair. Accordingly, the trustees consider that the life of the property is so long and its residual value is at such a level that depreciation is immaterial.

1.6 **Depreciation (continued)**
Leasehold property improvements are to be depreciated over 10 or 25 years depending on the nature of the assets.

1.7 **Pension costs**
The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

1.8 **Incoming Resources**
All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

1.9 **Resources expended**
Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

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

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

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

1.11 **Financial instruments**
The group has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost.

1.12 **Critical estimate and judgements and key sources of estimation uncertainty**

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision effects both current and future periods.

2 **Donations and legacies**

	Unrestricted funds	Restricted funds	Total funds 2020	Unrestricted funds	Restricted funds	Total funds 2019
	£	£	£	£	£	£
Donations						
General gifts	476,527	49,565	526,092	439,831	10,638	450,469
Designated gifts (Building Fund)	96,300	-	96,300	99,013	-	99,013
	572,827	49,565	622,392	538,844	10,638	549,482

3 **Other trading activities**

	2020	2019
	£	£
Rental income	32,270	91,252

All income from other trading activities was unrestricted in both years.

4 **Charitable Activities**

	2020	2019
	£	£
Other events and activities	2,242	9,519

All income from charitable activities was unrestricted in both years.

5 Analysis of total resources expended

Current year	**Grants** £	**Staff costs** £	**Other direct costs** £	**(note 6) Support costs** £	**Total 2020** £
Costs of activities for generating funds					
Fundraising expenses	-	-	302	-	302
Costs in respect of Citygate Events Ltd	-	-	5,635	-	5,635
	-	-	5,937	-	5,937
Charitable activities					
Citygate Centre	-	71,877	132,744	25,181	229,802
Sunday meetings	-	26,343	4,805	33,576	64,724
Mission	57,307	27,396	16,266	25,182	126,151
Youth and children's work	-	46,732	6,242	16,788	69,762
Training and teaching	-	22,129	6,624	33,576	62,329
Pastoral care	-	29,623	2,879	33,576	66,078
	57,307	224,100	169,560	167,879	618,846
Total resources expended	57,307	224,100	175,497	167,879	624,783
Support staff costs		136,246		(136,246)	
		360,346		31,633	

5 **Analysis of total resources expended (continued)**

Prior year	**Grants** £	**Staff costs** £	**Other direct costs** £	**(note 6) Support costs** £	**Total 2019** £
Costs of activities for generating funds					
Fundraising expenses	-	-	428	-	428
Costs in respect of Citygate Events Ltd	-	-	14,343	-	14,343
	-	-	14,771	-	14,771
Charitable activities					
Citygate Centre	-	72,160	155,555	18,567	246,282
Sunday meetings	-	32,457	8,703	24,755	65,915
Mission	43,304	33,722	26,323	18,567	121,916
Youth and children's work	-	30,362	10,957	12,378	53,697
Training and teaching	-	26,246	29,986	24,756	80,988
Pastoral care	-	39,043	1,418	24,755	65,216
	43,304	233,990	232,942	123,778	634,014
Total resources expended	43,304	233,990	247,713	123,778	648,785
Support staff costs		95,986		(95,986)	
		329,976		27,792	

6 Allocation of support costs

Current year	**Total 2020 £**	**Church activities £**	**Mission activities £**	**Teaching & Training £**	**Buildings £**
Property costs	2,294	459	1,032	459	344
Travel costs	1,515	303	682	303	227
Staff costs	116,588	23,317	52,464	23,317	17,490
Office costs	9,349	1,870	4,207	1,870	1,402
Information Technology	9,313	1,863	4,191	1,863	1,396
Teaching & training costs	553	111	248	111	83
Finance costs	442	88	200	88	66
Communications	4,746	949	2,136	949	712
Governance costs:					
• *Audit and accountancy*	4,854	971	2,184	971	728
• *Legal and professional*	359	72	162	72	53
• *Staff costs*	17,866	3,573	8,040	3,573	2,680
	167,879	33,576	75,546	33,576	25,181

Prior year	**Total 2019 £**	**Church activities £**	**Mission activities £**	**Teaching & Training £**	**Buildings £**
Property costs	2,576	516	1,159	515	386
Travel costs	2,076	415	935	415	311
Staff costs	79,269	15,854	35,671	15,854	11,890
Office costs	5,090	1,018	2,290	1,019	763
Information Technology	6,294	1,259	2,832	1,259	944
Teaching & training costs	1,100	220	494	221	165
Finance costs	561	112	253	112	84
Communications	4,881	976	2,197	976	732
Governance costs:					
• *Audit and accountancy*	4,854	971	2,184	971	728
• *Legal and professional*	360	72	162	72	54
• *Staff costs*	16,717	3,343	7,523	3,343	2,508
	123,778	24,756	55,700	24,757	18,565

7 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2020	Local	Worldwide	2019
	£	£	£	£	£	£
Mission work in India	-	5,640	5,640	-	5,740	5,740
Mission work in Beirut	-	15,000	15,000	-	15,294	15,294
Mission work with the poor	1,500	-	1,500	1,200	-	1,200
Commission Apostolic Trust Limited - Westpoint	-	11,053	11,053	-	10,320	10,320
Other local mission work	24,114	-	24,114	10,750	-	10,750
Other mission work worldwide	-	-	-	-	-	-
	25,614	31,693	57,307	11,950	31,354	43,304

8 Net incoming resources for the year

This is stated after charging:

	2020	2019
	£	£
Staff pension contributions	9,756	5,948
Depreciation	77,798	76,660
Independent examiner's fees	5,758	4,200

9 Staff costs

Total staff costs were as follows:

	2020	2019
	£	£
Wages and salaries	329,858	303,724
Social security costs	20,732	20,304
Pension costs	9,756	5,948
	360,346	329,976

The average numbers of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2020	2019
		No
Average number of employees	13	12

No employee earned over £60,000 during the current or prior year.

During the year the key management personnel received remuneration, including national insurance contributions, of £130,432 (2019: £161,640)

10 Trustees' remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

Mr S D Theunissen is a trustee of the Charity. During the year, Mr S D Theunissen received a salary of £35,000 (2019: £35,000) and pension contributions of £1,295 (2019: £869) were made on his behalf, for his role as finance director.

Mr R White is a trustee of the Charity. During the year, Mr R White received a salary of £43,272 (2019: £41,767) and pension contributions of £1,667 (2019: £1,072) were made on his behalf, for his role as Elder of the Church.

No other trustees received any remuneration during the current or previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 18.

11 **Tangible fixed assets - Group and Charity**

	Land and buildings £	Other plant & machinery £	Total £
Cost or valuation			
At 1 January 2020	1,962,212	344,066	2,270,278
Additions	-	40,171	40,171
At 31 December 2020	1,926,212	384,237	2,310,448
Depreciation			
At 1 January 2020	230,460	223,001	453,461
Charge for the year	39,228	38,570	77,798
At 31 December 2020	269,688	261,571	531,259
Net book value			
31 December 2020	1,656,524	122,666	1,779,189
31 December 2019	1,695,752	121,065	1,816,817

Land and buildings represent costs incurred in respect of premises in long leasehold property totalling £1,926,212 (2019: £1,926,212). Depreciation charged in respect of the property amounted to £39,228 (2019: £39,225)

12 **Investments**

Movement in value:

	2020		2019	
	Group £	Charity £	Group £	Charity £
Cost at 31 December 2020 and 31 December 2019	-	131	-	131
Historical cost at 31 December 2019	-	131	-	131

The charity owns 100% of the issued share capital of Citygate Events Limited, a company registered in England and Wales (07734479).

The subsidiary undertaking, Citygate Events Limited lets and operates the conference and exhibition centres of the Citygate Centre.

12 **Investments (continued)**

A summary of the subsidiary undertaking results for the year is given below:

	2020 £	2019 £
Gross income	32,270	91,252
Gross expenditure (excluding gift aided profits to charity)	(5,634)	(14,343)
Net surplus before donating profits to charity	26,636	76,909

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2019: £1)

13 **Debtors**

	2020		2019	
	Group £	Charity £	Group £	Charity £
Trade debtors	6,662	580	20,802	3,953
Amounts owed by group undertakings	-	28,060	-	81,776
Prepayments	15,939	15,939	12,208	12,208
VAT recoverable	583	583	374	-
Gift aid debtor	5,849	5,849	5,622	5,622
Other debtors	3,382	3,382	-	-
	32,415	54,393	39,006	103,559

14 **Creditors**

	2020		2019	
	Group £	Charity £	Group £	Charity £
Amounts due within one year:				
Trade creditors	10,778	10,728	14,356	14,266
Deferred income	-	-	11,334	-
VAT payable	-	-	-	669
PAYE and social security	23	23	-	-
Amounts due from group undertakings	385	385	-	-
Accruals	2,976	-	1,361	1,361
	14,162	11,136	27,051	16,296

15 **Restricted income funds**

Group and Charity

Current year	**Balance at 1 January 2020 £**	**Incoming resources £**	**Outgoing resources £**	**Transfers £**	**Balance at 31 December 2020 £**
Oasis refuge	38	-	-	-	38
Thomson	-	10,650	10,650	-	-
The Ark	43	4,500	877	-	3,666
Community Hub	-	5,382	1,931	-	3,451
Youth	-	895	-	-	895
D Goldsworthy – The Ark	-	-	397	1,588	1,191
Covid-19	-	11,849	5,726	-	6,123
Priests donation	-	50	50	-	-
Christmas Hamper Appeal	1,653	9,989	8,988		2,654
Sleepsafe	571	-	47	-	524
Westpoint restricted	120	-	-	-	120
Support & Outreach	-	6,250	1,004	-	5,246
Total	2,425	49,565	29,670	1,588	23,908

Prior year	**Balance at 1 January 2019 £**	**Incoming resources £**	**Outgoing resources £**	**Transfers £**	**Balance at 31 December 2019 £**
Oasis refuge	38	-	-	-	38
The Ark	41	3,512	3,510	-	43
India		500	500	-	-
D Goldsworthy – The Ark	3,317	-	3,317	-	-
Christmas Hamper Appeal	-	5,526	3,873	-	1,653
Sleepsafe	-	1,000	429	-	571
Westpoint restricted	120	100	100	-	120
Total	3,516	10,638	11,729	-	2,425

Restricted funds are made up as follows: -

Oasis Refuge – Donation received specifically for our work with the Women's Refuge.

15 **Restricted income funds (continued)**

Thomson – A donation to support the Deverajs missionary work in India.

The Ark – A donation given by the ASDA Foundations for Citygate Church's work among the poor and vulnerable. A large proportion of the activities relate to work among the homeless.

Community Hub – A fund to support Citygate Community Hub which is a partnership of local agencies, charities and churches in Bournemouth supporting people with social, financial and health issues. It is a secure drop-in providing emergency food in partnership with Bournemouth Foodbank and support to local people in crisis.

Youth – A donation to be used for our Youth ministry.

D Goldsworthy – The Ark – A donation to support our work with the poor and vulnerable including the homeless.

Covid-19 – A fund set up to support those affected by Coronavirus who are not able to access government support.

Priests donation – A donation to support Dave & Karen Priests work of bringing the gospel message to Beirut.

Christmas Hamper Appeal – A project set up in partnership with Bournemouth Foodbank and other local agencies, to provide food hampers to families in crisis at Christmas.

Sleepsafe – A project set up in partnership with Faithworks Wessex and other local churches to provide shelter at the Citygate Centre for the homeless during the coldest months of the year.

Westpoint restricted – Donations received specifically to fund individuals Westpoint Event costs.

Support & Outreach – A donation to support those in need of our outreach work.

16 **Unrestricted income funds**

Group

Current year	**Balance at 1 January 2020**	**Incoming resources**	**Outgoing Resources**	**Losses on revaluation /Transfers**	**Balance at 31 December 2020**
	£	**£**	**£**	**£**	**£**
Designated fund	61,929	96,300	95,162	-	63,067
General funds	1,961,652	511,039	499,951	(1,588)	1,971,152
	2,023,581	607,339	595,113	(1,588)	2,034,219

Charity

Current year	**Balance at 1 January 2020**	**Incoming resources**	**Outgoing Resources**	**Losses on revaluation /Transfers**	**Balance at 31 December 2020**
	£	**£**	**£**	**£**	**£**
Designated fund	61,929	96,300	95,162	-	63,067
General funds	1,961,783	505,404	494,316	(1,588)	1,971,283
	2,023,712	601,704	589,478	(1,588)	2,034,350

The designated fund is for the amount that the trustees deem necessary to be set aside for possible future emergency building work on Citygate Centre.

Group

Prior year	**Balance at 1 January 2019**	**Incoming resources**	**Outgoing Resources**	**Losses on revaluation /Transfers**	**Balance at 31 December 2019**
	£	**£**	**£**	**£**	**£**
Designated fund	263,999	99,013	101,083	(200,000)	61,929
General funds	1,757,022	540,603	535,973	200,000	1,961,652
	2,021,021	639,616	637,056	-	2,023,581

Charity

Prior year	**Balance at 1 January 2019**	**Incoming resources**	**Outgoing Resources**	**Losses on revaluation /Transfers**	**Balance at 31 December 2019**
	£	**£**	**£**	**£**	**£**
Designated fund	263,999	99,013	101,083	(200,000)	61,929
General funds	1,757,153	526,260	521,630	200,000	1,961,783
	2,021,152	625,273	622,713	-	2,023,712

17 Analysis of net assets between funds

Funds balances are represented by:
Group

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	1,779,189	-	1,779,189	1,816,817	-	1,816,817
Net current assets	255,030	23,908	278,938	206,764	2,425	209,189
	2,034,219	23,908	2,058,127	2,023,581	2,425	2,026,006

Charity

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Tangible fixed assets	1,779,189	-	1,779,189	1,816,817	-	1,816,817
Fixed asset investments	131	-	131	131	-	131
Net current assets	255,030	23,908	278,938	206,764	2,425	209,189
	2,034,350	23,908	2,058,258	2,023,712	2,425	2,026,137

Designated funds of £63,067 (2019: £61,929) are represented by net current assets for both the Group and Charity.

18 Related party transactions

During the year 3 trustees (2019: 4) were reimbursed £1,128 (2019: £1,484) for travel expenses.

The charity owns 100% of the issued share capital of Citygate Events Limited, a company incorporated on 9 August 2011. Mr S D Theunissen and Mr J S Salway are directors of this company.

As at 31 December 2020 Citygate Events Limited owed Citygate Church £28,060 (2019: £81,776) which primarily relates to the gift aid distribution payable.

19 Company limited by guarantee

Citygate Church is a company limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £10. At 31 December 2020 the total of such guarantees was £30 (2019: £30).

20 Taxation

Citygate Church is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

The subsidiary company is subject to Corporation tax.

21 Commitments

The charity has operating lease commitment expiring within five years totalling £880 (2019: £2,054).

22 Reconciliation of net income to net cash flow from operating activities

	2020 £	2019 £
Net income for the reporting period (as per the statement of financial activities)	32,121	1,469
Depreciation	77,798	76,660
Dividends, interest and rents from investments	-	(1)
Decrease/ (increase) in debtors	6,592	5,688
(Decrease) in creditors	(12,889)	(8,494)
Net cash inflow from operating activity	103,622	75,322

23 Analysis of changes in net funds

	Balance at 1 January 2020 £	Cash flows £	Balance at 31 December 2020 £
Cash in hand	197,234	63,451	260,685
	197,234	63,451	260,685

	Balance at 1 January 2019 £	Cash flows £	Balance at 31 December 2019 £
Cash in hand	217,604	(20,370)	197,234
	217,604	(20,370)	197,234