

The City Church

England & Wales - Charity number 1130031

Details

Other names	THE CITY CHURCH CANTERBURY
Status	Registered
Legal form	Previously excepted
Company number	06732225
Registered	2009-06-08
Register	View on the Charity Commission register

Contact

Address
The City Church
34A Simmonds Road
Wincheap Industrial Estate
Canterbury
Kent
CT1 3RA

Phone 01227455440

Email info@thecitychurch.org.uk

Website www.thecitychurch.org.uk

Activities

Objects: THE ADVANCEMENT OF THE CHRISTIAN RELIGION ACCORDING TO EVANGELICAL PRINCIPLES.

Activities: Christian Church

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- **Area of benefit:** UNDEFINED. IN PRACTICE, LOCAL.
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£666,834	£603,002	£1,091,716	12
2024-08-31	£555,835	£529,642	£1,027,884	10
2023-08-31	£506,088	£482,357	£1,001,691	10
2022-08-31	£491,521	£520,247	-	-
2021-08-31	£498,784	£498,747	-	-
2020-08-31	£502,811	£533,377	£1,006,649	13

Trustees

Name	Role	Appointed
Peter Ernest Gregory	Chair	2021-05-13
Dr Alex Ntung		2023-07-24
Foluso Thomas		2023-11-06
Kathryn Muriel Bailey		2017-05-15
SIMON DAVID CLARK		
Sheena Kimberley Macdonald Uden		2026-02-08

The City Church

England & Wales - Charity number 1130031

Accounts

THE CITY CHURCH

Report and Financial Statements
for the year ended 31 August 2025

Company number: 06732225

Registered charity number: 1130031



THE CITY CHURCH

Trustees' Report and Financial Statements for the year ended 31 August 2025

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Company number	06732225
Registered charity number	1130031
Secretary	Mr S Clark
Trustees	Mrs K Bailey Mr S Clark Dr P Gregory Mr A Ntung Mrs F Thomas Mrs S Uden
Registered office:	34a Simmonds Road Wincheap Industrial Estate Canterbury Kent CT1 3RA
Independent examiner	Mr C Geary

THE CITY CHURCH

Trustees' Report

The Trustees present their annual report and financial statements of The City Church for the year ended 31 August 2025.

The City Church is a company limited by guarantee, and it is registered as a charity with the Charity Commission. Its principal address is 34A Simmonds Road, Canterbury, CT1 3RA.

Principal activity

The objectives of The City Church are the advancement of the Christian religion according to evangelical and biblical principles.

Trustees

The trustees during the year were as follows:

Mrs K Bailey
Mr S Clark
Dr P Gregory (Chair)
Mr M Segal – resigned 25th November 2025
Mr A Ntung
Mrs F Thomas
Mrs S Uden – appointed 8th February 2026

All of the trustees are also directors of the company. After the year end Mrs S Uden was appointed a director on 8 February 2026, while Mr M Segal resigned on 25 November 2025. Mr M Segal continues to be the Lead Elder for the church, but no longer sits on the Board of Directors to ensure independent governance oversight.

Review of activities and achievements

The church is led by a four man Eldership team, with two being full-time employees. They are supported in the day-to-day operations by a team of ten men and women comprising five full-time, five part-time staff and 2 volunteers.

During the year the church has continued to grow and thrive with Sunday service attendance regularly over 500 people. The church continues to utilise technology to stream Sunday meetings to reach a wider audience and provide access to those who are unable to come to church services in person.

Weekly worship meetings were held at Canterbury Academy. Other church activities and programmes listed below continued throughout the year:-

- Weekly prayer meetings.
- Weekly Small Groups where church members meet in small gatherings usually 8 – 16 in number. These meetings include, inter alia, worship, prayer and Bible study.
- Children's work is undertaken primarily on Sunday mornings.
- Regular youth work takes place during the week and weekends.
- A "Coffee and Chaos" meeting is held during the week for mothers and toddlers.
- Weekly meetings for students for praise, worship, prayer and teaching.
- The church operates the 'Chartham Pantry', which provides food parcels and toiletries for individuals and families in the Chartham area who are struggling to make ends meet in this financially difficult time.
- "Make Lunch" is an outreach project designed to engage with and provide food during school holidays for families reliant on school dinners.
- Various Alpha courses are held to enable non-Christians to discuss and find out more about Christianity. During the year these have included courses for adults, students and youth.
- Various community events take place throughout the year, including monthly coffee mornings.
- Marriage enrichment courses.
- Kintsugi Hope wellbeing courses
- The Bereavement Journey course

THE CITY CHURCH

Trustees' Report

(continued)

Church activities and programmes (continued):-

- Specific Men's and Women's events
- The church also works with other churches in Canterbury to support various community initiatives such as Street Pastors and Healing on the Streets.
- Volunteer workers undertake a formal teaching programme during their designated period to equip them for future roles and leadership either in the church or elsewhere.

The church has continued to thrive, with finances remaining stable, Sunday attendance and Small Groups have significantly increased in number. As a church we have been called to be an equipping and sending church, yet despite some members moving on during the year on missional activities the church continues to attract new members, and as a result membership has grown.

A main objective of the church is the advancement of the Christian Religion and to this end the church has supported various churches in the East Kent region as well as church plants into continental Europe. In previous years we have sent church members to begin church plants in France (Lille), Colchester (UK), Whitfield (UK) and a Gospel Plant into Sheppey (UK). We continue to maintain links with these churches and plants, supporting them with visits by Elders, worship leaders and financially when required.

Currently the church rents accommodation for administrative offices and various Church meetings. However, it aims to buy premises and with this in mind it has built up a "Building Fund" over many years to achieve this purpose. These funds are invested in fixed term deposits of various durations spread across multiple banks to maintain full FSCS protection of the funds, with the aim of maximising returns whilst minimising exposure to risk. The church has a 'building team' who continue to look at potential building opportunities as and when they arise.

Review of Finances

The statement of financial activities for the year is set out on page 5. A summary of the financial results is set out below.

The Charity's income during the year was £667,000, and expenses were £603,000. All donated income is derived from Church members and no outside fund raising is undertaken. All funds donated to the Charity are used either for the day-to-day operation and meetings of the Church or to further Christian work in the UK or overseas in accordance with the objectives of the Charity. A separate building fund is maintained as funds are raised towards a new building project, and this has continued to grow.

Regular monthly giving has been sustained at a high level, which has allowed the Church to maintain its day-to-day operations and its general cash reserves. These general reserves are important, enabling the Church to meet any additional expenditure and to support any new Church work or project.

A prime objective of the Church is to give away an average of 10% of unrestricted income each year to support the advancement of the Christian religion in the UK and overseas. During the period covered by these accounts the amount given away or set aside for church planting projects has met this target.

Reserves Policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to 3 months of expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities whilst consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

THE CITY CHURCH

Trustees' Report

(continued)

Trustees' responsibilities regarding the financial statements

Company law requires the trustees to prepare financial statements which give a true and fair view of the state of affairs of the Church and of the income and expenditure of the Church for that period. In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, 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 assume that the Church will continue in existence.

The trustees have overall responsibility for ensuring that the Church has an appropriate system of controls, financial and otherwise. They are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Church 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 Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 in preparing the annual report and financial statements of the Church.



.....
S Clark

12 May 2026

**Independent Examiner's Report
to the Trustees of
THE CITY CHURCH**

I report to the trustees on my examination of the accounts of The City Church (the church) for the year ended 31 August 2025, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related Notes to the accounts.

Respective responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility :

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

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 church 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out in the statement below.

Independent examiner's statement

I confirm that no matter has come to my attention in connection with the examination giving me reasonable cause to believe:

- 1 accounting records were not kept in respect of the church in accordance with section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of the 2011 Act.

I have not come across any other matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Christopher Geary
Chartered Accountant
Geary Partnership
Church Hill Farm, Elmstone, Canterbury, Kent, CT3 1HN

12 May 2026

THE CITY CHURCH

Statement of Financial Activities for the year ended 31 August 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
INCOME & EXPENDITURE					
Income					
Donations		556,799	46,470	603,269	496,713
Charitable activities – church & social		30,812	7,591	38,403	29,819
Interest receivable		25,162	-	25,162	29,303
Total income		612,773	54,061	666,834	555,835
Expenditure					
Charitable activities & support costs	3	(534,146)	(68,856)	(603,002)	(529,642)
Net income/(expenses) before transfers		78,627	(14,795)	68,832	26,193
Transfers between funds		-	-	-	-
Net movement in funds		78,627	(14,795)	68,832	26,193
RECONCILIATION OF FUNDS					
Total funds brought forward		971,000	56,884	1,027,884	1,001,691
Total funds carried forward		1,049,627	42,089	1,091,716	1,027,884

THE CITY CHURCH

Balance Sheet at 31 August 2025

		2025		2024	
	Note	£	£	£	£
Tangible fixed assets					
Equipment	4		6,186		7,697
Current assets					
Debtors	5	96,213		72,138	
Bank balances		1,004,046		957,719	
		<u>1,100,259</u>		<u>1,029,857</u>	
Current liabilities					
Creditors due within one year	6	(14,729)		(9,670)	
Net current assets			1,085,030		1,020,187
Net assets			<u>1,091,716</u>		<u>1,027,884</u>

REPRESENTED BY:

Funds

Unrestricted funds					
General fund			270,008		211,069
Designated fund – Building fund			779,619		759,931
Restricted funds	7		42,089		56,884
			<u>1,091,716</u>		<u>1,027,884</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

For the year ended 31 August 2025, the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and no notice has been deposited under section 476.

The trustees, who are also the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These financial statements were approved and authorised for issue by the Board on 12 May 2026.



S Clark

Company number: 06732225

THE CITY CHURCH

Statement of Cash Flows for the year ended 31 August 2025

	2025		2024	
	£	£	£	£
Operating activities				
Net income/(expenditure) for the year		63,832		26,193
Adjustments				
Interest received		(25,162)		(29,303)
Depreciation		8,893		4,994
Loss on disposal of assets		-		87
Movements in working capital				
(Increase)/decrease in debtors		(24,075)		8,767
Increase/(decrease) in creditors		5,059		(6,471)
Cash generated by/(used in) charitable operations		<u>28,547</u>		<u>4,267</u>
Investing activities				
Equipment purchased		(7,382)		(536)
Interest received		<u>25,162</u>		<u>29,303</u>
Net cash flows from investing activities		<u>17,780</u>		<u>28,767</u>
Net increase/(decrease) in cash and cash equivalents		<u>46,327</u>		<u>33,034</u>
Cash and cash equivalents at beginning of year		<u>957,719</u>		<u>924,685</u>
Cash and cash equivalents at end of year		<u>1,004,046</u>		<u>957,719</u>
REPRESENTED BY:				
Bank balances		<u>1,004,046</u>		<u>957,719</u>

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2025

1 **General information**

The City Church is a public benefit entity and a company limited by guarantee and has no share capital. It is a registered charity.

2 **Accounting policies**

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been put aside at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions declared by their donors.

Income

All income is included in the Statement of Financial Activities when the Church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure on charitable activities comprises all expenditure incurred directly in pursuance of the Church's charitable objectives. Governance costs are those costs incurred in connection with administration of the Church and compliance with constitutional and statutory requirements. No amounts are included in the financial statements for the value of services donated by volunteers.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost. Depreciation is provided on fixed assets at an annual rate of 20% on a straight line basis, over their expected useful lives.

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2025 (continued)

3 Expenditure

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Salaries	243,523	-	243,523	238,941
Pension costs	18,379	-	18,379	17,936
Staff costs	1,067	474	1,541	2,307
Operational costs	61,486	31	61,517	50,084
Sundry expenses	9,324	680	10,004	2,548
Communications/IT	17,233	225	17,458	11,615
Meetings	44,640	1,624	46,264	31,618
Projects & Ministries	70,392	12,291	82,683	74,625
Training	863	533	1,396	5,447
Gifts for others	-	14,506	14,506	11,981
RM Community	-	37,861	37,861	30,639
Tithes – paid out	55,423	631	56,054	46,108
Building refurbishment & fees	1,603	-	1,603	(608)
Accounts examination fee	1,320	-	1,320	1,320
Depreciation	8,893	-	8,893	4,994
Loss on disposal of assets	-	-	-	87
	<u>534,146</u>	<u>68,856</u>	<u>603,002</u>	<u>529,642</u>

The average number of employees (as full-time equivalents) was 10 (2024: 10).
No employee received remuneration above £60,000.

4 Fixed assets - Equipment

	£
Cost	
Brought forward	35,729
Additions	7,382
Disposals	(3,333)
Carried forward	<u>39,778</u>
Accumulated depreciation	
Brought forward	28,032
Charge for the year	8,893
Disposals	(3,333)
Carried forward	<u>33,592</u>
Net book value	
Brought forward	<u>7,697</u>
Carried forward	<u>6,186</u>

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2025 (continued)

5 Debtors

	2025	2024
	£	£
Income tax recovered	72,221	55,293
Other debtors & prepayments	23,992	16,845
	96,213	72,138
	96,213	72,138

6 Creditors – due within one year

	2025	2024
	£	£
Creditors & accruals	14,071	8,700
Deferred income	658	970
	14,729	9,670
	14,729	9,670

7 Restricted funds

	Brought forward	Income	Expenditure	Transfers in/(out)	Carried forward
	£	£	£	£	£
Sheppey	14,878	4,989	3,997	-	15,870
RM Community	41,959	19,612	35,399	-	26,172
Gifts for others	47	29,460	29,460	-	47
	56,884	54,061	68,856	-	42,089
Total restricted funds	56,884	54,061	68,856	-	42,089

8 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	6,186	-	6,186
Debtors & prepayments	91,145	5,068	96,213
Bank balances	967,025	37,021	1,004,046
Creditors due within one year	(14,729)	-	(14,729)
	1,049,627	42,089	1,091,716
Net assets	1,049,627	42,089	1,091,716

The City Church

England & Wales - Charity number 1130031

Accounts

THE CITY CHURCH

Report and Financial Statements
for the year ended 31 August 2024

Company number: 06732225

Registered charity number: 1130031

THE CITY CHURCH

Trustees' Report and Financial Statements for the year ended 31 August 2024

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Company number	06732225
Registered charity number	1130031
Secretary	Mr S D Clark
Trustees	Mrs K Bailey Mr S D Clark Mr P Gregory Mr A Ntung Mr M S Segal Mrs F Thomas
Registered office:	34a Simmonds Road Wincheap Industrial Estate Canterbury Kent CT1 3RA
Independent examiner	Mr C M Geary

THE CITY CHURCH

Trustees' Report

The Trustees present their annual report and financial statements of The City Church for the year ended 31 August 2024.

The City Church is a company limited by guarantee, and it is registered as a charity with the Charity Commission. Its principal address is 34a Simmonds Road, Wincheap Industrial Estate, Canterbury, Kent, CT1 3RA.

Principal activity

The objectives of The City Church are the advancement of the Christian religion according to evangelical and biblical principles.

Trustees

The trustees during the year were as follows:

Mrs K Bailey

Mr S D Clark

Mr P Gregory

Mr C Pickford – resigned 25 July 2024

Mr M S Segal

Mr T J Wilson – resigned 4 April 2025

Mr A Ntung

Mrs F Thomas – appointed 6 November 2023

All of the trustees are also directors of the company. Mrs F Thomas was appointed a director on 6 November 2023, while Mr C Pickford resigned during the financial year on 25 July 2024.

Review of activities and achievements

The church is led by a four man Eldership team, with two being full-time employees and one of those also being a director. They are supported in the day-to-day operations by a team of ten men and women comprising four full-time, six part-time staff and two volunteers.

During the year the church has continued to grow and thrive with Sunday service attendance regularly over 500 people. The church continues to utilise technology to stream Sunday meetings to reach a wider audience and provide access to those who are unable to come to church services in person.

THE CITY CHURCH

Trustees' Report

(continued)

Weekly worship meetings were held at Canterbury Academy. Other church activities and programmes listed below continued throughout the year:-

- Weekly and monthly prayer meetings.
- Weekly Small Groups where church members meet in small gatherings usually 8 – 16 in number. These meetings include, inter alia, worship, prayer and Bible study.
- Children's work is undertaken primarily on Sunday mornings.
- Regular youth work takes place during the week and weekends.
- A "Coffee and Chaos" meeting is held during the week for mothers and toddlers.
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- The church operates the "Chartham Pantry", which provides food parcels and toiletries for individuals and families in the Chartham area who are struggling to make ends meet in this financially difficult time.
- "Make Lunch" is an outreach project designed to engage with and provide food during school holidays for families reliant on school dinners.
- Various Alpha courses are held to enable non-Christians to discuss and find out more about Christianity. During the year these have included courses for adults, students and youth.
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- The Bereavement Journey course.
- Specific Men's and Women's events
- The church also works with other churches in Canterbury to support various community initiatives such as Street Pastors and Healing on the Streets.
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A main objective of the church is the advancement of the Christian Religion and to this end the church has supported various churches in the East Kent region as well as church plants into continental Europe. In previous years we have sent church members to begin church plants in France (Lille), Colchester (UK), Whitfield (UK) and a Gospel Plant into Sheppey (UK). We continue to maintain links with these churches and plants, supporting them with visits by Elders, worship leaders and financially when required.

Currently the church rents accommodation for administrative offices and various Church meetings. However, it aims to buy premises and with this in mind it has built up a "Building Fund" over many years to achieve this purpose. These funds are invested in fixed term deposits of various durations spread across multiple banks to maintain full FSCS protection of the funds, with the aim of maximising returns whilst minimising exposure to risk. The church has a 'building team' who continue to look at potential building opportunities as and when they arise.

THE CITY CHURCH

Trustees' Report

(continued)

Review of Finances

The statement of financial activities for the year is set out on page 5. A summary of the financial results is set out below.

The Charity's income during the year was £555,000, and expenses were £529,000. All donated income is derived from Church members and no outside fund raising is undertaken. All funds donated to the Charity are used either for the day-to-day operation and meetings of the Church or to further Christian work in the UK or overseas in accordance with the objectives of the Charity. A separate building fund is maintained as funds are raised towards a new building project, and this has continued to grow.

Regular monthly giving has been sustained at a high level, which has allowed the Church to maintain its day-to-day operations and its general cash reserves. These general reserves are important, enabling the Church to meet any additional expenditure and to support any new Church work or project.

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Trustees' responsibilities regarding the financial statements

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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, 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 assume that the Church will continue in existence.

The trustees have overall responsibility for ensuring that the Church has an appropriate system of controls, financial and otherwise. They are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Church 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 Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 in preparing the annual report and financial statements of the Church.

.....
S D Clark

21 May 2025

Independent Examiner's Report to the Trustees of THE CITY CHURCH

I report to the trustees on my examination of the accounts of The City Church (the church) for the year ended 31 August 2024, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related Notes to the accounts.

Respective responsibilities of Trustees and Examiner

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- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

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 church 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out in the statement below.

Independent examiner's statement

I confirm that no matter has come to my attention in connection with the examination giving me reasonable cause to believe:

- 1 accounting records were not kept in respect of the church in accordance with section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of the 2011 Act.

I have not come across any other matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christopher Geary
Chartered Accountant
Geary Partnership
Church Hill Farm, Elmstone, Canterbury, Kent, CT3 1HN

21 May 2025

THE CITY CHURCH

Statement of Financial Activities for the year ended 31 August 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
INCOME & EXPENDITURE					
Income					
Donations		438,729	57,984	496,713	481,795
Charitable activities – church & social		29,399	420	29,819	20,180
Interest receivable		29,303	-	29,303	4,113
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		497,431	58,404	555,835	506,088
Expenditure					
Charitable activities & support costs	3	(470,986)	(58,656)	(529,642)	(482,357)
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenses) before transfers		26,445	(252)	26,193	23,731
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		26,445	(252)	26,193	23,731
RECONCILIATION OF FUNDS					
Total funds brought forward		944,555	57,136	1,001,691	977,960
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		971,000	56,884	1,027,884	1,001,691
		<hr/>	<hr/>	<hr/>	<hr/>

THE CITY CHURCH

Balance Sheet at 31 August 2024

		2024		2023	
	Note	£	£	£	£
Tangible fixed assets					
Equipment	4		7,697		12,242
Current assets					
Debtors	5	72,138		80,905	
Bank balances		957,719		924,685	
			<u>1,029,857</u>		<u>1,005,590</u>
Current liabilities					
Creditors due within one year	6	(9,670)		(16,141)	
Net current assets			1,020,187		989,449
Net assets			<u>1,027,884</u>		<u>1,001,691</u>

REPRESENTED BY:

Funds

Unrestricted funds					
General fund			211,069		208,235
Designated fund – Building fund			759,931		736,320
Restricted funds	7		56,884		57,136
			<u>1,027,884</u>		<u>1,001,691</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

For the year ended 31 August 2024, the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and no notice has been deposited under section 476.

The trustees, who are also the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These financial statements were approved and authorised for issue by the Board on 21 May 2025.

.....
S D Clark

Company number: 06732225

THE CITY CHURCH

Statement of Cash Flows for the year ended 31 August 2024

	2024		2023	
	£	£	£	£
Operating activities				
Net income/(expenditure) for the year		26,193		23,731
Adjustments				
Interest received		(29,303)		(4,113)
Depreciation		4,994		4,887
Loss on disposal of assets		87		-
Movements in working capital				
(Increase)/decrease in debtors		8,767		(33,820)
Increase/(decrease) in creditors		(6,471)		166
		4,267		(9,149)
Cash generated by/(used in) charitable operations				
Investing activities				
Equipment purchased	(536)		(5,545)	
Loan repaid by Hope Church, Wymondham	-		25,000	
Interest received	29,303		4,113	
		28,767		23,568
Net cash flows from investing activities				
Net increase/(decrease) in cash and cash equivalents		33,034		14,419
Cash and cash equivalents at beginning of year		924,685		910,266
Cash and cash equivalents at end of year		957,719		924,685
 REPRESENTED BY:				
Bank balances		957,719		924,685

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2024

1 **General information**

The City Church is a public benefit entity and a company limited by guarantee and has no share capital. It is a registered charity.

2 **Accounting policies**

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been put aside at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions declared by their donors.

Income

All income is included in the Statement of Financial Activities when the Church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure on charitable activities comprises all expenditure incurred directly in pursuance of the Church's charitable objectives. Governance costs are those costs incurred in connection with administration of the Church and compliance with constitutional and statutory requirements. No amounts are included in the financial statements for the value of services donated by volunteers.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost. Depreciation is provided on fixed assets at an annual rate of 20% on a straight line basis, over their expected useful lives.

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2024 (continued)

3 Expenditure

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Salaries	238,941	-	238,941	223,827
Pension costs	17,936	-	17,936	16,880
Staff costs	1,182	1,125	2,307	1,814
Operational costs	49,848	236	50,084	40,988
Sundry expenses	2,548	-	2,548	-
Communications/IT	11,418	197	11,615	9,334
Meetings	29,963	1,655	31,618	26,519
Projects & Ministries	64,371	10,254	74,625	40,107
Training	3,878	1,569	5,447	649
Gifts for others	-	11,981	11,981	23,980
RM Community	-	30,639	30,639	30,458
Tithes – paid out	45,108	1,000	46,108	53,178
Building refurbishment & fees	(608)	-	(608)	8,536
Accounts examination fee	1,320	-	1,320	1,200
Depreciation	4,994	-	4,994	4,887
Loss on disposal of assets	87	-	87	-
	470,986	58,656	529,642	482,357

The average number of employees was 10 (2023: 10).
No employee received remuneration above £60,000.

4 Fixed assets - Equipment

	£
Cost	
Brought forward	41,582
Additions	536
Disposals	(6,389)
	35,729
Accumulated depreciation	
Brought forward	29,340
Charge for the year	4,994
Disposals	(6,302)
	28,032
Net book value	
Brought forward	12,242
	7,697

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2024 (continued)

5 Debtors

	2024	2023
	£	£
Income tax recovered	55,293	57,623
Other debtors & prepayments	16,845	23,282
	72,138	80,905
	72,138	80,905

6 Creditors – due within one year

	2024	2023
	£	£
Creditors & accruals	8,700	13,197
Deferred income	970	2,944
	9,670	16,141
	9,670	16,141

7 Restricted funds

	Brought forward	Income	Expenditure	Transfers in/(out)	Carried forward
	£	£	£	£	£
Sheppey	15,767	4,976	5,865	-	14,878
RM Community	41,369	31,695	31,105	-	41,959
Gifts for others	-	21,733	21,686	-	47
	57,136	58,404	58,656	-	56,884
	57,136	58,404	58,656	-	56,884

8 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	7,697	-	7,697
Debtors & prepayments	63,904	8,234	72,138
Bank balances	908,026	49,693	957,719
Creditors due within one year	(8,627)	(1,043)	(9,670)
	971,000	56,884	1,027,884
	971,000	56,884	1,027,884

The City Church

England & Wales - Charity number 1130031

Accounts

THE CITY CHURCH

Report and Financial Statements
for the year ended 31 August 2023

Company number: 6732225

Registered charity number: 1130031

THE CITY CHURCH

Trustees' Report and Financial Statements for the year ended 31 August 2023

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Statement of cash flows	7
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Company number	6732225
Registered charity number	1130031
Secretary	Mr S D Clark
Trustees	Mrs K Bailey Mr S D Clark Mr P Gregory Mr A Ntung Mr C Pickford Mr M S Segal Mrs F Thomas Mr T J Wilson
Registered office:	34a Simmonds Road Wincheap Industrial Estate Canterbury Kent CT1 3RA
Independent examiner	Mr C M Geary

THE CITY CHURCH

Trustees' Report

The Trustees present their annual report and financial statements of The City Church for the year ended 31 August 2023.

The City Church is a company limited by guarantee, and it is registered as a charity with the Charity Commission. Its principal address is 34a Simmonds Road, Wincheap Industrial Estate, Canterbury, Kent, CT1 3RA.

Principal activity

The objectives of The City Church are the advancement of the Christian religion according to evangelical and biblical principles.

Trustees

The trustees during the year were as follows:

Mrs K Bailey
Mr J P Christopher – resigned 18 January 2023
Mr S D Clark
Mr P Gregory
Mr C Pickford
Mr M S Segal
Mr T J Wilson
Mr A Ntung – appointed 24 July 2023
Mrs F Thomas – appointed 6 November 2023

All of the trustees are also directors of the company. Mr A Ntung was appointed a director on 24 July 2023 and Mrs F Thomas was appointed a director on 6 November 2023, while Mr J P Christopher resigned during the financial year on 18 January 2023.

Review of activities and achievements

The church is led by a four man Eldership team, with one being both a full-time employee and a director. They are supported in the day-to-day operations by a team of ten men and women comprising six full-time and four part-time staff.

During the year the church has continued to grow and thrive with Sunday service attendance regularly over 500 people, necessitating a move to a larger venue. The church continues to utilise technology to stream Sunday meetings to reach a wider audience and provide access to those who are unable to come to church services in person.

During the year the church continued a social action project to support those in the local community in need. We also reviewed and relaunched our membership values to better reflect our mission statement and ethos as a church.

THE CITY CHURCH

Trustees' Report

(continued)

Weekly worship meetings were held at St Stephens School in Canterbury, before a move to Canterbury Academy. Other church activities and programmes listed below continued throughout the year:-

- Weekly and monthly prayer meetings.
- Weekly Small Groups where church members meet in small gatherings usually 8 – 16 in number. These meetings include, inter alia, worship, prayer and Bible study.
- Children's work is undertaken primarily on Sunday mornings.
- Regular youth work takes place during the week and weekends.
- A "Coffee and Chaos" meeting is held during the week for mothers and toddlers.
- Weekly meetings for students for praise, worship, prayer and teaching.
- "Make Lunch" is an outreach project designed to engage with and provide food during school holidays for families reliant on school dinners.
- Various Alpha courses are held to enable non-Christians to discuss and find out more about Christianity. During the year these have included courses for adults, students and youth.
- Various community events take place throughout the year.
- Marriage enrichment courses.
- Specific Men's and Women's events
- The church also works with other churches in Canterbury to support various community initiatives such as Street Pastors and Healing on the Streets.
- Volunteer workers undertake a formal teaching programme during their designated period to equip them for future roles and leadership either in the church or elsewhere.

The church has continued to thrive, with finances remaining stable, Sunday attendance and Small Groups significantly increasing. As a church we have been called to be an equipping and sending church, yet despite some members moving on during the year on missional activities the church continues to attract new members, and as a result membership has grown.

A main objective of the church is the advancement of the Christian Religion and to this end the church has supported various churches in the East Kent region as well as church plants into continental Europe. In previous years we have sent church members to begin church plants in France (Lille), Finland (Helsinki), Colchester (UK), Whitfield (UK) and a Gospel Plant into Sheppey (UK), and continue to support these ventures financially.

Currently the church rents accommodation for administrative offices and various Church meetings. However, it aims to buy premises and with this in mind it has built up a "Building Fund" over a number of years to achieve this purpose.

THE CITY CHURCH

Trustees' Report

(continued)

Review of Finances

The statement of financial activities for the year is set out on page 5. A summary of the financial results is set out below.

The Charity's income during the year was £506,000, and expenses were £482,000. All donated income is derived from Church members and no outside fund raising is undertaken. All funds donated to the Charity are used either for the day-to-day operation and meetings of the Church or to further Christian work in the UK or overseas in accordance with the objectives of the Charity. A separate building fund is maintained as funds are raised towards a new building project, and this has continued to grow.

Regular monthly giving has been sustained at a high level, which has allowed the Church to maintain its day-to-day operations and its general cash reserves. These general reserves are important, enabling the Church to meet any additional expenditure and to support any new Church work or project.

A prime objective of the Church is to give away an average of 10% of unrestricted income each year to support the advancement of the Christian religion in the UK and overseas. During the period covered by these accounts the amount given away or set aside for church planting projects has met this target.

Trustees' responsibilities regarding the financial statements

Company law requires the trustees to prepare financial statements which give a true and fair view of the state of affairs of the Church and of the income and expenditure of the Church for that period. In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, 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 assume that the Church will continue in existence.

The trustees have overall responsibility for ensuring that the Church has an appropriate system of controls, financial and otherwise. They are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Church 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 Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 in preparing the annual report and financial statements of the Church.

.....
S D Clark

22 May 2024

Independent Examiner's Report to the Trustees of THE CITY CHURCH

I report to the trustees on my examination of the accounts of The City Church (the church) for the year ended 31 August 2023, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related Notes to the accounts.

Respective responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility :

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

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 church 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out in the statement below.

Independent examiner's statement

I confirm that no matter has come to my attention in connection with the examination giving me reasonable cause to believe:

- 1 accounting records were not kept in respect of the church in accordance with section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of the 2011 Act.

I have not come across any other matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christopher Geary
Chartered Accountant
Geary Partnership
Church Hill Farm, Elmstone, Canterbury, Kent, CT3 1HN

22 May 2024

THE CITY CHURCH

Statement of Financial Activities for the year ended 31 August 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
INCOME & EXPENDITURE					
Income					
Donations		412,530	69,265	481,795	476,898
Grant		-	-	-	1,875
Charitable activities – church & social		20,180	-	20,180	12,157
Interest receivable		4,113	-	4,113	591
		436,823	69,265	506,088	491,521
Expenditure					
Charitable activities & support costs	3	(425,728)	(56,629)	(482,357)	(520,247)
Net income/(expenses) before transfers		11,095	12,636	23,731	(28,726)
Transfers between funds		-	-	-	-
Net movement in funds		11,095	12,636	23,731	(28,726)
RECONCILIATION OF FUNDS					
Total funds brought forward		933,460	44,500	977,960	1,006,686
Total funds carried forward		944,555	57,136	1,001,691	977,960

THE CITY CHURCH

Balance Sheet at 31 August 2023

		2023		2022	
	Note	£	£	£	£
Tangible fixed assets					
Equipment	4		12,242		11,584
Current assets					
Debtors	5	80,905		72,085	
Bank balances		924,685		910,266	
			1,005,590		982,351
Current liabilities					
Creditors due within one year	6	(16,141)		(15,975)	
Net current assets			989,449		966,376
Net assets			1,001,691		977,960
REPRESENTED BY:					
Funds					
Unrestricted funds			944,555		933,460
Restricted funds			57,136		44,500
			1,001,691		977,960
			1,001,691		977,960

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

For the year ended 31 August 2023, the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and no notice has been deposited under section 476.

The trustees, who are also the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These financial statements were approved and authorised for issue by the Board on 22 May 2024.

.....
S D Clark

Company number: 6732225

THE CITY CHURCH

Statement of Cash Flows for the year ended 31 August 2023

	2023		2022	
	£	£	£	£
Operating activities				
Net income/(expenditure) for the year		23,731		(28,726)
Adjustments				
Interest received		(4,113)		(591)
Depreciation		4,887		3,778
Movements in working capital				
(Increase)/decrease in debtors		(33,820)		(7,127)
Increase/(decrease) in creditors		166		13,220
Cash generated by/(used in) charitable operations		<u>(9,149)</u>		<u>(19,446)</u>
Investing activities				
Equipment purchased	(5,545)		(4,101)	
Loan repaid by Hope Church, Wymondham	25,000		50,000	
Interest received	4,113		591	
Net cash flows from investing activities		<u>23,568</u>		<u>46,490</u>
Net increase/(decrease) in cash and cash equivalents		<u>14,419</u>		<u>27,044</u>
Cash and cash equivalents at beginning of year		910,266		883,222
Cash and cash equivalents at end of year		<u><u>924,685</u></u>		<u><u>910,266</u></u>
REPRESENTED BY:				
Bank balances		<u><u>924,685</u></u>		<u><u>910,266</u></u>

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2023

1 **General information**

The City Church is a public benefit entity and a company limited by guarantee and has no share capital. It is a registered charity.

2 **Accounting policies**

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been put aside at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions declared by their donors.

Income

All income is included in the Statement of Financial Activities when the Church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure on charitable activities comprises all expenditure incurred directly in pursuance of the Church's charitable objectives. Governance costs are those costs incurred in connection with administration of the Church and compliance with constitutional and statutory requirements. No amounts are included in the financial statements for the value of services donated by volunteers.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost. Depreciation is provided on fixed assets at an annual rate of 20% on a straight line basis, over their expected useful lives.

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2023 (continued)

3 Expenditure

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
Salaries	223,827	-	223,827	212,668
Pension costs	16,880	-	16,880	16,199
Staff costs	1,782	32	1,814	1,901
Sabbatical costs	-	-	-	2,578
Operational costs	40,564	-	40,988	33,913
Communications/IT	9,300	34	9,334	8,162
Meetings	24,258	356	26,519	20,720
Projects & Ministries	45,789	308	40,107	28,576
Training	2,130	425	649	3,314
Gifts for others	-	23,980	23,980	33,388
Global Community	-	30,458	30,458	32,328
Tithes – paid out	45,833	1,036	53,178	46,208
Building refurbishment & fees	9,278	-	8,536	75,314
Accounts examination fee	1,200	-	1,200	1,200
Depreciation	4,887	-	4,887	3,778
	425,728	56,629	482,357	520,247
	425,728	56,629	482,357	520,247

The average number of employees was 10 (2022: 10).
No employee received remuneration above £60,000.

4 Fixed assets - Equipment

	£
Cost	
Brought forward	39,985
Additions	5,545
Disposals	(3,948)
	41,582
Carried forward	41,582
Accumulated depreciation	
Brought forward	28,401
Charge for the year	4,887
Disposals	(3,948)
	29,340
Carried forward	29,340
Net book value	
Brought forward	11,584
	11,584

Carried forward

12,242

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2023

(continued)

5 Debtors

	2023	2022
	£	£
Income tax recovered	57,623	38,386
Other debtors & prepayments	23,282	8,699
Loan to Hope Church, Wymondham	-	25,000
	80,905	72,085
	80,905	72,085

6 Creditors – due within one year

	2023	2022
	£	£
Creditors & accruals	13,197	6,189
Deferred income	2,944	9,786
	16,141	15,975
	16,141	15,975

7 Restricted funds

	Brought forward	Income	Expenditure	Transfers in/(out)	Carried forward
	£	£	£	£	£
Sheppey	10,877	7,081	2,191	-	15,767
Global Community	33,623	38,204	30,458	-	41,369
Gifts for others	-	23,980	23,980	-	-
	44,500	69,265	56,629	-	57,136
	44,500	69,265	56,629	-	57,136

8 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible fixed assets	12,242	-	12,242
Debtors & prepayments	72,255	8,650	80,905
Bank balances	872,421	52,264	924,685
Creditors due within one year	(12,363)	(3,778)	(16,141)
	944,555	57,136	1,001,691
	944,555	57,136	1,001,691

The City Church

England & Wales - Charity number 1130031

Accounts

THE CITY CHURCH

Report and Financial Statements
for the year ended 31 August 2022

Company number: 6732225

Registered charity number: 1130031

THE CITY CHURCH

Trustees' Report and Financial Statements for the year ended 31 August 2022

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Company number	6732225
Registered charity number	1130031
Secretary	Mr S D Clark
Trustees	Mrs K Bailey Mr S D Clark Mr P E Gregory Mr C Pickford Mr M S Segal Mr T J Wilson
Registered office:	34a Simmonds Road Wincheap Industrial Estate Canterbury Kent CT1 3RA
Independent examiner	Mr C M Geary

THE CITY CHURCH

Trustees' Report

The Trustees present their annual report and financial statements of The City Church for the year ended 31 August 2022.

The City Church is a company limited by guarantee, and it is registered as a charity with the Charity Commission. Its principal address is 34a Simmonds Road, Wincheap Industrial Estate, Canterbury, Kent, CT1 3RA.

Principal activity

The objectives of The City Church are the advancement of the Christian religion according to evangelical and biblical principles.

Trustees

The trustees, who are also directors of the company, were as follows during the year:

Mrs K Bailey
Mr J P Christopher - resigned 18 January 2023
Mr S D Clark
Mr P E Gregory
Mr C Pickford - appointed 17 January 2022
Mr S J Rose - resigned 15 September 2021
Mr M S Segal
Mr T J Wilson

Review of activities and achievements

The church is led by a four man Eldership team, with one being a full-time employee (and two being directors in addition). Following the end of this financial year another Elder has been appointed to further strengthen the leadership team. They are supported in the day-to-day operations by a team of ten men and women comprising five full-time and five part-time staff.

Following the end of the Covid-19 pandemic the church returned to meeting in person and resuming all regular activities. The church continues to utilise technology developed during the lockdown period to stream Sunday meetings to reach a wider audience and provide access to those who are unable to come to church services in person. Since returning to meeting in person the church has significantly grown such that alternative venues are being investigated.

During the year the church continued a social action project to support those in the local community in need. We also reviewed and relaunched our membership values to better reflect our mission statement and ethos as a church.

THE CITY CHURCH

Trustees' Report

(continued)

Weekly worship meetings were held at St Stephens School in Canterbury. Other church activities and programmes listed below continued throughout the year:-

- Weekly and monthly prayer meetings.
- Weekly Small Groups where church members meet in small gatherings usually 8 – 16 in number. These meetings include, inter alia, worship, prayer and Bible study.
- Children's work is undertaken primarily on Sunday mornings.
- Regular youth work takes place during the week with some combined events during weekends or mid-week.
- A "Coffee and Chaos" meeting is held during the week for mothers and toddlers.
- "Pursuit" is a weekly meeting for broadly 18 – 30 year olds for praise, worship, prayer and teaching.
- "Make Lunch" is an outreach project designed to engage with and provide food during school holidays for families reliant on school dinners.
- Various Alpha courses are held to enable non-Christians to discuss and find out more about Christianity. During the year these have included courses for adults, students and youth.
- Various community events take place throughout the year.
- The church also runs marriage enrichment courses.
- The church also works with other churches in Canterbury to support various community initiatives such as Street Pastors and Healing on the Streets.
- Volunteer workers undertake a formal teaching programme during their designated period to equip them for future roles and leadership either in the church or elsewhere.

Post-pandemic the church has continued to thrive, with finances remaining stable, Sunday attendance and Small Groups significantly increasing. As a church we have been called to be an equipping and sending church, yet despite some members moving on during the year on missional activities and the impacts of the pandemic the church continues to attract new members, and as a result membership has remained fairly constant.

A main objective of the church is the advancement of the Christian Religion and to this end the church has supported various churches in the East Kent region as well as church plants into continental Europe. In previous years we have sent church members to begin church plants in France (Lille), Finland (Helsinki), Colchester (UK), Whitfield (UK) and a Gospel Plant into Sheppey (UK), and we continue to support these ventures financially.

Currently the church rents accommodation for administrative offices and various Church meetings. However, it aims to buy premises and with this in mind it has built up a "Building Fund" over a number of years to achieve this purpose.

THE CITY CHURCH

Trustees' Report

(continued)

Review of Finances

The statement of financial activities for the year is set out on page 5. A summary of the financial results is set out below.

The Charity's income during the year was £491,000, and expenses were £520,000. All donated income is derived from Church members and no outside fund raising is undertaken. All funds donated to the Charity are used either for the day-to-day operation and meetings of the Church or to further Christian work in the UK or overseas in accordance with the objectives of the Charity. A separate building fund is maintained as funds are raised towards a new building project, and this has continued to grow.

Regular monthly giving has been sustained at a high level, which has allowed the Church to maintain its day-to-day operations and its general cash reserves. These general reserves are important, enabling the Church to meet any additional expenditure and to support any new Church work or project.

A prime objective of the Church is to give away an average of 10% of unrestricted income each year to support the advancement of the Christian religion in the UK and overseas. During the period covered by these accounts the amount given away or set aside for church planting projects has met this target.

Trustees' responsibilities regarding the financial statements

Company law requires the trustees to prepare financial statements which give a true and fair view of the state of affairs of the Church and of the income and expenditure of the Church for that period. In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, 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 assume that the Church will continue in existence.

The trustees have overall responsibility for ensuring that the Church has an appropriate system of controls, financial and otherwise. They are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Church 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 Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 in preparing the annual report and financial statements of the Church.

.....
S D Clark

18 May 2023

Independent Examiner's Report to the Trustees of THE CITY CHURCH

I report to the trustees on my examination of the accounts of The City Church (the church) for the year ended 31 August 2022, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related Notes to the accounts.

Respective responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility :

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

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 church 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out in the statement below.

Independent examiner's statement

I confirm that no matter has come to my attention in connection with the examination giving me reasonable cause to believe:

- 1 accounting records were not kept in respect of the church in accordance with section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of the 2011 Act.

I have not come across any other matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christopher Geary
Chartered Accountant
Geary Partnership
Church Hill Farm, Elmstone, Canterbury, Kent, CT3 1HN

18 May 2023

THE CITY CHURCH

Statement of Financial Activities for the year ended 31 August 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
INCOME & EXPENDITURE					
Income					
Donations		400,941	75,957	476,898	489,797
Grant		-	1,875	1,875	-
Charitable activities - church & social			12,157	-	12,157
	3,076				
Interest receivable		591	-	591	5,911
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		413,689	77,832	491,521	498,784
Expenditure					
Charitable activities & support costs	3	(452,163)	(68,084)	(520,247)	
	(498,747)				
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenses) before transfers			(38,474)	9,748	(28,726)
	37				
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(38,474)	9,748	(28,726)	37
RECONCILIATION OF FUNDS					
Total funds brought forward		971,934	34,752	1,006,686	1,006,649
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		933,460	44,500	977,960	1,006,686
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE CITY CHURCH

Balance Sheet at 31 August 2022

		2022		2021	
	Note	£	£	£	£
Tangible fixed assets					
Equipment	4		11,584		11,261
Current assets					
Debtors	5	72,085		114,958	
Bank balances		910,266		883,222	
			<u>982,351</u>		<u>998,180</u>
Current liabilities					
Creditors due within one year	6	(15,975)		(2,755)	
			<u>966,376</u>		<u>995,425</u>
Net current assets					
			<u>977,960</u>		<u>1,006,686</u>
Net assets			<u>977,960</u>		<u>1,006,686</u>
REPRESENTED BY:					
Funds					
Unrestricted funds			933,460		971,934
Restricted funds			44,500		34,752
			<u>977,960</u>		<u>1,006,686</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

For the year ended 31 August 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and no notice has been deposited under section 476.

The trustees, who are also the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These financial statements were approved and authorised for issue by the Board on 18 May 2023.

.....
S D Clark

Company number: 6732225

THE CITY CHURCH

Statement of Cash Flows for the year ended 31 August 2022

	2022		2021	
	£	£	£	£
Operating activities				
Net income/(expenditure) for the year			(28,726)	37
Adjustments				
Interest received		(591)		(5,911)
Depreciation		3,778		2,958
Movements in working capital				
(Increase)/decrease in debtors		(7,127)		28,508
Increase/(decrease) in creditors			13,220	
		(15,235)		
		(19,446)		10,357
Investing activities				
Equipment purchased	(4,101)		(4,964)	
Loan repaid by Hope Church, Wymondham	50,000		50,000	
Interest received	591		5,911	
		46,490		50,947
Net increase/(decrease) in cash and cash equivalents			27,044	61,304
Cash and cash equivalents at beginning of year	883,222		821,918	
Cash and cash equivalents at end of year	883,222		910,266	
		883,222		910,266
 REPRESENTED BY:				
Bank balances		910,266		883,222
		910,266		883,222

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2022

1 **General information**

The City Church is a public benefit entity and a company limited by guarantee and has no share capital. It is a registered charity.

2 **Accounting policies**

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been put aside at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions declared by their donors.

Income

All income is included in the Statement of Financial Activities when the Church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure on charitable activities comprises all expenditure incurred directly in pursuance of the Church's charitable objectives. Governance costs are those costs incurred in connection with administration of the Church and compliance with constitutional and statutory requirements. No amounts are included in the financial statements for the value of services donated by volunteers.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost. Depreciation is provided on fixed assets at an annual rate of 20% on a straight line basis, over their expected useful lives.

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2022 (continued)

3 Expenditure

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
Salaries	212,668	-	212,668	259,800
Pension costs	16,199	-	16,199	19,409
Staff costs	1,757	144	1,901	1,911
Sabbatical costs	2,578	-	2,578	-
Operational costs	33,913	-	33,913	29,918
Communications/IT	8,134	28	8,162	8,028
Meetings	20,294	426	20,720	10,990
Projects & Ministries	28,479	97	28,576	15,179
Training	2,864	450	3,314	1,065
Gifts for others	-	33,388	33,388	8,219
Global Community	-	32,328	32,328	80,886
Tithes - paid out	44,985	1,223	46,208	58,619
Building refurbishment & fees	75,314	-	75,314	565
Accounts examination fee	1,200	-	1,200	1,200
Depreciation	3,778	-	3,778	2,958
	452,163	68,084	520,247	498,747
	452,163	68,084	520,247	498,747

The average number of employees was 10 (2021: 11).
No employee received remuneration above £60,000.

4 Fixed assets

	£
Equipment	
Cost	
Brought forward	35,884
Additions	4,101
	39,985
	39,985
Accumulated depreciation	
Brought forward	24,623
Charge for the year	3,778
	28,401
	28,401

Net book value

Brought forward	11,261
	<u> </u>
Carried forward	11,584
	<u> </u>

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2022 (continued)

5 Debtors

	2022 £	2021 £
Loan to Hope Church, Wymondham	25,000	75,000
Income tax recovered	38,386	34,247
Other debtors & prepayments	8,699	5,711
	72,085	114,958
	72,085	114,958

6 Creditors - due within one year

	2022 £	2021 £
Creditors & accruals	6,189	2,252
Deferred income	9,786	503
	15,975	2,755
	15,975	2,755

7 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers in/(out) £	Carried forward £
Sheppey	-	13,245	2,368	-	10,877
Global Community	34,752	31,199	32,328	-	33,623
Gifts for others	-	33,388	33,388	-	-
	34,752	77,832	68,084	-	44,500
	34,752	77,832	68,084	-	44,500

8 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	11,584	-	11,584
Debtors & prepayments	65,175	6,910	72,085
Bank balances	868,558	41,708	910,266
Creditors due within one year	(11,857)	(4,118)	(15,975)

Net assets

<u>933,460</u>	<u>44,500</u>	<u>977,960</u>
<u><u>933,460</u></u>	<u><u>44,500</u></u>	<u><u>977,960</u></u>

The City Church

England & Wales - Charity number 1130031

Accounts

THE CITY CHURCH

Report and Financial Statements
for the year ended 31 August 2021

Company number: 6732225

Registered charity number: 1130031

THE CITY CHURCH

Trustees' Report and Financial Statements for the year ended 31 August 2021

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Company number	6732225
Registered charity number	1130031
Secretary	Mr S D Clark
Trustees	Mrs K Bailey Mr J P Christopher Mr S D Clark Mr P E Gregory Mr C Pickford Mr M S Segal Mr T J Wilson
Registered office:	44 St Peter's Street Canterbury Kent CT1 2BG
Independent examiner	Mr C M Geary

THE CITY CHURCH

Trustees' Report

The Trustees present their annual report and financial statements of The City Church for the year ended 31 August 2021.

The City Church is a company limited by guarantee, and it is registered as a charity with the Charity Commission. Its principal address is 44 St. Peter's Street, Canterbury, Kent, CT1 2BG.

Principal activity

The objectives of The City Church are the advancement of the Christian religion according to evangelical and biblical principles.

Trustees

The trustees during the year were as follows:

Mrs K Bailey

Mr J P Christopher

Mr S D Clark

Mr P E Gregory – appointed 13 May 2021

Mr C Pickford – appointed 17 January 2022

Mr S J Rose – resigned 15 September 2021

Mr M S Segal

Mr T J Wilson

All of the trustees are also directors of the company.

Review of activities and achievements

The church is led by a four man Eldership team, with one being a full-time employee (and two being directors in addition). In addition another Elder is in the process of being appointed to further strengthen the leadership team. They are supported in the day-to-day operations by a team of twelve men and women comprising five full-time, five part-time, and two voluntary staff.

The Covid-19 pandemic has had a significant impact on the day to day operations of the church during the year, with in person meetings suspended for much of the year due to lockdown restrictions, and most of our other regular church activities also impacted. The church was able to adapt quickly and services moved to live online services hosted from our church offices. Where possible other activities and meetings have continued and moved online using Zoom and other online meeting tools. Towards the end of the year when restrictions were relaxed we were able to begin gathering in person again and move towards a resumption of normal Sunday activities.

During the year the church continued a social action project to support those impacted by the pandemic. The Buddy scheme matched up families in need with members of the church who could support them by delivering food parcels and arranging other help where necessary. During the first lockdown we supported 54 families with over 600 food parcels, and continue to maintain contact with some families who have ongoing needs.

THE CITY CHURCH

Trustees' Report

(continued)

Prior to the pandemic weekly worship meetings were held at St Stephens School in Canterbury, and these have resumed since the easing of restrictions. Likewise the other church activities and programmes listed below were largely suspended or else moved online during the pandemic, but have since resumed following the easing of restrictions:-

- Weekly and monthly prayer meetings.
- Weekly Small Groups where church members meet in small gatherings usually 8 – 16 in number. These meetings include, inter alia, worship, prayer and Bible study.
- Children's work is undertaken primarily on Sunday mornings.
- Regular youth work takes place during the week with some combined events during weekends or mid-week.
- A "Coffee and Chaos" meeting is held during the week for mothers and toddlers.
- "Pursuit" is a weekly meeting for broadly 18 – 30 year olds for praise, worship, prayer and teaching.
- "Make Lunch" is an outreach project designed to engage with and provide food during school holidays for families reliant on school dinners.
- Various Alpha courses are held to enable non-Christians to discuss and find out more about Christianity. During the year these have included courses for adults, students and youth.
- Various community events take place throughout the year, including Wine & Wisdom evenings.
- The church also runs marriage enrichment courses.
- The church also works with other churches in Canterbury to support various community initiatives such as Street Pastors and Healing on the Streets.
- Volunteer workers undertake a formal teaching programme during their designated period to equip them for future roles and leadership either in the church or elsewhere.

Despite the impact of the pandemic the church has continued to thrive, with finances remaining stable and increasing engagement with mid-week Small Groups where they have moved online. As a church we have been called to be an equipping and sending church, yet despite some members moving on during the year on missional activities the church continues to attract new members, and as a result membership has remained fairly constant.

A main objective of the church is the advancement of the Christian Religion and to this end the church has supported various churches in the East Kent region as well as church plants into continental Europe. In previous years we have sent church members to begin church plants in France (Lille), Finland (Helsinki), Colchester (UK), Whitfield (UK) and a Gospel Plant into Sheppey (UK), and we continue to support these ventures financially.

Currently the church rents accommodation for administrative offices and various Church meetings. However, it aims to buy premises and with this in mind it has built up a "Building Fund" over a number of years to achieve this purpose.

THE CITY CHURCH

Trustees' Report

(continued)

Review of Finances

The statement of financial activities for the year is set out on page 5. A summary of the financial results is set out below.

The Charity's income during the year was £498,000, and expenses were also £498,000. All donated income is derived from Church members and no outside fund raising is undertaken. All funds donated to the Charity are used either for the day-to-day operation and meetings of the Church or to further Christian work in the UK or overseas in accordance with the objectives of the Charity. A separate building fund is maintained as funds are raised towards a new building project, and this has continued to grow.

Despite the impact of the pandemic and lack of physical meetings, regular monthly giving has been sustained at a high level, which has allowed the Church to maintain its day-to-day operations and its general cash reserves. These general reserves are important, enabling the Church to meet any additional expenditure and to support any new Church work or project.

A prime objective of the Church is to give away an average of 10% of unrestricted income each year to support the advancement of the Christian religion in the UK and overseas. During the period covered by these accounts the amount given away or set aside for church planting projects has met this target.

Trustees' responsibilities regarding the financial statements

Company law requires the trustees to prepare financial statements which give a true and fair view of the state of affairs of the Church and of the income and expenditure of the Church for that period. In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, 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 assume that the Church will continue in existence.

The trustees have overall responsibility for ensuring that the Church has an appropriate system of controls, financial and otherwise. They are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Church 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 Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 in preparing the annual report and financial statements of the Church.

.....
S D Clark

..... 2022

**Independent Examiner's Report
to the Trustees of
THE CITY CHURCH**

I report to the trustees on my examination of the accounts of The City Church (the church) for the year ended 31 August 2021, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related Notes to the accounts.

Respective responsibilities of Trustees and Examiner

The church's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this period under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

It is my responsibility :

- to examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

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 church 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 the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts. My report is limited to those matters set out in the statement below.

Independent examiner's statement

I confirm that no matter has come to my attention in connection with the examination giving me reasonable cause to believe:

- 1 accounting records were not kept in respect of the church in accordance with section 130 of the 2011 Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the accounting requirements of the 2011 Act.

I have not come across any other matter in connection with the examination to which attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Christopher Geary
Chartered Accountant
Geary Partnership
Church Hill Farm, Elmstone, Canterbury, Kent, CT3 1HN

..... 2022

THE CITY CHURCH

Statement of Financial Activities for the year ended 31 August 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
INCOME & EXPENDITURE					
Income					
Donations		390,658	99,139	489,797	488,096
Charitable activities	3	3,076	-	3,076	12,789
Interest receivable		5,911	-	5,911	1,926
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		399,645	99,139	498,784	502,811
Expenditure					
Charitable activities & support costs	4	(434,360)	(64,387)	(498,747)	(533,377)
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenses) before transfers		(34,715)	34,752	37	(30,566)
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(34,715)	34,752	37	(30,566)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,006,649	-	1,006,649	1,037,215
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward		971,934	34,752	1,006,686	1,006,649
		<hr/>	<hr/>	<hr/>	<hr/>

THE CITY CHURCH

Balance Sheet at 31 August 2021

	2021	2020
Note	£	£
Tangible fixed assets		
Equipment	11,261	9,255
Current assets		
Debtors	114,958	193,466
Bank balances	883,222	821,918
	998,180	1,015,384
Current liabilities		
Creditors due within one year	(2,755)	(17,990)
Net current assets	995,425	997,394
Net assets	1,006,686	1,006,649
 REPRESENTED BY:		
Funds		
Unrestricted funds	971,934	1,006,649
Restricted funds	34,752	-
	1,006,686	1,006,649

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

For the year ended 31 August 2021, the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and no notice has been deposited under section 476.

The trustees, who are also the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These financial statements were approved and authorised for issue by the Board on 2022.

.....
S D Clark

Company number: 6732225

THE CITY CHURCH

Statement of Cash Flows for the year ended 31 August 2021

	2021		2020	
	£	£	£	£
Operating activities				
Net income/(expenditure) for the year		37		(30,566)
Adjustments				
Interest received		(5,911)		(1,926)
Depreciation		2,958		6,183
Movements in working capital				
(Increase)/decrease in debtors		28,508		10,516
Increase/(decrease) in creditors		(15,235)		4,141
		<hr/>		<hr/>
Cash generated by/(used in) charitable operations		10,357		(11,652)
Investing activities				
Equipment purchased	(4,964)		(2,699)	
Loan repaid by Hope Church, Wymondham	50,000		51,750	
Interest received	5,911		1,926	
		<hr/>		<hr/>
Net cash flows from investing activities		50,947		50,977
Net increase/(decrease) in cash and cash equivalents		61,304		39,325
Cash and cash equivalents at beginning of year		821,918		782,593
		<hr/>		<hr/>
Cash and cash equivalents at end of year		883,222		821,918
		<hr/>		<hr/>
REPRESENTED BY:				
Bank balances		883,222		821,918
		<hr/>		<hr/>

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2021

1 **General information**

The City Church is a public benefit entity and a company limited by guarantee and has no share capital. It is a registered charity.

2 **Accounting policies**

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been put aside at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions declared by their donors.

Income

All income is included in the Statement of Financial Activities when the Church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure on charitable activities comprises all expenditure incurred directly in pursuance of the Church's charitable objectives. Governance costs are those costs incurred in connection with administration of the Church and compliance with constitutional and statutory requirements. No amounts are included in the financial statements for the value of services donated by volunteers.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost. Depreciation is provided on fixed assets at an annual rate of 20% on a straight line basis, over their expected useful lives.

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2021 (continued)

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Receipts from social & church activities	3,076	-	3,076	8,036
Other income	-	-	-	4,753
	3,076	-	3,076	12,789

4 Expenditure

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Salaries	238,568	21,232	259,800	277,813
Pension costs	17,874	1,535	19,409	22,009
Staff expenses	1,870	41	1,911	1,674
Operational costs	29,574	344	29,918	36,747
Communications/IT	8,028	-	8,028	7,528
Meetings	10,687	303	10,990	24,417
Projects & Ministries	8,066	7,113	15,179	25,271
Training	1,041	24	1,065	204
Gifts for others	-	8,219	8,219	23,349
Global Community	63,168	17,718	80,886	42,000
Tithes – paid out	50,761	7,858	58,619	62,040
Building project fees	565	-	565	2,942
Accounts examination fee	1,200	-	1,200	1,200
Depreciation	2,958	-	2,958	6,183
	434,360	64,387	498,747	533,377

The average number of employees was 11 (2020: 13).
No employee received remuneration above £60,000.

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2021 (continued)

5	Fixed assets		£
	Equipment		
	Cost		
	Brought forward		30,920
	Additions		4,964
	Disposals		-
			35,884
	Carried forward		35,884
	Accumulated depreciation		
	Brought forward		21,665
	Charge for the year		2,958
	Disposals		-
			24,623
	Carried forward		24,623
	Net book value		
	Brought forward		9,255
			9,255
	Carried forward		11,261
			11,261
6	Debtors		
		2021	2020
		£	£
	Loan to Hope Church, Wymondham	75,000	125,000
	Income tax recovered	34,247	60,423
	Other debtors & prepayments	5,711	8,043
		114,958	193,466
		114,958	193,466
7	Creditors – due within one year		
		2021	2020
		£	£
	Creditors & accruals	2,252	12,315
	Deferred income	503	5,675
		2,755	17,990
		2,755	17,990

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2021 (continued)

8 Restricted funds

	Brought forward £	Income £	Expenditure £	Transfers in/(out) £	Carried forward £
Whitstable Community Church	-	28,262	28,262	-	-
Global Community	-	62,658	27,906	-	34,752
Gifts for others	-	8,219	8,219	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total restricted funds	-	99,139	64,387	-	34,752
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

9 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Tangible fixed assets	11,261	-	11,261
Debtors & prepayments	108,549	6,409	114,958
Bank balances	854,293	28,929	883,222
Creditors due within one year	(2,169)	(586)	(2,755)
	<hr/>	<hr/>	<hr/>
Net assets	971,934	34,752	1,006,686
	<hr/>	<hr/>	<hr/>

The City Church

England & Wales - Charity number 1130031

Accounts

THE CITY CHURCH

Report and Financial Statements
for the year ended 31 August 2020

Company number: 6732225

Registered charity number: 1130031

THE CITY CHURCH

Trustees' Report and Financial Statements for the year ended 31 August 2020

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Company number	6732225
Registered charity number	1130031
Secretary	Mr S D Clark
Trustees	Mrs K Bailey Mr J P Christopher Mr S D Clark Mr P E Gregory Mr S J Rose Mr M S Segal Mr T J Wilson
Registered office:	44 St Peter's Street Canterbury Kent CT1 2BG
Independent examiner	Mr C M Geary

THE CITY CHURCH

Trustees' Report

The Trustees present their annual report and financial statements of The City Church for the year ended 31 August 2020.

The City Church is a company limited by guarantee, and it is registered as a charity with the Charity Commission. Its principal address is 44 St. Peter's Street, Canterbury, Kent, CT1 2BG.

Principal activity

The objectives of The City Church are the advancement of the Christian religion according to evangelical and biblical principles.

Trustees

The trustees during the year were as follows:

Mrs K Bailey

Mr R A Butler - resigned 15 June 2020

Mr J P Christopher

Mr S D Clark

Mr P E Gregory – appointed 13 May 2021

Mr S J Rose – appointed 15 June 2020

Mr M S Segal

Mr T J Wilson

All of the trustees are also directors of the company. Mr S J Rose was appointed a director on 15 June 2020 following the resignation of Mr R A Butler.

Review of activities and achievements

It has been a year of challenge and change for The City Church. During the year it was agreed that our Whitstable site would become a separate church in its own right, with the Whitstable Community Church officially launching from September 2020 led by one of our previously employed Elders.

Therefore as at the end of the year the church is led by a three man Eldership team, with one being a full-time employee (and two being directors in addition). Another Elder is in the process of being appointed to further strengthen the leadership team. They are supported in the day-to-day operations by a team of twelve men and women comprising five full-time, five part-time and two voluntary staff.

The Covid-19 pandemic has had a significant impact on the day to day operations of the church, with in person meetings suspended for much of the year due to lockdown restrictions, and most of our other regular church activities also impacted. Church services moved online, initially with pre-recorded meetings before moving to live online services towards the end of the year. Where possible other activities and meetings have continued and moved online using Zoom and other online meeting tools.

The church also launched a new social action project to support those impacted by the pandemic. The Buddy scheme matched up families in need with members of the church who could support them by delivering food parcels and arranging other help where necessary. During the first lockdown we supported 54 families with over 600 food parcels, and continue to maintain contact with some families who have ongoing needs.

Prior to the first lockdown in March 2020 weekly worship meetings were held at St Stephens School in Canterbury, and also at The Community College in Whitstable. Other church activities and programmes comprised mainly the following:-

- Weekly and monthly prayer meetings.
- Weekly Small Groups where church members meet in small gatherings usually 8 – 16 in number. These meetings include, inter alia, worship, prayer and Bible study.
- Children's work is undertaken primarily on Sunday mornings.

THE CITY CHURCH

Trustees' Report

(continued)

- Regular youth work takes place during the week with some combined events during weekends or mid-week.
- A “Coffee and Chaos” meeting is held during the week for mothers and toddlers.
- “Pursuit” is a weekly meeting for broadly 18 – 30 year olds for praise, worship, prayer and teaching.
- “Make Lunch” is an outreach project designed to engage with and provide food during school holidays for families reliant on school dinners.
- Various Alpha courses are held to enable non-Christians to discuss and find out more about Christianity. During the year these have included courses for adults, students and youth.
- The church operates a free debt advice service to the wider community under the name Canterbury Debt Advice Centre.
- Various community events take place throughout the year, including Wine & Wisdom evenings.
- The church also runs marriage enrichment courses.
- The church also works with other churches in Canterbury to support various community initiatives such as Street Pastors and Healing on the Streets.
- Volunteer workers undertake a formal teaching programme during their designated period to equip them for future roles and leadership either in the church or elsewhere.

Despite the impact of the pandemic the church has continued to thrive, with finances remaining stable and increasing engagement with mid-week Small Groups where they have moved online. As a church we have been called to be an equipping and sending church, yet despite some members moving on during the year on missional activities the church continues to attract new members, and as a result membership has remained fairly constant.

A main objective of the church is the advancement of the Christian Religion and to this end the church has supported various churches in the East Kent region as well as church plants into continental Europe. In previous years we have sent church members to begin church plants in France (Lille), Finland (Helsinki), Colchester (UK), Whitfield (UK) and a Gospel Plant into Sheppey (UK), and we continue to support these ventures financially.

Currently the church rents accommodation for administrative offices and various Church meetings. However, it aims to buy premises and with this in mind it has built up a “Building Fund” over a number of years to achieve this purpose.

THE CITY CHURCH

Trustees' Report

(continued)

Review of Finances

The statement of financial activities for the year is set out on page 5. A summary of the financial results is set out below.

The Charity's income during the year was £502,000, and expenses were £533,000. All donated income is derived from Church members and no outside fund raising is undertaken. All funds donated to the Charity are used either for the day-to-day operation and meetings of the Church or to further Christian work in the UK or overseas in accordance with the objectives of the Charity. A separate building fund is maintained as funds are raised towards a new building project, and this has continued to grow.

Regular monthly giving has been sustained at a high level, which has allowed the Church to maintain its day-to-day operations and its general cash reserves. These general reserves are important, enabling the Church to meet any additional expenditure and to support any new Church work or project.

A prime objective of the Church is to give away an average of 10% of unrestricted income each year to support the advancement of the Christian religion in the UK and overseas, During the period covered by these accounts the amount given away or set aside for church planting projects has met this target.

Trustees' responsibilities regarding the financial statements

Company law requires the trustees to prepare financial statements which give a true and fair view of the state of affairs of the Church and of the income and expenditure of the Church for that period. In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities Statement of Recommended Practice;
- make judgements and estimates that are reasonable and prudent;
- follow applicable accounting standards, 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 assume that the Church will continue in existence.

The trustees have overall responsibility for ensuring that the Church has an appropriate system of controls, financial and otherwise. They are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Church 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 Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 in preparing the annual report and financial statements of the Church.

.....
S D Clark

16 June 2021

**Independent Examiner's Report
to the Trustees of
THE CITY CHURCH**

I report to the charity trustees on my examination of the accounts of The City Church (the company) for the year ended 31 August 2020, which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and the related Notes.

Responsibilities and basis of report

As the 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.

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 Institute of Chartered Accountants in England & Wales, 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).

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.

Christopher Geary
Chartered Accountant
Geary Partnership
Church Hill Farm, Elmstone, Canterbury, Kent, CT3 1HN

16 June 2021

THE CITY CHURCH

Statement of Financial Activities for the year ended 31 August 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Total funds 2019 £
INCOME & EXPENDITURE					
Income					
Donations		464,747	23,349	488,096	477,782
Charitable activities	3	8,036	4,753	12,789	53,756
Interest receivable		1,926	-	1,926	2,694
		<hr/>	<hr/>	<hr/>	<hr/>
Total income		474,709	28,102	502,811	534,232
Expenditure					
Charitable activities & support costs	4	(505,275)	(28,102)	(533,377)	(567,367)
		<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenses) before transfers		(30,566)	-	(30,566)	(33,135)
Transfers between funds		-	-	-	-
		<hr/>	<hr/>	<hr/>	<hr/>
Net movement in funds		(30,566)	-	(30,566)	(33,135)
RECONCILIATION OF FUNDS					
Total funds brought forward		1,037,215	-	1,037,215	1,070,350
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	8	1,006,649	-	1,006,649	1,037,215
		<hr/>	<hr/>	<hr/>	<hr/>

THE CITY CHURCH

Balance Sheet at 31 August 2020

	Note	2020		2019	
		£	£	£	£
Tangible fixed assets					
Equipment	5		9,255		12,739
Current assets					
Debtors	6	193,466		255,732	
Bank balances		821,918		782,593	
			<u>1,015,384</u>		<u>1,038,325</u>
Current liabilities					
Creditors due within one year	7	(17,990)		(13,849)	
Net current assets			997,394		1,024,476
Net assets			<u>1,006,649</u>		<u>1,037,215</u>
REPRESENTED BY:					
Funds					
Unrestricted funds	8		1,006,649		1,037,215
Restricted funds	8		-		-
			<u>1,006,649</u>		<u>1,037,215</u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

For the year ended 31 August 2020, the company was entitled to exemption from audit under section 477 of the Companies Act 2006, and no notice has been deposited under section 476.

The trustees, who are also the directors of the company, acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and preparation of accounts.

These financial statements were approved and authorised for issue by the Board on 16 June 2021.

.....
S D Clark

Company number: 6732225

THE CITY CHURCH

Statement of Cash Flows for the year ended 31 August 2020

	2020		2019	
	£	£	£	£
Operating activities				
Net income/(expenditure) for the year		(30,566)		(33,135)
Adjustments				
Interest received		(1,926)		(2,694)
Depreciation		6,183		4,745
Loss on disposal of assets		-		1,968
Movements in working capital				
(Increase)/decrease in debtors		10,516		2,783
Increase/(decrease) in creditors		4,141		(14,951)
Cash generated by/(used in) charitable operations		<u>(11,652)</u>		<u>(41,284)</u>
Investing activities				
Equipment purchased	(2,699)		(12,447)	
Equipment sold	-		230	
Loan (to)/repaid by Hope Church, Wymondham	51,750		25,250	
Interest received	1,926		2,694	
Net cash flows from investing activities		<u>50,977</u>		<u>15,727</u>
Net increase/(decrease) in cash and cash equivalents		39,325		(25,557)
Cash and cash equivalents at beginning of year		782,593		808,150
Cash and cash equivalents at end of year		<u>821,918</u>		<u>782,593</u>
REPRESENTED BY:				
Bank balances		<u>821,918</u>		<u>782,593</u>

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2020

1 **General information**

The City Church is a public benefit entity and a company limited by guarantee and has no share capital. It is a registered charity.

2 **Accounting policies**

Basis of accounting

The accounts have been prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (Charities SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Fund accounting

Unrestricted funds comprise accumulated surpluses and deficits on general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the Church and which have not been designated for other purposes.

Designated funds comprise unrestricted funds which have been put aside at the discretion of the trustees for particular purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions declared by their donors.

Income

All income is included in the Statement of Financial Activities when the Church is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Expenditure

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. Expenditure on charitable activities comprises all expenditure incurred directly in pursuance of the Church's charitable objectives. Governance costs are those costs incurred in connection with administration of the Church and compliance with constitutional and statutory requirements. No amounts are included in the financial statements for the value of services donated by volunteers.

Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and included at cost. Depreciation is provided on fixed assets at an annual rate of 20% on a straight line basis, over their expected useful lives.

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2020 (continued)

3 Income from charitable activities

	Unrestricted funds	Restricted funds	Total funds 2020	Total funds 2019
	£	£	£	£
Receipts from social & church activities	8,036	-	8,036	25,944
Fee income	-	-	-	24,300
Other income	-	4,753	4,753	3,512
	8,036	4,753	12,789	53,756

4 Expenditure

	Unrestricted funds	Restricted funds	Total funds 2020	Total funds 2019
	£	£	£	£
Staffing costs	301,496	-	301,496	309,525
Office/Operational costs	42,931	-	42,931	55,845
Conferences/Speakers	376	-	376	7,346
Meetings	24,245	-	24,245	25,948
Projects/Ministries/Pastoral/Sundry	20,518	4,753	25,271	48,407
Vehicle costs	1,344	-	1,344	4,557
Gifts for others	-	23,349	23,349	22,756
Church planting & pioneering	42,000	-	42,000	42,961
Tithes – paid out	62,040	-	62,040	29,938
Building project fees	2,942	-	2,942	12,171
Accounts examination fee	1,200	-	1,200	1,200
Depreciation	6,183	-	6,183	4,745
Loss on disposal of assets	-	-	-	1,968
	505,275	28,102	533,377	567,367

The average number of employees was 13 (2019: 14).
No employee received remuneration above £60,000.

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2020 (continued)

5	Fixed assets		£
	Equipment		
	Cost		
	Brought forward		28,221
	Additions		2,699
	Disposals		-
			30,920
	Carried forward		30,920
	Accumulated depreciation		
	Brought forward		15,482
	Charge for the year		6,183
	Disposals		-
			21,665
	Carried forward		21,665
	Net book value		
	Brought forward		12,739
			12,739
	Carried forward		9,255
			9,255
6	Debtors		
		2020	2019
		£	£
	Loan to Hope Church, Wymondham	125,000	176,750
	Income tax recovered	60,423	63,933
	Other debtors & prepayments	8,043	15,049
		193,466	255,732
		193,466	255,732
7	Creditors – due within one year		
		2020	2019
		£	£
	Creditors & accruals	12,315	13,065
	Deferred income	5,675	784
		17,990	13,849
		17,990	13,849

THE CITY CHURCH

Notes to the financial statements for the year ended 31 August 2020 (continued)

8 Statement of funds

	Brought forward £	Income £	Expenditure £	Transfers in/(out) £	Carried forward £
Unrestricted funds					
General fund	177,676	462,260	491,128	6,470	155,278
Designated funds					
Building fund	859,539	12,449	14,147	(6,470)	851,371
	1,037,215	474,709	505,275	-	1,006,649
Restricted funds					
Gifts for others	-	28,102	28,102	-	-
	-	28,102	28,102	-	-
Total funds	1,037,215	502,811	533,377	-	1,006,649

9 Analysis of net assets between funds

	Unrestricted funds £	Designated funds £	Restricted funds £	Total funds £
Tangible fixed assets	9,255	-	-	9,255
Debtors & prepayments	68,247	125,219	-	193,466
Bank balances	95,766	726,152	-	821,918
Creditors due within one year	(17,990)	-	-	(17,990)
	155,278	851,371	-	1,006,649