

# CITY CHURCH WORCESTER

England & Wales - Charity number 1147713

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [07918567](#)

**Registered** 2012-06-15

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** City Church Worcester  
The Angel Centre  
Angel Place  
Worcester  
WR1 3QN

**Phone** 01905726662

**Email** [office@citychurchworc.org](mailto:office@citychurchworc.org)

**Website** [www.citychurchworcester.org](http://www.citychurchworcester.org)

## Activities

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**Objects:** THE OBJECTS OF THE CHURCH ARE FOR THE BENEFIT OF THE PUBLIC:-1) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;2) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS OR WHO ARE AGED OR SICK; AND3) TO ADVANCE EDUCATION IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT.

**Activities:** THE ADVANCEMENT OF THE CHRISTIAN FAITH THROUGH THE RUNNING OF A CHURCH IN WORCESTER.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

## Geography

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- Worcestershire

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£143,593	£152,376	-	-
2023-12-31	£158,456	£174,648	-	-
2022-12-31	£165,453	£177,225	-	-
2021-12-31	£170,339	£174,780	-	-
2020-12-31	£158,173	£165,102	-	-

## Trustees

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Name	Role	Appointed
<b>ESTHER MARIE CAMPSALL</b>	Chair	2012-06-14
David Crow		2018-03-01
Helen Farrington		2016-03-17
Michael William Donaldson		2022-11-16
Susan Jane Raymond		2023-12-04

**CITY CHURCH WORCESTER**

England & Wales - Charity number 1147713

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# Accounts

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**CITY CHURCH WORCESTER**

**Accounts – 31 December 2024**

## **CITY CHURCH WORCESTER**

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

Charity number: 1147713  
Company number: 7918567

Accounts – Year ended 31 December 2024

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

**CITY CHURCH WORCESTER**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2024**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ending 31 December 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association and the 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 Ireland; FRS 102) issued in October 2019.

**Reference and Administration Details**

The charity's name is City Church Worcester.

Charity Registration Number: 1147713

Company Number: 7918567

Registered Office: The Angel Centre, Angel Place, Worcester, WR1 3QN

**Trustees and Directors**

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

E Campsall  
H Farrington  
D Crow  
J Abladey – resigned 29 February 2024  
M Donaldson  
S Raymond

**Objects and Activities**

The main objects of the charity are:

- a) The advancement of the Christian faith.
- b) To relieve persons in conditions of need or hardship or who are aged or sick.
- c) To advance education.

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

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2024 (Continued)**

**Achievements and Performance**

City Church has continued to operate as a charitable organisation and increased its activities for partners and the wider community alike. We hold regular community gatherings in the Church for adults and children, in addition there are other children's activities, a variety of smaller groups covering special interests for education, artistic expression, family and community support and recreation. Almost all of these groups are open to anyone outside of the Church and have attracted new people into the setting of our Christian environment.

Sunday worship times remain open to all and are held at The Angel Centre, where the church also rents office space which is open and staffed to administer and manage the Church's work during the week. Other Church staff and volunteers are involved with maintaining and developing our work.

Our weekly groups promote and sustain the spiritual, physical and mental health of those in the Church community and beyond. In addition, our members participate in, support and help to sponsor other local charities that are involved in activities including the food bank, counselling service, support for those who foster and/or adopt and debt advice services.

We work closely with a network of other Christian churches in Worcester and have been involved with many city-wide initiatives. In addition, we are a part of a wider, national group of churches in Synergy Sphere, who work together to pursue similar Christian, charitable aims. City Church engages in Christian charitable work abroad in a variety of ways. We have partners placed internationally.

On 15 November 2024 we completed the sale of Lindisfarne House, started negotiations for the purchase of The Angel Centre where we have been meeting throughout 2024 and began the search for a full-time leader. There is a strong feeling of confidence as we look to the future.

**Financial Review**

The total income for the year was £143,593 and total expenditure on charitable activities amounted to £152,376. In addition, the property called Lindisfarne House was sold for a gain after legal expenses of £700,941.

**Reserves Policy**

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover at least three months of expenditure. The trustees consider that the amount required is between £30,000 and £35,000 in general funds. The trustees are confident that, at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Whilst income funds net of fixed assets stands at £1,046,208 a designation of £2,046 has been set aside for the following broad classes of activity:

- Specific ministry activities of the organisation as a local church,
- Support for other ministries within Worcester and the community itself, and
- International missionary activities.

A further £60,430 has been set aside as a storehouse fund which is primarily to be put towards building maintenance and other essential costs and the majority of the gain on sale of the property has been set aside in a building asset fund. This fund has a balance of £939,722 at the year end.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2024 (Continued)**

**Reserves Policy (continued)**

The present level of general funds available to the charity is £44,010. This is well above the required level but the trustees will continue to monitor this. The trustees plan to maintain general funds by managing the charity's general expenditure within current income levels.

**Structure, Governance and Management**

**Governing Document**

City Church Worcester is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6 January 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

**Appointment of Trustees**

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

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the trustees on 22nd July 2025 and signed on its behalf by:

E Campsall

.....

Trustee

Worcester

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of City Church Worcester for the year ended 31 December 2024.

**Responsibilities and Basis of Report**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

22b High Street  
Witney  
Oxon  
OX28 6RB

5th August 2025

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including on income and expenditure account)  
**for the year ended 31 December 2024**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	122,415	11,984	134,399	140,768
Charitable activities	4	2,345	-	2,345	12,422
Investments	5	4,742	-	4,742	2,187
Other	6	2,107	-	2,107	3,079
<b>Total incoming resources</b>		<u>131,609</u>	<u>11,984</u>	<u>143,593</u>	<u>158,456</u>
<b>Expenditure on:</b>					
Charitable activities	7	141,806	10,570	152,376	174,648
<b>Total expenditure</b>		<u>141,806</u>	<u>10,570</u>	<u>152,376</u>	<u>174,648</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(10,197)	1,414	(8,783)	(16,192)
<b>Transfer between funds</b>		(5,650)	5,650	-	-
<b>Other recognised gains</b>					
Gains on sale of fixed assets	18	700,941	-	700,941	-
<b>Net movement in funds</b>		<u>685,094</u>	<u>7,064</u>	<u>692,158</u>	<u>(16,192)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>362,703</u>	<u>7,131</u>	<u>369,834</u>	<u>386,026</u>
<b>Total funds carried forward</b>		<u>£1,047,797</u>	<u>£14,195</u>	<u>£1,061,992</u>	<u>£369,834</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 12 form part of these financial statements

**CITY CHURCH WORCESTER**

6.

**BALANCE SHEET  
as at 31 December 2024**

	Note	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
<b>Fixed assets</b>			
Tangible assets	13	<u>1,589</u>	<u>247,307</u>
<b>Total fixed assets</b>		<u>1,589</u>	<u>247,307</u>
<b>Current assets</b>			
Debtors	14	8,164	20,440
Cash at bank and in hand		<u>1,054,994</u>	<u>104,937</u>
<b>Total current assets</b>		<u>1,063,158</u>	<u>125,377</u>
<b>Liabilities</b>			
Creditors falling due within one year	15	<u>2,755</u>	<u>2,850</u>
<b>Net current assets</b>		<u>1,060,403</u>	<u>122,527</u>
<b>Total assets less current liabilities</b>		<u>1,061,992</u>	<u>369,834</u>
<b>Total net assets</b>	16	<u><u>£1,061,992</u></u>	<u><u>£369,834</u></u>
<b>The funds of the Charity</b>			
Restricted income funds	17	<u>14,195</u>	<u>7,131</u>
Unrestricted income funds	17	<u>1,047,797</u>	<u>362,703</u>
Total unrestricted funds		<u>1,047,797</u>	<u>362,703</u>
<b>Total charity funds</b>		<u><u>£1,061,992</u></u>	<u><u>£369,834</u></u>

For the year ended 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors Responsibilities**

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

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 22nd July 2025 and are signed on their behalf by:

E Campsall

.....  
Trustee/Director

The notes on pages 7 to 12 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2024**

**1. Accounting Policies**

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

**a) Basis of Preparation**

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

**b) Public Benefit Entity**

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

**c) Going Concern**

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

**d) Income Recognition Policies**

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

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

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

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**f) Fund Accounting**

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

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2024 (Continued)

g) **Expenditure and Irrecoverable VAT**

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

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

h) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Motor Vehicles	- 25% straight line
Equipment	- 20% straight line
Freehold Property	- not depreciated

i) **Debtors**

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

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

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

k) **Creditors and Provisions**

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

2. **Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Income from donations**

	2024	2023
	£	£
Gifts and donations	134,399	140,768
	<u>£134,399</u>	<u>£140,768</u>

Of the £134,399 received in 2024 (2023: £140,768) £11,984 was restricted funds (2023: £4,799) and £122,415 (2023: £135,969) unrestricted funds.

4. **Income from charitable activities**

	2024	2023
	£	£
Events, conferences and training	2,345	12,422
	<u>£2,345</u>	<u>£12,422</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2024 (Continued)

**5. Investment income**

All of the Charity investment income arises from money held in CAF Bank account.

**6. Income earned from other sources**

	2024	2023
	£	£
Use of facilities	2,107	3,079
Other	-	-
	<u>£2,107</u>	<u>£3,079</u>

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

	2024	2023
	Total	Total
	£	£
<b>Ministry</b>		
Ministry support	63,043	88,857
UK giving	23,145	7,660
Overseas giving and trips	7,650	10,843
Events	1,439	15,197
Conferences and training	3,044	5,280
Church services	2,902	140
Ministry activities	1,830	2,962
Other grants and gifts	10,692	5,905
<b>Property</b>		
Premises hire	3,635	2,658
Rates, water and heat and light	10,992	12,032
Repairs and maintenance	3,808	5,584
Insurance	2,344	3,238
Cleaning	540	1,416
Depreciation - Equipment and furniture	2,608	3,959
<b>Administration</b>		
Paper, postage and stationery	850	719
IT supplies	3,225	2,393
Telephone and internet	1,562	801
Bank charges and interest	232	306
Miscellaneous	1,999	2,051
Legal & professional	4,329	-
<b>Governance costs</b>	2,507	2,647
<b>Total</b>	<u>£152,376</u>	<u>£174,648</u>

Of the £152,376 expenditure in 2024 (2023 £174,648), £141,806 was charged to unrestricted funds (2023: £167,114) and £10,570 to restricted funds (2023: £7,534).

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2024 (Continued)

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

	2024	2023
<i>This is stated after charging:</i>	£	£
Depreciation	2,608	3,959
Accountancy services	1,320	1,290
	1,320	1,290

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

	2024	2023
	£	£
Salaries and wages	51,968	81,250
Social security costs	344	-
Employer Contribution to Defined Contribution Pension Scheme	3,880	3,614
	£56,192	£84,864

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

None of the trustees received any remuneration during the year.

During the year key management personnel were paid a total of £37,918 (2023 £60,124).

**10. Staff numbers**

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

	2024	2023
	Number	Number
	<u>3</u>	<u>5</u>

**11. Related party transactions**

During the year under review trustees, key management personnel and close relatives made unrestricted donations totalling £21,420 (2023: £25,750) and restricted donations totalling £1,260 (2023: £230) to the charity.

**12. Corporation tax**

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

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2024 (Continued)

**13. Tangible fixed assets**

	Freehold land and buildings £	Motor vehicles £	Equipment £	Total £
Cost:				
As at 1.1.2024	243,110	6,891	89,426	339,427
Additions	-	-	-	-
Disposals	(243,110)	-	-	(243,110)
As at 31.12.2024	<u>-</u>	<u>6,891</u>	<u>89,426</u>	<u>96,317</u>
Depreciation:				
As at 1.1.2024	-	6,891	85,229	92,120
Charge for year	-	-	2,608	2,608
On disposals	-	-	-	-
As at 31.12.2024	<u>-</u>	<u>6,891</u>	<u>87,837</u>	<u>94,728</u>
Net book value:				
As at 31.12.2024	<u>£-</u>	<u>£-</u>	<u>£1,589</u>	<u>£1,589</u>
As at 31.12.2023	<u>£243,110</u>	<u>£-</u>	<u>£4,197</u>	<u>£247,307</u>

**14. Debtors**

	2024 £	2023 £
Tax refunds due	6,664	5,371
Prepayments and accrued income	1,500	15,069
Other debtors	-	-
	<u>£8,164</u>	<u>£20,440</u>

**15. Creditors: amounts falling due within one year**

	2024 £	2023 £
Trade creditors	1,174	951
Accruals	1,320	1,320
Other creditors	261	579
	<u>£2,755</u>	<u>£2,850</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2024 (Continued)

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

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	1,589	-	-	1,589
Cash at bank and in hand	40,647	1,000,152	14,195	1,054,994
Other net current assets/(liabilities)	5,409	-	-	5,409
<b>Total</b>	<u>£47,645</u>	<u>£1,000,152</u>	<u>£14,195</u>	<u>£1,061,992</u>

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

	Balance 1.1.2024 £	Incoming resources £	Resources expended £	Realised Gain £	Transfers £	Funds 31.12.2024 £
Restricted giving	7,131	11,984	(10,570)	-	5,650	14,195
<b>Total</b>	<u>£7,131</u>	<u>£11,984</u>	<u>£(10,570)</u>	<u>£-</u>	<u>£5,650</u>	<u>£14,195</u>

Name of restricted fund	Description, nature and purposes of the fund
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Restricted giving	For specific projects both in the UK and abroad
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**Analysis of movements in unrestricted funds**

	Balance 1.1.2024 £	Incoming resources £	Resources expended £	Realised Gain £	Transfers £	Funds 31.12.2024 £
General fund	274,678	131,609	(137,477)	-	(221,165)	47,645
Storehouse fund	88,025	-	(4,329)	-	(23,266)	60,430
Building asset fund	-	-	-	700,941	238,781	939,722
<b>Total</b>	<u>£362,703</u>	<u>£131,609</u>	<u>£(141,806)</u>	<u>£700,941</u>	<u>£(5,650)</u>	<u>£1,047,797</u>

Name of unrestricted fund	Description, nature and purposes of the fund
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General fund	The 'free reserves' after allowing for all designated funds.
Storehouse fund	Set aside by Trustees for maintenance and other essential costs.

18. **Profit on Sale of Property**

During the year the Charity sold the property known as Lindisfarne House. The sale proceeds are currently being held in a designated 'building asset' fund.

**CITY CHURCH WORCESTER**

England & Wales - Charity number 1147713

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# Accounts

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**CITY CHURCH WORCESTER**

**Accounts – 31 December 2023**

## **CITY CHURCH WORCESTER**

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

Charity number: 1147713  
Company number: 7918567

Accounts – Year ended 31 December 2023

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**CITY CHURCH WORCESTER**

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for the year ended 31 December 2023**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ending 31 December 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association and the 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 Ireland; FRS 102) issued in October 2019.

**Reference and Administration Details**

The charity's name is City Church Worcester.

Charity Registration Number: 1147713

Company Number: 7918567

Registered Office: Lindisfarne House, 4 Barbourne Terrace, Worcester, WR1 3JS

**Trustees and Directors**

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

E Campsall  
H Farrington  
D Crow  
J Abladey – resigned 29 February 2024  
C Adey – resigned 4 October 2023  
M Donaldson  
S Raymond – appointed 4 December 2023

**Objects and Activities**

The main objects of the charity are:

- a) The advancement of the Christian faith.
- b) To relieve persons in conditions of need or hardship or who are aged or sick.
- c) To advance education.

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

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

**Achievements and Performance**

City Church has continued to operate as a charitable organisation and increased its activities for partners and the wider community alike. We hold regular community gatherings in the Church for adults and children, in addition there are other children's activities, a variety of smaller groups covering special interests for education, artistic expression, family and community support and recreation. Almost all of these groups are open to anyone outside of the Church and have attracted new people into the setting of our Christian environment.

Sunday worship times remain open to all and are held in two different locations, on alternative Sundays. The Church's office is based in Lindisfarne House and is open and staffed to administer and manage the Church's work during the week. Other Church staff and volunteers are involved with maintaining and developing our work.

Our weekly groups promote and sustain the spiritual, physical and mental health of those in the Church community and beyond. In addition, our members participate in, support and help to sponsor other local charities that are involved in activities including the food bank, counselling service, support for those who foster and/or adopt and debt advice services.

We work closely with a network of other Christian churches in Worcester, and have been involved with many city-wide initiatives. In addition, we are a part of a wider, national group of churches in Synergy Sphere, who work together to pursue similar Christian, charitable aims.

City Church engages in Christian charitable work abroad in a variety of ways. We have partners placed internationally.

There is a strong feeling of confidence as we look to the future. We have established new leadership for the way ahead and are also in the process of moving to a new home.

**Financial Review**

The total income for the year was £158,456 and total expenditure on charitable activities amounted to £174,648.

**Reserves Policy**

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover at least three months of expenditure. The trustees consider that the amount required is between £30,000 and £35,000 in general funds. The trustees are confident that, at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Whilst income funds net of fixed assets stands at £115,396 a designation of £1,413 has been set aside for the following broad classes of activity:

- Specific ministry activities of the organisation as a local church,
- Support for other ministries within Worcester and the community itself, and
- International missionary activities.

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

**Reserves Policy (continued)**

A further £88,025 has been set aside as a storehouse fund which is primarily to be put towards building maintenance and other essential costs.

The present level of general funds available to the charity is £25,958. This is slightly below the required level but the trustees will continue to monitor this. The trustees plan to maintain general funds by managing the charity's general expenditure within current income levels.

**Structure, Governance and Management**

**Governing Document**

City Church Worcester is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6 January 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

**Appointment of Trustees**

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

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the trustees on 21<sup>st</sup> August 2024 and signed on its behalf by:

E Campsall

.....

Trustee

Worcester

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of City Church Worcester for the year ended 31 December 2023.

**Responsibilities and Basis of Report**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A P Williams FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

27<sup>th</sup> August 2024

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including on income and expenditure account)  
**for the year ended 31 December 2023**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	135,969	4,799	140,768	156,021
Charitable activities	4	12,422	-	12,422	6,435
Investments	5	2,187	-	2,187	802
Other	6	3,079	-	3,079	2,195
<b>Total incoming resources</b>		<u>153,657</u>	<u>4,799</u>	<u>158,456</u>	<u>165,453</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>167,114</u>	<u>7,534</u>	<u>174,648</u>	<u>177,225</u>
<b>Total expenditure</b>		<u>167,114</u>	<u>7,534</u>	<u>174,648</u>	<u>177,225</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(13,457)	(2,735)	(16,192)	(11,772)
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		(13,457)	(2,735)	(16,192)	(11,772)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>376,160</u>	<u>9,866</u>	<u>386,026</u>	<u>397,798</u>
<b>Total funds carried forward</b>		<u>£362,703</u>	<u>£7,131</u>	<u>£369,834</u>	<u>£386,026</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 12 form part of these financial statements

**CITY CHURCH WORCESTER**

6.

**BALANCE SHEET  
as at 31 December 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	<u>247,307</u>	<u>251,266</u>
<b>Total fixed assets</b>		<u>247,307</u>	<u>251,266</u>
<b>Current assets</b>			
Debtors	14	20,440	19,005
Cash at bank and in hand		<u>104,937</u>	<u>119,267</u>
<b>Total current assets</b>		<u>125,377</u>	<u>138,272</u>
<b>Liabilities</b>			
Creditors falling due within one year	15	<u>2,850</u>	<u>3,512</u>
<b>Net current assets</b>		<u>122,527</u>	<u>134,760</u>
<b>Total assets less current liabilities</b>		<u>369,834</u>	<u>386,026</u>
<b>Total net assets</b>	16	<u><u>£369,834</u></u>	<u><u>£386,026</u></u>
<b>The funds of the Charity</b>			
Restricted income funds	17	<u>7,131</u>	<u>9,866</u>
Unrestricted income funds	17	<u>362,703</u>	<u>376,160</u>
Total unrestricted funds		<u>362,703</u>	<u>376,160</u>
<b>Total charity funds</b>		<u><u>£369,834</u></u>	<u><u>£386,026</u></u>

For the year ended 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors Responsibilities**

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

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 21<sup>st</sup> August 2024 and are signed on their behalf by:

E Campsall

.....  
Trustee/Director

The notes on pages 7 to 12 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2023**

**1. Accounting Policies**

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

**a) Basis of Preparation**

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

**b) Public Benefit Entity**

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

**c) Going Concern**

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

**d) Income Recognition Policies**

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

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

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

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**f) Fund Accounting**

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

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2023 (Continued)

g) **Expenditure and Irrecoverable VAT**

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

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

h) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Motor Vehicles	- 25% straight line
Equipment	- 20% straight line
Freehold Property	- not depreciated

i) **Debtors**

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

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

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

k) **Creditors and Provisions**

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

2. **Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Income from donations**

	2023	2022
	£	£
Gifts and donations	140,768	156,021
	<u>£140,768</u>	<u>£156,021</u>

Of the £140,768 received in 2023 (2022: £156,021) £4,799 was restricted funds (2022: £24,525) and £135,969 (2022: £131,496) unrestricted funds).

4. **Income from charitable activities**

	2023	2022
	£	£
Events, conferences and training	12,422	6,435
	<u>£12,422</u>	<u>£6,435</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2023 (Continued)

5. **Investment income**

All of the Charity investment income arises from money held in CAF Bank account.

6. **Income earned from other sources**

	2023	2022
	£	£
Use of facilities	3,079	2,195
Other	-	-
	<u>£3,079</u>	<u>£2,195</u>

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

	2023	2022
	Total	Total
	£	£
<b>Ministry</b>		
Ministry support	88,857	92,650
UK giving	7,660	5,050
Overseas giving and trips	10,843	23,919
Events	15,197	7,373
Conferences and training	5,280	2,353
Church services	140	612
Ministry activities	2,962	3,466
Other grants and gifts	5,905	6,997
<b>Property</b>		
Premises hire	2,658	4,089
Rates, water and heat and light	12,032	4,898
Repairs and maintenance	5,584	6,251
Insurance	3,238	2,948
Cleaning	1,416	834
Depreciation - Equipment and furniture	3,959	6,377
<b>Administration</b>		
Paper, postage and stationery	719	843
IT supplies	2,393	3,528
Telephone and internet	801	710
Bank charges and interest	306	388
Miscellaneous	2,051	1,617
<b>Governance costs</b>	2,647	2,322
<b>Total</b>	<u>£174,648</u>	<u>£177,225</u>

Of the £174,648 expenditure in 2023 (2022: £177,225), £167,114 was charged to unrestricted funds (2022: £156,256) and £7,534 to restricted funds (2022: £20,969).

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2023 (Continued)

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

	2023	2022
<i>This is stated after charging:</i>	£	£
Depreciation	3,959	6,377
Accountancy services	<u>1,290</u>	<u>1,290</u>

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

	2023	2022
	£	£
Salaries and wages	81,250	86,078
Social security costs	-	-
Employer Contribution to Defined Contribution Pension Scheme	<u>3,614</u>	<u>4,274</u>
	<u>£84,864</u>	<u>£90,352</u>

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

None of the trustees received any remuneration during the year.

During the year key management personnel were paid a total of £60,124 (2022: £46,899).

**10. Staff numbers**

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

	2023	2022
	Number	Number
	<u>5</u>	<u>7</u>

**11. Related party transactions**

During the year under review trustees, key management personnel and close relatives made unrestricted donations totalling £25,750 (2022: £29,254) and restricted donations totalling £230 (2022: £6,072) to the charity.

**12. Corporation tax**

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

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2023 (Continued)

**13. Tangible fixed assets**

	Freehold land and buildings £	Motor vehicles £	Equipment £	Total £
Cost:				
As at 1.1.2023	243,110	6,891	89,426	339,427
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31.12.2023	<u>243,110</u>	<u>6,891</u>	<u>89,426</u>	<u>339,427</u>
Depreciation:				
As at 1.1.2023	-	6,891	81,270	88,161
Charge for year	-	-	3,959	3,959
On disposals	-	-	-	-
As at 31.12.2023	<u>-</u>	<u>6,891</u>	<u>85,229</u>	<u>92,120</u>
Net book value:				
As at 31.12.2023	<u>£243,110</u>	<u>£-</u>	<u>£4,197</u>	<u>£247,307</u>
As at 31.12.2022	<u>£243,110</u>	<u>£-</u>	<u>£8,156</u>	<u>£251,266</u>

**14. Debtors**

	2023 £	2022 £
Tax refunds due	5,371	6,732
Prepayments and accrued income	15,069	12,273
Other debtors	-	-
	<u>£20,440</u>	<u>£19,005</u>

**15. Creditors: amounts falling due within one year**

	2023 £	2022 £
Trade creditors	951	1,438
Accruals	1,320	1,460
Other creditors	579	614
	<u>£2,850</u>	<u>£3,512</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2023 (Continued)

## 16. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	247,307	-	-	247,307
Cash at bank and in hand	9,781	88,025	7,131	104,937
Other net current assets/(liabilities)	17,590			17,590
<b>Total</b>	<u>£274,678</u>	<u>£88,025</u>	<u>£7,131</u>	<u>£369,834</u>

## 17. Analysis of charitable funds

**Analysis of movements in restricted funds**

	Balance 1.1.2023 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2023 £
Restricted giving	9,866	4,799	(7,534)	-	7,131
<b>Total</b>	<u>£9,866</u>	<u>£4,799</u>	<u>£(7,534)</u>	<u>£-</u>	<u>£7,131</u>

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
--------------------------------	---

Restricted giving	For specific projects both in the UK and abroad
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**Analysis of movements in unrestricted funds**

	Balance 1.1.2023 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2023 £
General fund	283,003	153,657	(167,114)	5,132	274,678
Storehouse fund	93,157	-	-	(5,132)	88,025
<b>Total</b>	<u>£376,160</u>	<u>£153,657</u>	<u>£(167,114)</u>	<u>£-</u>	<u>£362,703</u>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
----------------------------------	---

General fund	The 'free reserves' after allowing for all designated funds.
Storehouse fund	Set aside by Trustees for maintenance and other essential costs.

**CITY CHURCH WORCESTER**

England & Wales - Charity number 1147713

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# Accounts

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**CITY CHURCH WORCESTER**

**Accounts – 31 December 2022**

## **CITY CHURCH WORCESTER**

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

Charity number: 1147713  
Company number: 7918567

Accounts – Year ended 31 December 2022

### **INDEX**

- 1-3. Report of the Trustees and General Information
- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-12. Notes to the Accounts

**CITY CHURCH WORCESTER**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2022**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ending 31 December 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association and the 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 Ireland; FRS 102) issued in October 2019.

**Reference and Administration Details**

The charity's name is City Church Worcester.

Charity Registration Number: 1147713

Company Number: 7918567

Registered Office: Lindisfarne House, 4 Barbourne Terrace, Worcester, WR1 3JS

**Trustees and Directors**

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

E Campsall  
H Farrington  
D Crow  
J Abladey  
S Chapman – resigned 9 February 2022  
C Adey – appointed 9 February 2022  
M Donaldson – appointed 16 November 2022

**Objects and Activities**

The main objects of the charity are:

- a) The advancement of the Christian faith.
- b) To relieve persons in conditions of need or hardship or who are aged or sick.
- c) To advance education.

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

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2022 (Continued)**

**Achievements and Performance**

City Church has continued to operate as a charitable organisation but increased its activities for partners and the wider community alike. As the Covid pandemic has subsided, we have re-established regular community gatherings in the church for adults and children, in addition there are other children's activities, a variety of smaller groups covering special interests for education, artistic expression, family and community support and recreation. Almost all of these groups are open to anyone outside of the Church and have attracted new people into the setting of our Christian environment.

Sunday worship times remain open to all and have been enhanced by regular meals together as a community at our own building, Lindisfarne House. The Church's office is also based here and is open and staffed to administer and manage the Church's work during the week. Other Church staff and volunteers are involved with maintaining and developing our work.

Our weekly groups promote and sustain the spiritual, physical and mental health of those in the Church community and beyond. In addition, our members participate in, support and help to sponsor other local charities that are involved in activities including the food bank, counselling service, support for those who foster and/or adopt and debt advice services.

We work closely with a network of other Christian churches in Worcester, and have been involved with many city-wide initiatives. In addition, we are a part of a wider, national group of churches who work together to pursue similar Christian, charitable aims.

City Church engages in Christian charitable work abroad in a variety of ways. We have partners placed internationally. During this past year we saw an incredibly generous response to the plight of people fleeing from or remaining in Ukraine.

In overall terms City Church has been recovering well from the effects of the pandemic, and is navigating its way through the current season of economic uncertainty. There is a strong feeling of confidence as we look to the future. We are establishing new leadership for the way ahead and are also in the process of moving to a new home.

**Financial Review**

The total income for the year was £165,453 and total expenditure on charitable activities amounted to £177,225.

**Reserves Policy**

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover at least three months of expenditure. The trustees consider that the amount required is between £30,000 and £35,000 in general funds. The trustees are confident that, at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Whilst income funds net of fixed assets stands at £124,894 a designation of £1,413 has been set aside for the following broad classes of activity:

- Specific ministry activities of the organisation as a local church,
- Support for other ministries within Worcester and the community itself, and
- International missionary activities.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2022 (Continued)**

**Reserves Policy (continued)**

A further £93,157 has been set aside as a storehouse fund which is primarily to be put towards building maintenance and other essential costs.

The present level of general funds available to the charity is £30,324. This is at the required level. The trustees plan to maintain general funds by managing the charity's general expenditure within current income levels.

**Structure, Governance and Management**

**Governing Document**

City Church Worcester is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6 January 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

**Appointment of Trustees**

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

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the trustees on 13 July 2023 and signed on its behalf by:

E Campsall

.....

E Campsall - Trustee

Worcester

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of City Church Worcester for the year ended 31 December 2022.

**Responsibilities and Basis of Report**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A P Williams FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

31st July 2023

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including on income and expenditure account)  
**for the year ended 31 December 2022**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	131,496	24,525	156,021	159,979
Charitable activities	4	6,435	-	6,435	1,131
Investments	5	802	-	802	300
Other	6	2,195	-	2,195	8,929
<b>Total incoming resources</b>		<u>140,928</u>	<u>24,525</u>	<u>165,453</u>	<u>170,339</u>
<b>Expenditure on:</b>					
Charitable activities	7	156,256	20,969	177,225	174,780
<b>Total expenditure</b>		<u>156,256</u>	<u>20,969</u>	<u>177,225</u>	<u>174,780</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(15,328)	3,556	(11,772)	(4,441)
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		(15,328)	3,556	(11,772)	(4,441)
<b>Reconciliation of funds</b>					
Total funds brought forward		391,488	6,310	397,798	402,239
<b>Total funds carried forward</b>		<u>£376,160</u>	<u>£9,866</u>	<u>£386,026</u>	<u>£397,798</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 12 form part of these financial statements

**CITY CHURCH WORCESTER**

6.

**BALANCE SHEET  
as at 31 December 2022**

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	13	<u>251,266</u>	<u>257,643</u>
<b>Total fixed assets</b>		<u>251,266</u>	<u>257,643</u>
<b>Current assets</b>			
Debtors	14	19,005	17,288
Cash at bank and in hand		<u>119,267</u>	<u>124,856</u>
<b>Total current assets</b>		138,272	142,144
<b>Liabilities</b>			
Creditors falling due within one year	15	<u>3,512</u>	<u>1,989</u>
<b>Net current assets</b>		<u>134,760</u>	<u>140,155</u>
<b>Total assets less current liabilities</b>		386,026	397,798
<b>Total net assets</b>	16	<u><u>£386,026</u></u>	<u><u>£397,798</u></u>
<b>The funds of the Charity</b>			
Restricted income funds	17	<u>9,866</u>	<u>6,310</u>
Unrestricted income funds	17	<u>376,160</u>	<u>391,488</u>
Total unrestricted funds		<u>376,160</u>	<u>391,488</u>
<b>Total charity funds</b>		<u><u>£386,026</u></u>	<u><u>£397,798</u></u>

For the year ended 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors Responsibilities**

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

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 13 July 2023 and are signed on their behalf by:

E Campsall

.....  
E Campsall - Trustee/Director

**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2022**

**1. Accounting Policies**

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

**a) Basis of Preparation**

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

**b) Public Benefit Entity**

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

**c) Going Concern**

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

**d) Income Recognition Policies**

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

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

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

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**f) Fund Accounting**

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

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2022 (Continued)

g) **Expenditure and Irrecoverable VAT**

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

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

h) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Motor Vehicles	- 25% straight line
Equipment	- 20% straight line
Freehold Property	- not depreciated

i) **Debtors**

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

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

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

k) **Creditors and Provisions**

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

2. **Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Income from donations**

	2022	2021
	£	£
Gifts and donations	156,021	159,979
	<u>£156,021</u>	<u>£159,979</u>

Of the £156,021 received in 2022 (2021: £159,979) £24,525 was restricted funds (2021: £17,213) and £131,496 (2021: £142,766) unrestricted funds).

4. **Income from charitable activities**

	2022	2021
	£	£
Events, conferences and training	6,435	1,131
	<u>£6,435</u>	<u>£1,131</u>

**CITY CHURCH WORCESTER**

9.

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2022 (Continued)

**5. Investment income**

All of the Charity investment income arises from money held in CAF Bank account.

**6. Income earned from other sources**

	2022	2021
	£	£
Use of facilities	2,195	2,120
Other	-	6,809
	£2,195	£8,929

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

	2022	2021
	Total	Total
	£	£
<b>Ministry</b>		
Ministry support	92,650	95,327
UK giving	5,050	6,725
Overseas giving and trips	23,919	20,196
Events	7,373	2,421
Conferences and training	2,353	2,240
Church services	612	638
Ministry activities	3,466	2,379
Other grants and gifts	6,997	13,167
<b>Property</b>		
Premises hire	4,089	2,910
Rates, water and heat and light	4,898	4,562
Repairs and maintenance	6,251	4,181
Insurance	2,948	2,529
Cleaning	834	399
Depreciation - Equipment and furniture	6,377	6,668
<b>Administration</b>		
Paper, postage and stationery	843	1,147
IT supplies	3,528	4,460
Telephone and internet	710	684
Bank charges and interest	388	319
Miscellaneous	1,617	2,538
<b>Governance costs</b>	2,322	1,290
<b>Total</b>	£177,225	£174,780

Of the £177,225 expenditure in 2022 (2021 £174,780), £156,256 was charged to unrestricted funds (2021: £153,895) and £20,969 to restricted funds (2021: £20,885).

**CITY CHURCH WORCESTER**  
**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2022 (Continued)

10.

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

	2022	2021
<i>This is stated after charging:</i>	£	£
Depreciation	6,377	6,668
Accountancy services	<u>1,290</u>	<u>1,290</u>

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

	2022	2021
	£	£
Salaries and wages	86,078	90,009
Social security costs	-	-
Employer Contribution to Defined Contribution Pension Scheme	<u>4,274</u>	<u>4,365</u>
	<u>£90,352</u>	<u>£94,374</u>

No employees had emoluments in excess of £60,000 (2021: Nil).

During the year the following amounts were paid to the trustees and their spouses:

	2022	2021
	£	£
S Chapman	-	170
Mrs R Chapman	<u>-</u>	<u>170</u>
	<u>£-</u>	<u>£340</u>

During the year key management personnel were paid a total of £46,899 (2021 £45,980).

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

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

**11. Related party transactions**

During the year under review trustees, key management personnel and close relatives made unrestricted donations totalling £29,254 (2021: £32,415) and restricted donations totalling £6,072 (2021: £7,050) to the charity.

**12. Corporation tax**

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

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2022 (Continued)

**13. Tangible fixed assets**

	Freehold land and buildings £	Motor vehicles £	Equipment £	Total £
Cost:				
As at 1.1.2022	243,110	6,891	89,426	339,427
Additions	-	-	-	-
Disposals	-	-	-	-
As at 31.12.2022	243,110	6,891	89,426	339,427
Depreciation:				
As at 1.1.2022	-	5,246	76,538	81,784
Charge for year	-	1,645	4,732	6,377
On disposals	-	-	-	-
As at 31.12.2022	-	6,891	81,270	88,161
Net book value:				
As at 31.12.2022	£243,110	£-	£8,156	£251,266
As at 31.12.2021	£243,110	£1,645	£12,888	£257,643

**14. Debtors**

	2022 £	2021 £
Tax refunds due	6,732	6,278
Prepayments and accrued income	12,273	11,010
Other debtors	-	-
	£19,005	£17,288

**15. Creditors: amounts falling due within one year**

	2022 £	2021 £
Trade creditors	1,438	529
Accruals	1,460	1,460
Other creditors	614	-
	£3,512	£1,989

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2022 (Continued)

## 16. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	251,266	-	-	251,266
Cash at bank and in hand	16,244	93,157	9,866	119,267
Other net current assets/(liabilities)	15,493			15,493
<b>Total</b>	<b>£283,003</b>	<b>£93,157</b>	<b>£9,866</b>	<b>£386,026</b>

## 17. Analysis of charitable funds

## Analysis of movements in restricted funds

	Balance 1.1.2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2022 £
Restricted giving	6,310	24,525	(20,969)	-	9,866
<b>Total</b>	<b>£6,310</b>	<b>£24,525</b>	<b>£(20,969)</b>	<b>£-</b>	<b>£9,866</b>

Name of restricted fund	Description, nature and purposes of the fund
-------------------------	--

Restricted giving	For specific projects both in the UK and abroad
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## Analysis of movements in unrestricted funds

	Balance 1.1.2022 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2022 £
General fund	291,040	140,928	(156,256)	7,291	283,003
Storehouse fund	90,985	-	-	2,172	93,157
Designated building maintenance fund	9,463	-	-	(9,463)	-
<b>Total</b>	<b>£391,488</b>	<b>£140,928</b>	<b>£(156,256)</b>	<b>£-</b>	<b>£376,160</b>

Name of unrestricted fund	Description, nature and purposes of the fund
---------------------------	--

General fund	The 'free reserves' after allowing for all designated funds.
Storehouse fund	Set aside by Trustees for maintenance and other essential costs.

**CITY CHURCH WORCESTER**

England & Wales - Charity number 1147713

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# Accounts

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**CITY CHURCH WORCESTER**

**Accounts – 31 December 2021**

## **CITY CHURCH WORCESTER**

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

Charity number: 1147713  
Company number: 7918567

Accounts – Year ended 31<sup>st</sup> December 2021

### **INDEX**

- 1-3. Report of the Trustees and General Information
- 4. Independent Examiner's Report to the Trustees
- 5. Statement of Financial Activities
- 6. Balance Sheet
- 7-12. Notes to the Accounts

**CITY CHURCH WORCESTER**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2021**

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association and the 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 Ireland; FRS 102) issued in October 2019.

**Reference and Administration Details**

The charity's name is City Church Worcester.

Charity Registration Number: 1147713

Company Number: 7918567

Registered Office: Lindisfarne House, 4 Barbourne Terrace, Worcester, WR1 3JS

**Trustees and Directors**

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

E Campsall  
S Chapman – resigned 9<sup>th</sup> February 2022  
T Murphy – resigned 30<sup>th</sup> July 2020  
H Farrington  
R Chapman – resigned 19<sup>th</sup> January 2021  
D Crow  
J Abladey – appointed 19<sup>th</sup> January 2021  
C Adey – appointed 9<sup>th</sup> February 2022

**Objects and Activities**

The main objects of the charity are:

- a) The advancement of the Christian faith.
- b) To relieve persons in conditions of need or hardship or who are aged or sick.
- c) To advance education.

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

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2021 (Continued)**

**Achievements and Performance**

City Church Worcester has continued to operate in the past year as a charitable organisation for the benefit of its partners and the wider community.

Weekly, Sunday worship which is open to all, has taken place over the last year on-line and, at times, in person at a variety of venues. We also hold regular meetings at our own building, Lindisfarne House. The Church's office is based here and is open and staffed to administer and manage the Church's work during the week. Various weekly activities take place for the benefit of the elderly, families and toddlers and the young people of the Church as well as other Church groups. The aims of Christian teaching and community activities are served in this way.

The Church operates small community groups in Worcester for the benefit of others. We also engage in activities designed to promote and sustain the spiritual, physical and mental health of those in the Church community and beyond. In addition, we support and help to sponsor other local charities that are involved in activities including the food bank, counselling service, support for those who foster and/or adopt, Christian school and debt advice services.

City Church also supports Church partners in Christian charitable work in a variety of overseas regions including North Africa and Thailand.

**Financial Review**

The total income for the year was £170,339 and total expenditure on charitable activities amounted to £174,780.

**Reserves Policy**

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover at least three months of expenditure. The trustees consider that the amount required is between £30,000 and £35,000 in general funds. The trustees are confident that, at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Whilst income funds net of fixed assets stands at £133,845 a designation of £2,217 has been set aside for the following broad classes of activity:

- Specific ministry activities of the organisation as a local church,
- Support for other ministries within Worcester and the community itself, and
- International missionary activities.

A further £100,448 has been set aside as a storehouse fund which is primarily to be put towards the building and building maintenance.

The present level of general funds available to the charity is £31,180. This is at the required level. The trustees plan to maintain general funds by managing the charity's general expenditure within current income levels.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2021 (Continued)**

**Structure, Governance and Management**

**Governing Document**

City Church Worcester is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6<sup>th</sup> January 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

**Appointment of Trustees**

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

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the trustees on 17 July 2022 and signed on its behalf by:

E Campsall  
.....  
E Campsall - Trustee

Worcester

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of City Church Worcester for the year ended 31st December 2021.

**Responsibilities and Basis of Report**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A P Williams FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

1st August 2022

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including on income and expenditure account)  
**for the year ended 31 December 2021**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	142,766	17,213	159,979	152,691
Charitable activities	4	1,131	-	1,131	1,830
Investments	5	300	-	300	111
Other	6	8,929	-	8,929	3,541
<b>Total incoming resources</b>		<u>153,126</u>	<u>17,213</u>	<u>170,339</u>	<u>158,173</u>
<b>Expenditure on:</b>					
Charitable activities	7	<u>153,895</u>	<u>20,885</u>	<u>174,780</u>	<u>165,102</u>
<b>Total expenditure</b>		<u>153,895</u>	<u>20,885</u>	<u>174,780</u>	<u>165,102</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(769)	(3,672)	(4,441)	(6,929)
<b>Transfer between funds</b>		-	-	-	-
<b>Net movement in funds</b>		(769)	(3,672)	(4,441)	(6,929)
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>392,257</u>	<u>9,982</u>	<u>402,239</u>	<u>409,168</u>
<b>Total funds carried forward</b>		<u>£391,488</u>	<u>£6,310</u>	<u>£397,798</u>	<u>£402,239</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 12 form part of these financial statements

**CITY CHURCH WORCESTER**

6.

**BALANCE SHEET  
as at 31 December 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	13	<u>257,643</u>	<u>256,367</u>
<b>Total fixed assets</b>		<u>257,643</u>	<u>256,367</u>
<b>Current assets</b>			
Debtors	14	17,288	8,007
Cash at bank and in hand		<u>124,856</u>	<u>144,277</u>
<b>Total current assets</b>		142,144	152,284
<b>Liabilities</b>			
Creditors falling due within one year	15	<u>1,989</u>	<u>6,412</u>
<b>Net current assets</b>		<u>140,155</u>	<u>145,872</u>
<b>Total assets less current liabilities</b>		397,798	402,239
<b>Total net assets</b>	16	<u>£397,798</u>	<u>£402,239</u>
<b>The funds of the Charity</b>			
Restricted income funds	17	<u>6,310</u>	<u>9,982</u>
Unrestricted income funds	17	<u>391,488</u>	<u>392,257</u>
Total unrestricted funds		<u>391,488</u>	<u>392,257</u>
<b>Total charity funds</b>		<u>£397,798</u>	<u>£402,239</u>

For the year ended 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors Responsibilities**

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

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 17 July 2022 and are signed on their behalf by:

E Campsall

.....

E Campsall - Trustee/Director

The notes on pages 7 to 12 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2021**

**1. Accounting Policies**

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

**a) Basis of Preparation**

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

**b) Public Benefit Entity**

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

**c) Going Concern**

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

**d) Income Recognition Policies**

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

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

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

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**f) Fund Accounting**

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

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2021 (Continued)

g) **Expenditure and Irrecoverable VAT**

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

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

h) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Motor Vehicles	- 25% straight line
Equipment	- 20% straight line
Freehold Property	- not depreciated

i) **Debtors**

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

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

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

k) **Creditors and Provisions**

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

2. **Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Income from donations**

	2021 £	2020 £
Gifts and donations	<u>159,979</u>	<u>152,691</u>
	<u>£159,979</u>	<u>£152,691</u>

Of the £159,979 received in 2021 (2020: £152,691) £17,213 was restricted funds (2020: £11,517) and £142,766 (2020: £141,174) unrestricted funds).

4. **Income from charitable activities**

	2021 £	2020 £
Events, conferences and training	<u>1,131</u>	<u>1,830</u>
	<u>£1,131</u>	<u>£1,830</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2021 (Continued)

**5. Investment income**

All of the Charity investment income arises from money held in CAF Bank account.

**6. Income earned from other sources**

	2021	2020
	£	£
Use of facilities	2,120	3,541
Other	6,809	-
	<u>£8,929</u>	<u>£3,541</u>

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

	2021	2020
	Total	Total
	£	£
<b>Ministry</b>		
Ministry support	95,327	76,065
UK giving	6,725	8,101
Overseas giving and trips	20,196	19,973
Events	2,421	3,292
Conferences and training	2,240	4,107
Church services	638	2,091
Ministry activities	2,379	2,691
Other grants and gifts	13,167	11,478
<b>Property</b>		
Premises hire	2,910	1,903
Rates, water and heat and light	4,562	4,689
Repairs and maintenance	4,181	10,855
Insurance	2,529	2,313
Cleaning	399	498
Depreciation - Equipment and furniture	6,668	5,227
<b>Administration</b>		
Paper, postage and stationery	1,147	966
IT supplies	4,460	5,895
Telephone and internet	684	651
Bank charges and interest	319	211
Miscellaneous	2,538	2,704
<b>Governance costs</b>	<u>1,290</u>	<u>1,392</u>
<b>Total</b>	<u>£174,780</u>	<u>£165,102</u>

Of the £174,780 expenditure in 2021 (2020 £165,102), £153,895 was charged to unrestricted funds (2020: £147,932) and £20,885 to restricted funds (2020: £17,170).

**CITY CHURCH WORCESTER**  
**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2021 (Continued)

10.

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

	2021	2020
<i>This is stated after charging:</i>	£	£
Depreciation	6,668	5,227
Accountancy services	<u>1,290</u>	<u>1,392</u>

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

	2021	2020
	£	£
Salaries and wages	90,009	76,840
Social security costs	-	-
Employer Contribution to Defined Contribution Pension Scheme	<u>4,365</u>	<u>3,496</u>
	<u>£94,374</u>	<u>£80,336</u>

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

During the year the following amounts were paid to the trustees and their spouses:

	2021	2020
	£	£
S Chapman	170	3,372
Mrs R Chapman	<u>170</u>	<u>3,372</u>
	<u>£340</u>	<u>£6,744</u>

During the year key management personnel were paid a total of £45,980 (2020: £31,112).

**10. Staff numbers**

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

2021	2020
Number	Number
<u>8</u>	<u>10</u>

**11. Related party transactions**

During the year under review trustees, key management personnel and close relatives made unrestricted donations totalling £32,415 (2020: £32,396) and restricted donations totalling £7,050 (2020: £1,660) to the charity.

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2021 (Continued)

**12. Corporation tax**

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

**13. Tangible fixed assets**

	Freehold land and buildings £	Motor vehicles £	Equipment £	Total £
Cost:				
As at 1.1.2021	243,110	6,891	81,482	331,483
Additions	-	-	7,944	7,944
Disposals	-	-	-	-
As at 31.12.2021	<u>243,110</u>	<u>6,891</u>	<u>89,426</u>	<u>339,427</u>
Depreciation:				
As at 1.1.2021	-	3,523	71,593	75,116
Charge for year	-	1,723	4,945	6,668
On disposals	-	-	-	-
As at 31.12.2021	<u>-</u>	<u>5,246</u>	<u>76,538</u>	<u>81,784</u>
Net book value:				
As at 31.12.2021	<u>£243,110</u>	<u>£1,645</u>	<u>£12,888</u>	<u>£257,643</u>
As at 31.12.2020	<u>£243,110</u>	<u>£3,368</u>	<u>£9,889</u>	<u>£256,367</u>

**14. Debtors**

	2021 £	2020 £
Tax refunds due	6,278	6,384
Prepayments and accrued income	11,010	-
Other debtors	-	1,623
	<u>£17,288</u>	<u>£8,007</u>

**15. Creditors: amounts falling due within one year**

	2021 £	2020 £
Trade creditors	529	4,381
Accruals	1,460	1,920
Other creditors	-	111
	<u>£1,989</u>	<u>£6,412</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2021 (Continued)

## 16. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	257,643	-	-	257,643
Cash at bank and in hand	18,098	100,448	6,310	124,856
Other net current assets/(liabilities)	15,299			15,299
<b>Total</b>	<u>£291,040</u>	<u>£100,448</u>	<u>£6,310</u>	<u>£397,798</u>

## 17. Analysis of charitable funds

**Analysis of movements in restricted funds**

	Balance 1.1.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2021 £
Restricted giving	9,982	17,213	(20,885)		6,310
<b>Total</b>	<u>£9,982</u>	<u>£17,213</u>	<u>£(20,885)</u>	<u>£-</u>	<u>£6,310</u>

Name of restricted fund	Description, nature and purposes of the fund
-------------------------	--

Restricted giving	For specific projects both in the UK and abroad
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**Analysis of movements in unrestricted funds**

	Balance 1.1.2021 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2021 £
General fund	288,700	153,126	(153,895)	3,109	291,040
Designated building fund	94,094	-	-	(3,109)	90,985
Designated building maintenance fund	9,463	-	-	-	9,463
<b>Total</b>	<u>£392,257</u>	<u>£153,126</u>	<u>£(153,895)</u>	<u>£-</u>	<u>£391,488</u>

Name of unrestricted fund	Description, nature and purposes of the fund
---------------------------	--

General fund	The 'free reserves' after allowing for all designated funds.
Building fund	Set aside by Trustees for maintenance of the Church

**CITY CHURCH WORCESTER**

England & Wales - Charity number 1147713

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# Accounts

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**CITY CHURCH WORCESTER**

**Accounts – 31 December 2020**

## **CITY CHURCH WORCESTER**

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

Charity number: 1147713  
Company number: 7918567

Accounts – Year ended 31<sup>st</sup> December 2020

### **INDEX**

- 1-3. Report of the Trustees and General Information
4. Independent Examiner's Report to the Trustees
5. Statement of Financial Activities
6. Balance Sheet
- 7-12. Notes to the Accounts

**CITY CHURCH WORCESTER**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2020**

The Trustees are pleased to present their annual report and financial statements of the charity for the year ending 31st December 2020 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011, the Companies Act 2006, the Memorandum & Articles of Association and the 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 Ireland; FRS 102) issued in October 2019.

**Reference and Administration Details**

The charity's name is City Church Worcester.

Charity Registration Number: 1147713

Company Number: 7918567

Registered Office: Lindisfarne House, 4 Barbourne Terrace, Worcester, WR1 3JS

**Trustees and Directors**

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

E Campsall  
S Chapman  
T Murphy – resigned 30<sup>th</sup> July 2020  
H Farrington  
R Chapman – resigned 19<sup>th</sup> January 2021  
D Crow  
J Abladey – appointed 19<sup>th</sup> January 2021

**Objects and Activities**

The main objects of the charity are:

- a) The advancement of the Christian faith.
- b) To relieve persons in conditions of need or hardship or who are aged or sick.
- c) To advance education.

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

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2020 (Continued)**

**Achievements and Performance**

City Church Worcester has continued to operate in the past year as a charitable organisation for the benefit of its partners and the wider community.

Weekly, Sunday worship which is open to all, takes place at Christopher Whitehead Language College as well as regular meetings at our own building, Lindisfarne House. The Church's office is based here and is open and staffed to administer and manage the Church's work during the week. Various weekly activities take place for the benefit of the elderly, families and toddlers and the young people of the Church as well as other Church groups. The aims of Christian teaching and community activities are served in this way.

The Church operates small community groups in Worcester for the benefit of others. We also engage in activities designed to promote and sustain the spiritual, physical and mental health of those in the Church community and beyond. In addition we support and help to sponsor other local charities that are involved in activities including the food bank, counselling service, support for those who foster and/or adopt, Christian school and debt advice services.

City Church also supports Church partners in Christian charitable work in a variety of overseas regions including North Africa and Thailand.

**Financial Review**

The total income for the year was £158,173 and total expenditure on charitable activities amounted to £165,102.

**Reserves Policy**

The trustees have examined the charity's requirements for reserves taking account of the main risks to the organisation. It has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should be sufficient to cover at least three months of expenditure. The trustees consider that the amount required is between £30,000 and £35,000 in general funds. The trustees are confident that, at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding.

Whilst income funds net of fixed assets stands at £135,890 a designation of £2,217 has been set aside for the following broad classes of activity:

- Specific ministry activities of the organisation as a local church,
- Support for other ministries within Worcester and the community itself, and
- International missionary activities.

A further £103,557 has been set aside as a storehouse fund which is primarily to be put towards the building and building maintenance.

The present level of general funds available to the charity is £30,116. This is at the required level. The trustees plan to maintain general funds by managing the charity's general expenditure within current income levels.

**REPORT OF THE TRUSTEES**  
**for the year ended 31 December 2020 (Continued)**

**Structure, Governance and Management**

**Governing Document**

City Church Worcester is a company limited by guarantee governed by its Memorandum and Articles of Association dated 6<sup>th</sup> January 2012. It is registered as a charity with the Charity Commission. Members of the charitable company guarantee to contribute amounts not exceeding £1 to the assets of the charitable company in the event of winding up.

**Appointment of Trustees**

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

This report has been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

Approved by the trustees on 22nd August 2021 and signed on its behalf by:

E Campsall  
.....  
Trustee

Worcester

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES**

I report to the trustees on my examination of the accounts of City Church Worcester for the year ended 31st December 2020.

**Responsibilities and Basis of Report**

As the charity's trustees (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the charitable company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent Examiner's Statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charitable company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

A P Williams FCCA  
A J Carter & Co  
Chartered Accountants

22b High Street  
Witney  
Oxon  
OX28 6RB

25th August 2021

**STATEMENT OF FINANCIAL ACTIVITIES**  
(including on income and expenditure account)  
**for the year ended 31 December 2020**

	Note	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
		£	£	£	£
<b>Income from:</b>					
Donations and legacies	3	141,174	11,517	152,691	160,089
Charitable activities	4	1,830	-	1,830	2,728
Investments	5	111	-	111	191
Other	6	3,541	-	3,541	9,590
<b>Total incoming resources</b>		<u>146,656</u>	<u>11,517</u>	<u>158,173</u>	<u>172,598</u>
<b>Expenditure on:</b>					
Charitable activities	7	147,932	17,170	165,102	158,942
<b>Total expenditure</b>		<u>147,932</u>	<u>17,170</u>	<u>165,102</u>	<u>158,942</u>
<b>Net income/(expenditure) and net movement in funds for the year</b>		(1,276)	(5,653)	(6,929)	13,656
<b>Transfer between funds</b>		(8)	8	-	-
<b>Net movement in funds</b>		(1,284)	(5,645)	(6,929)	13,656
<b>Reconciliation of funds</b>					
Total funds brought forward		393,541	15,627	409,168	395,512
<b>Total funds carried forward</b>		<u>£392,257</u>	<u>£9,982</u>	<u>£402,239</u>	<u>£409,168</u>

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

All income and expenditure derives from continuing activities.

The notes on pages 7 to 12 form part of these financial statements

**CITY CHURCH WORCESTER**

6.

**BALANCE SHEET  
as at 31 December 2020**

	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	13	<u>256,367</u>	<u>256,497</u>
<b>Total fixed assets</b>		<u>256,367</u>	<u>256,497</u>
<b>Current assets</b>			
Debtors	14	8,007	9,879
Cash at bank and in hand		<u>144,277</u>	<u>149,788</u>
<b>Total current assets</b>		152,284	159,667
<b>Liabilities</b>			
Creditors falling due within one year	15	<u>6,412</u>	<u>6,996</u>
<b>Net current assets</b>		<u>145,872</u>	<u>152,671</u>
<b>Total assets less current liabilities</b>		402,239	409,168
<b>Total net assets</b>	16	<u>£402,239</u>	<u>£409,168</u>
<b>The funds of the Charity</b>			
Restricted income funds	17	<u>9,982</u>	<u>15,627</u>
Unrestricted income funds	17	<u>392,257</u>	<u>393,541</u>
Total unrestricted funds		<u>392,257</u>	<u>393,541</u>
<b>Total charity funds</b>		<u>£402,239</u>	<u>£409,168</u>

For the year ended 31 December 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

**Directors Responsibilities**

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

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

These accounts have been prepared in accordance with the special provisions relating to companies subject to the Small Companies Regime within part 15 of the Companies Act 2006.

These accounts were approved by the board of directors and authorised for issue on: 22nd August 2021 and are signed on their behalf by:

E Campsall

.....  
Trustee/Director

The notes on pages 7 to 12 form part of these financial statements

**NOTES TO THE ACCOUNTS**  
**for the year ended 31 December 2020**

**1. Accounting Policies**

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

**a) Basis of Preparation**

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

**b) Public Benefit Entity**

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

**c) Going Concern**

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

**d) Income Recognition Policies**

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

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

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

**e) Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank.

**f) Fund Accounting**

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

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2020 (Continued)

g) **Expenditure and Irrecoverable VAT**

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

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

h) **Tangible Fixed Assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on the straight line basis as follows:

Motor Vehicles	- 25% straight line
Equipment	- 20% straight line
Freehold Property	- not depreciated

i) **Debtors**

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

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

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

k) **Creditors and Provisions**

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

2. **Legal Status of the Charity**

The Charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

3. **Income from donations**

	2020	2019
	£	£
Gifts and donations	152,691	160,089
	<u>£152,691</u>	<u>£160,089</u>

Of the £152,691 received in 2020 (2019: £160,089) £11,517 was restricted funds (2019: £17,124) and £141,174 (2019: £142,965) unrestricted funds).

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2020 (Continued)

**4. Income from charitable activities**

	2020	2019
	£	£
Events, conferences and training	1,830	2,728
	<u>£1,830</u>	<u>£2,728</u>

**5. Investment income**

All of the Charity investment income arises from money held in CAF Bank account.

**6. Income earned from other sources**

	2020	2019
	£	£
Use of facilities	3,541	9,590
Other	-	-
	<u>£3,541</u>	<u>£9,590</u>

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

	2020	2019
	Total	Total
	£	£
<b>Ministry</b>		
Ministry support	76,065	67,935
UK giving	8,101	5,400
Overseas giving and trips	19,973	17,540
Events	3,292	3,918
Conferences and training	4,107	4,030
Church services	2,091	10,523
Ministry activities	2,691	4,798
Other grants and gifts	11,478	13,079
<b>Property</b>		
Premises hire	1,903	-
Rates, water and heat and light	4,689	5,048
Repairs and maintenance	10,855	7,038
Insurance	2,313	2,229
Cleaning	498	342
Depreciation - Equipment and furniture	5,227	5,237
<b>Administration</b>		
Paper, postage and stationery	966	1,410
IT supplies	5,895	5,634
Telephone and internet	651	725
Bank charges and interest	211	92
Miscellaneous	2,704	2,776
<b>Governance costs</b>	<u>1,392</u>	<u>1,188</u>
<b>Total</b>	<u>£165,102</u>	<u>£158,942</u>

Of the £165,102 expenditure in 2020 (2019 £158,942), £147,932 was charged to unrestricted funds (2019: £141,331) and £17,170 to restricted funds (2019: £17,611).

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2020 (Continued)

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

	2020	2019
<i>This is stated after charging:</i>	£	£
Depreciation	5,227	5,237
Accountancy services	<u>1,392</u>	<u>1,188</u>

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

	2020	2019
	£	£
Salaries and wages	76,840	65,371
Social security costs	-	-
Employer Contribution to Defined Contribution Pension Scheme	<u>3,496</u>	<u>2,936</u>
	<u>£80,336</u>	<u>£68,307</u>

No employees had emoluments in excess of £60,000 (2019: Nil).

During the year the following amounts were paid to the trustees and their spouses:

	2020	2019
	£	£
S Chapman	3,372	3,306
Mrs R Chapman	<u>3,372</u>	<u>3,306</u>
	<u>£6,744</u>	<u>£6,612</u>

During the year key management personnel were paid a total of £31,112 (2019: £30,423).

**10. Staff numbers**

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

2020	2019
Number	Number
<u>10</u>	<u>8</u>

**11. Related party transactions**

During the year under review trustees, key management personnel and close relatives made unrestricted donations totalling £32,396 (2019: £40,394) and restricted donations totalling £1,660 (2019: £4,840) to the charity.

**12. Corporation tax**

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

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2020 (Continued)

**13. Tangible fixed assets**

	Freehold land and buildings £	Motor vehicles £	Equipment £	Total £
Cost:				
As at 1.1.2020	243,110	6,891	76,385	326,386
Additions	-	-	5,097	5,097
Disposals	-	-	-	-
As at 31.12.2020	<u>243,110</u>	<u>6,891</u>	<u>81,482</u>	<u>331,483</u>
Depreciation:				
As at 1.1.2020	-	1,800	68,089	69,889
Charge for year	-	1,723	3,504	5,227
On disposals	-	-	-	-
As at 31.12.2020	<u>-</u>	<u>3,523</u>	<u>71,593</u>	<u>75,116</u>
Net book value:				
As at 31.12.2020	<u>£243,110</u>	<u>£3,368</u>	<u>£9,889</u>	<u>£256,367</u>
As at 31.12.2019	<u>£243,110</u>	<u>£5,091</u>	<u>£8,296</u>	<u>£256,497</u>

**14. Debtors**

	2020 £	2019 £
Tax refunds due	6,384	7,049
Prepayments and accrued income	-	2,530
Other debtors	1,623	300
	<u>£8,007</u>	<u>£9,879</u>

**15. Creditors: amounts falling due within one year**

	2020 £	2019 £
Trade creditors	4,381	3,966
Accruals	1,920	1,308
Other creditors	111	1,722
	<u>£6,412</u>	<u>£6,996</u>

**NOTES TO THE ACCOUNTS**  
for the year ended 31 December 2020 (Continued)

## 16. Analysis of net assets between funds

	General Fund £	Designated Funds £	Restricted Funds £	Total £
Tangible fixed assets	256,367	-	-	256,367
Cash at bank and in hand	30,738	103,557	9,982	144,277
Other net current assets/(liabilities)	1,595			1,595
<b>Total</b>	<u>£288,700</u>	<u>£103,557</u>	<u>£9,982</u>	<u>£402,239</u>

## 17. Analysis of charitable funds

**Analysis of movements in restricted funds**

	Balance 1.1.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2020 £
Restricted giving	15,627	11,517	(17,170)	8	9,982
<b>Total</b>	<u>£15,627</u>	<u>£11,517</u>	<u>£(17,170)</u>	<u>£8</u>	<u>£9,982</u>

**Name of restricted fund****Description, nature and purposes of the fund**

Restricted giving

For specific projects both in the UK and abroad

**Analysis of movements in unrestricted funds**

	Balance 1.1.2020 £	Incoming resources £	Resources expended £	Transfers £	Funds 31.12.2020 £
General fund	285,050	146,656	(147,932)	4,926	288,700
Designated building fund	92,418	-	-	1,676	94,094
Designated building maintenance fund	16,073	-	-	(6,610)	9,463
<b>Total</b>	<u>£393,541</u>	<u>£146,656</u>	<u>£(147,932)</u>	<u>£(8)</u>	<u>£392,257</u>

**Name of unrestricted fund****Description, nature and purposes of the fund**

General fund

The 'free reserves' after allowing for all designated funds.

Building fund

Set aside by Trustees for maintenance of the Church