

# CITY CHURCH GLOUCESTER

England & Wales · Charity number 1154813

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2013-12-01

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

## Contact

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**Address** The Chapel  
Seymour Road  
Gloucester  
GL1 5PT

**Phone** 07825911220

**Email** [info@citychurchgloucester.org](mailto:info@citychurchgloucester.org)

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

## Activities

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**Objects:** THE OBJECT OF THE CIO IS FOR THE PUBLIC BENEFIT, TO ADVANCE THE CHRISTIAN FAITH IN GLOUCESTER AND THE SURROUNDING AREA IN SUCH WAYS AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT.

**Activities:** To build a strategic Christian community in the Gloucester area by:developing a close relationship with God, that we might become more like Him;developing close relationships with other Christians and other churches locally, nationally and internationally;reaching out to the community with spiritual and material support, especially to those who are hurt and unloved by society.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Services
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Religious Activities, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Area of benefit: LOCAL
- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£132,465	£129,097	-	-
2023-08-31	£125,094	£123,165	-	-
2022-08-31	£97,295	£103,504	-	-
2021-08-31	£104,293	£90,942	-	-
2020-08-31	£96,103	£93,017	-	-

## Trustees

Name	Role	Appointed
Dr Glen Baker	Chair	2018-04-14
Andrew Samuel Ronald Cook		2018-10-01
MARK ST JOHN JONES		2013-09-22

**CITY CHURCH GLOUCESTER**

England & Wales - Charity number 1154813

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# Accounts

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# **City Church Gloucester**

## **Trustees' Annual Report**

For the year to 31 August 2024

A Charitable Incorporated Organisation, registered in England and Wales, no. 1154813

[www.citychurchgloucester.org](http://www.citychurchgloucester.org)



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**City Church Gloucester  
Trustees' Report  
Year Ended 31 August 2024**

**1 Reference and Administrative Details**

Name	CityChurch Gloucester
Charity number	1154813
Registered Office	The Chapel Seymour Road Gloucester GL1 5PT
Trustees	Dr Glen Baker (Chair) Mark Jones Andrew Cook Louis Krog
Elders	John Moreland (lead) Kelly Gibson
Bankers	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Independent examiner	Emma Conway ACCA FMAAT SkyBridge Accounting Limited 3 Fairview Court, Fairview Road, Cheltenham, Gloucestershire GL52 2EX



**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2024**

**2 Objectives and Activities**

CityChurch Gloucester is part of the global Regions Beyond network of churches. The Church agrees with, and is committed to, the vision of Regions Beyond:

- church planting to unreached peoples;
- reaching out to the poor - not just to alleviate poverty, but also to see 'the poor' at the frontline of the advance of the Kingdom of God; and
- to see the diversity of the human race represented at every level of every local church; that is, to see churches that cannot be defined ethnically, racially, socially or by class.

Within this vision, the specific mission of CityChurch is to build a strategic Christian community in the Gloucester area, for the purposes of:

- developing a close relationship with God, that we might become more like Him in character;
- developing close functional relationships with other Christian men and women, and building strong links with other churches locally, nationally, and internationally; and
- reaching out to the wider community with works of kindness and the Christian message, especially to those who are hurt and unloved by society and providing spiritual and material support.

Grants and gifts to external organisations and individuals are considered on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits of support.

Much of the work of CityChurch depends on the unpaid services of volunteers, for example: worship leaders, home group leaders, children's workers, youth leaders, stewards, audio technicians, staff for Food Bank and assistants in Noah's Ark. A high proportion of CityChurch commits time to serve in such ways.

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its activities.



**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2024**

**3 Achievements and Performance**

CityChurch actively pursues its vision to develop a close relationship with God by applying biblical principles to faith and practice. All are encouraged to develop a life of prayer, to seek God through study of the bible, to grow in the knowledge of His purposes and to become actively involved in local and international social needs.

Particular church activities include:

- public meetings each Sunday at The Chapel, Seymour Road, Gloucester;
- active involvement of adults in midweek home-based support groups; these groups enable church members to grow in their faith, find pastoral support and the courage to engage with their neighbourhoods;
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- a weekly coffee morning particularly aimed at those who feel lonely and isolated in society
- the development of relationships with other churches, locally and nationally through our partnership with Regions Beyond - a network of churches active in many nations as well as in the UK.

In March 2020, CityChurch took on the rental of 77-79 Frampton Road, a building directly connected to the Chapel. In the years since then, CityChurch has undertaken renovation to make it a venue that can serve the local community and serve as a base for CityChurch's own outreach.

**4 Fixed assets**

On 17th December 2017 The Chapel, Seymour Road, Gloucester became the permanent home of CityChurch.

A further total of £105,987 was spent on this project during the year out of total projected project expenditure of some £228,000. Phase 1 of the building works was completed on the 31<sup>st</sup> December 2017



**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2024**

**5 Financial Review**

Income for the year was £132,465 (2023: £125,094) and expenditure was £129,097 (2023: £123,165).

The total value of all reserves at 31 August 2024 was £275,333 (2023: £271,695). The sole restricted fund was the Building Fund.

The Trustees have set a formal policy of retaining a specific level of general reserves. In general reserves are held to smooth out expected seasonal variations in income; to deal with unexpected costs and to pay for the work of restoring The Chapel. As patterns of income and expenditure stabilize, it is the intention of the Trustees during the next financial year to continue an appropriate reserves policy. At present, CityChurch's only commitments are in respect of normal employment obligations and the running costs of the Chapel. These can be met out of current income.

The General Fund balance was £275,333 at 31 August 2024 of which £238,256 was accounted for by fixed assets leaving £37,077 as free reserves; this sum, together with anticipated future income, is considered to be sufficient to meet the foreseeable needs of CityChurch.

**6 Structure, Governance and Management**

The organisation is a charitable incorporated organisation (CIO), which was established under a constitutional document dated 12 October 2013 and incorporated on 1 December 2013.

The responsibility for ensuring that CityChurch Gloucester fulfils its mission has been delegated to the Elders who report regularly to the Trustees. The power of appointment and removal of Trustees is vested in the membership of the CIO.

All major insurable risks are subject to the normal churches' and employers' insurance. The Trustees undertake periodic reviews to identify, mitigate and manage all significant risks arising in the normal course of the Church's activities.

**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2023**

**6 Future Plans**

The strategic vision and mission outlined in Section 1 is unlikely to change. The Elders and Trustees believe God will provide a steady incremental growth in the numbers regularly attending CityChurch and its supporting activities and for growth in members' godliness and Christian walk. The Church will continue to serve our people and our local, national, and international communities.

CityChurch will continue to maintain both the Chapel and the rented 77-79 Frampton Road property. The remaining underdeveloped areas of the Chapel (upstairs) that require significant investment will only be undertaken if the needs of the church, the church's outreach or the community require it.

**8 Declarations**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature:

A handwritten signature in black ink, appearing to read "G Baker", written over a circular stamp or mark.

Full name: Dr Glen Baker

Position: Chair of trustees

Date: 22-06-25



**City Church Gloucester  
Statement of Financial Activities  
for the year ended 31 August 2024**

	Notes	Unrestricted	Restricted	2024 £	2023 £
<b>Income</b>					
Income from Charitable activities	3	122,177	1,844	124,021	118,814
Income from Investments		-	-	-	-
Other income	4	8,444	-	8,444	6,281
<b>Total Income</b>		<b>130,621</b>	<b>1,844</b>	<b>132,465</b>	<b>125,095</b>
<b>Expenditure</b>					
Expenditure on charitable activities	5	129,097	-	129,097	123,165
<b>Total Expenditure</b>		<b>129,097</b>	<b>-</b>	<b>129,097</b>	<b>123,165</b>
<b>Net Movement in Funds</b>		<b>1,524</b>	<b>1,844</b>	<b>3,368</b>	<b>1,930</b>
<b>Transfers between funds</b>		<b>1,844</b>	<b>(1,844)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>3,368</b>	<b>-</b>	<b>3,368</b>	<b>1,930</b>
<b>Fund Balances at 1 September 2023</b>		<b>271,965</b>	<b>-</b>	<b>271,965</b>	<b>270,035</b>
<b>Fund Balances at 31 August 2024</b>		<b>275,333</b>	<b>-</b>	<b>275,333</b>	<b>271,965</b>



**City Church Gloucester**  
**Registered number:**  
**1154813**  
**Balance Sheet**  
**as at 31 August 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	238,256	220,895
<b>Current assets</b>			
Debtors	8	25,283	26,924
Cash at bank and in hand		13,946	26,255
		<u>39,229</u>	<u>53,179</u>
<b>Creditors: amounts falling due within one year</b>	9	(2,152)	(2,109)
Net current assets		<u>37,077</u>	<u>51,070</u>
<b>Total assets less current liabilities</b>		<u>275,333</u>	<u>271,965</u>
Creditors: amounts falling due after more than one year	10	-	-
<b>Net assets</b>		<u>275,333</u>	<u>271,965</u>
<b>Funds of the Charity</b>			
General Funds	11	275,333	271,965
Designated Fund		-	-
Restricted Fund		-	-
		<u>275,333</u>	<u>271,965</u>

These accounts were approved by the Trustees on  
 by:

and are signed on their behalf

Dr Glen Baker  
 Chair of Trustees



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2024**

**1 Charity information**

The charity is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales, whose activities benefit the public.

**2 Accounting Policies**

**Basis of preparation**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), with FRS 102 and with the requirements of the *Charities Act 2011*.

**Going Concern**

After making enquiries, the trustees are not aware of any material uncertainties that cast doubt on going concern and they have a reasonable expectation that the Charity will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

**Income**

Voluntary income, including donations under Gift Aid are recognised as income when received. Where applicable, associated income tax recovery is recognised when the associated donation is receivable. Grants where related to performance, are recognised as income when the right to the income is earned as income when receivable.

**Expenditure**

Costs of activities in furtherance of the charity's objectives comprise those costs incurred by the charity as a result of the delivery of its service. Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

**Fixed assets and depreciation**

Tangible fixed assets are included in the balance sheet at cost less depreciation. Depreciation is generally calculated so that the cost of tangible fixed assets less their residual value are written off over their estimated useful lives. Equipment is depreciated at a rate of 25% using the reducing balance method. Buildings are depreciated at a rate of 2% using the straight line method



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2024**

**2 Accounting Policies (continued)**

**Funds**

Restricted funds represent the funds specifically earmarked for the charity's property and other projects, specified by the donor. Unrestricted funds are funds which can be utilised at the discretion of the trustees. This also includes designated funds, which have been earmarked by the trustees for a particular purpose.

**3 Voluntary Income**

	Unrestricted Funds	Restricted Funds	<b>2024</b> £	<b>2023</b> £
General income	50,542	900	51,442	32,298
Income Gift aided	64,065	755	64,820	68,179
Gift Aid	16,014	189	16,203	18,337
	<u>130,621</u>	<u>1,844</u>	<u>132,465</u>	<u>118,814</u>

**4 Other Income**

	Unrestricted Funds	Restricted Funds	<b>2024</b> £	<b>2023</b> £
Grant funding	8,170	-	8,170	2,495
Stronger Together	210	-	210	3,752
Bank interest	64	-	64	34
	<u>8,444</u>	<u>-</u>	<u>8,444</u>	<u>6,281</u>

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2024**

**5 Charitable Activities**

	Unrestricted Funds	Restricted Funds	2024	2023
<b>Ministry costs</b>				
Ministry salaries	43,691	-	43,691	35,192
Travel and subsistence	258	-	258	116
Overseas Travel	-	-	-	-
Training	50	-	50	170
Visiting preacher costs	1,145	-	1,145	929
Worship & PA expenses	266	-	266	2,064
	<u>45,410</u>	<u>-</u>	<u>45,410</u>	<u>38,471</u>
<b>Activities</b>				
Noah's Ark play & stay costs	297	-	297	-
Stronger Together costs	2,741	-	2,741	2,731
Youth & children's ministry	-	-	-	729
Kids Work	739	-	739	655
	<u>3,777</u>	<u>-</u>	<u>3,777</u>	<u>4,115</u>
<b>Building and Office costs</b>				
Rent & Rates	25,528	-	24,680	24,451
Light and heat	4,586	-	4,586	3,560
Repairs and maintenance	13,264	-	13,264	22,918
Running costs	9,710	-	9,710	7,137
Advertising and PR	868	-	868	574
Telephone and Internet	562	-	562	547
Stationery and printing	-	-	-	-
Subscriptions	2,531	-	2,531	2,568
Insurance	3,710	-	3,710	3,379
Hospitality	248	-	248	80
Software	597	-	597	330
Legal and professional costs	-	-	-	1,200
Depreciation	7,661	-	7,661	5,412
	<u>69,265</u>	<u>-</u>	<u>69,265</u>	<u>72,156</u>
<b>Grants</b>				
Regions Beyond Grant	6,840	-	6,840	6,840
Financial support	-	-	-	-
Other Grants	1,086	-	1,086	1,133
Grant Expenditure	2,239	-	2,239	-
	<u>10,165</u>	<u>-</u>	<u>10,165</u>	<u>7,973</u>
<b>Governance</b>				
Independent Examination	480	-	480	450
<b>Total cost of activities</b>	<u>129,097</u>	<u>-</u>	<u>129,097</u>	<u>123,165</u>



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2024**

<b>6 Staff and volunteers</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Ministry salaries	43,691	35,192
	<u>43,691</u>	<u>35,192</u>

Much of the work of the Church depends on the unpaid services of volunteers, including worship leaders, home group leaders, children's workers, youth leaders, stewards, and audio technicians. A high proportion of the Church commits to serving in such ways. It is not considered practical to place a value on such services so the donation of the time of such volunteers is not included in the accounts.

<b>7 Tangible fixed assets</b>	<b>Land and buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 September 2023	250,079	7,870	257,949
Additions	19,000	6,022	25,022
At 31 August 2024	<u>269,079</u>	<u>13,892</u>	<u>282,971</u>
<b>Depreciation</b>			
At 1 September 2023	30,006	7,048	37,054
Charge for the year	5,382	2,279	7,661
At 31 August 2024	<u>35,388</u>	<u>9,327</u>	<u>44,715</u>
<b>Net book value</b>			
At 31 August 2024	<u>233,691</u>	<u>4,565</u>	<u>238,256</u>
At 31 August 2023	<u>220,073</u>	<u>822</u>	<u>220,895</u>

<b>8 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade Debtors	624	91
Debtor Gift Aid	17,590	18,888
Prepayments	7,069	2,945
Other debtors	-	5,000
	<u>25,283</u>	<u>26,924</u>



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2024**

<b>9 Creditors: amounts falling due within one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans	-	-
Trade creditors	805	1,118
Other creditors and accruals	1,347	991
	<u>2,152</u>	<u>2,109</u>

<b>10 Creditors: amounts falling due after one year</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans due between three and five years	-	-

<b>11 Movement in Funds</b>	Opening Balance	Incoming Resources	Outgoing Resources	Fund Transfers	Closing Balance
<b>Restricted Fund</b>					
Building Fund	-	1,844	-	(1,844)	-
Other Funds	-	-	-	-	-
	<u>-</u>	<u>1,844</u>	<u>-</u>	<u>(1,844)</u>	<u>-</u>
<b>Unrestricted Funds</b>					
General fund	271,965	130,621	(129,097)		
<b>Designated</b>					
Worship fund					-
	<u>271,965</u>	<u>132,465</u>	<u>(129,097)</u>		<u>275,333</u>
<b>Total Funds</b>	<u>271,965</u>	<u>132,465</u>	<u>(129,097)</u>	<u>-</u>	<u>275,333</u>

**12 Commitments**

City Church will enter Phase 2 of its project to refurbish the Wesleyan Chapel building that it owns in Seymour Road, Gloucester. This is a long-term project for which the Trustees must balance the current operational needs of City Church against their aspiration for a high-quality, high-profile presence in the heart of the City of Gloucester



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITYCHURCH GLOUCESTER**

I report on the financial statements of CityChurch Gloucester ("The Charity") for the year ended 31 August 2024 on pages 8 to 14.

### **Respective Responsibilities of Trustees and Examiner**

As described on page 3 the Trustees are responsible for the preparation of the charity's financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. CityChurch Gloucester gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of Independent Examiner's report**

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

### **Independent Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Emma Conway ACCA FMAAT  
SkyBridge Accounting Limited  
3 Fairview Court, Fairview Road  
Cheltenham, Gloucestershire, GL52 2EX

**CITY CHURCH GLOUCESTER**

England & Wales - Charity number 1154813

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# Accounts

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# **City Church Gloucester**

## **Trustees' Annual Report**

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Year Ended 31 August 2023**

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**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2023**

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**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2023**

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## **City Church Gloucester Trustees' Report - continued Year Ended 31 August 2023**

### **5 Financial Review**

Income for the year was £125,094 (2022: £97,295) and expenditure was £123,165 (2022: £103,504).

The total value of all reserves at 31 August 2023 was £271,965 (2022: £270,035). The sole restricted fund was the Building Fund.

The Trustees have set a formal policy of retaining a specific level of general reserves. In general reserves are held to smooth out expected seasonal variations in income; to deal with unexpected costs and to pay for the work of restoring The Chapel. As patterns of income and expenditure stabilize, it is the intention of the Trustees during the next financial year to continue an appropriate reserves policy. At present, CityChurch's only commitments are in respect of normal employment obligations and the running costs of the Chapel. These can be met out of current income.

The General Fund balance was £271,965 at 31 August 2023 of which £220,895 was accounted for by fixed assets leaving £51,070 as free reserves; this sum, together with anticipated future income, is considered to be sufficient to meet the foreseeable needs of CityChurch.

### **6 Structure, Governance and Management**

The organisation is a charitable incorporated organisation (CIO), which was established under a constitutional document dated 12 October 2013 and incorporated on 1 December 2013.

The responsibility for ensuring that CityChurch Gloucester fulfils its mission has been delegated to the Elders who report regularly to the Trustees. The power of appointment and removal of Trustees is vested in the membership of the CIO.

All major insurable risks are subject to the normal churches' and employers' insurance. The Trustees undertake periodic reviews to identify, mitigate and manage all significant risks arising in the normal course of the Church's activities.



**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2023**

**6 Future Plans**

The strategic vision and mission outlined in Section 1 is unlikely to change. The Elders and Trustees believe God will provide a steady incremental growth in the numbers regularly attending CityChurch and its supporting activities and for growth in members' godliness and Christian walk. The Church will continue to serve our people and our local, national, and international communities.

CityChurch will continue to maintain both the Chapel and the rented 77-79 Frampton Road property. The remaining underdeveloped areas of the Chapel (upstairs) that require significant investment will only be undertaken if the needs of the church, the church's outreach or the community require it.

**8 Declarations**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature:

A handwritten signature in black ink, appearing to read "G Baker", written over a circular scribble.

Full name: Dr Glen Baker

Position: Chair of trustees

Date:

27/06/24



**City Church Gloucester  
Statement of Financial Activities  
for the year ended 31 August 2023**

	Notes	Unrestricted	Restricted	2023 £	2022 £
<b>Income</b>					
Income from Charitable activities	3	116,326	2,488	118,814	97,294
Income from Investments		-	-	-	-
Other income	4	6,281	-	6,281	1
<b>Total Income</b>		<u>122,607</u>	<u>2,488</u>	<u>125,095</u>	<u>97,295</u>
<b>Expenditure</b>					
Expenditure on charitable activities	5	123,165	-	123,165	103,504
<b>Total Expenditure</b>		<u>123,165</u>	<u>-</u>	<u>123,165</u>	<u>103,504</u>
<b>Net Movement in Funds</b>		<b>(558)</b>	<b>2,488</b>	1,930	(6,209)
<b>Transfers between funds</b>		<b>2,488</b>	<b>(2,488)</b>	-	-
<b>Net Movement in Funds</b>		1,930	-	1,930	(6,209)
<b>Fund Balances at 1 September 2022</b>		270,035	-	270,035	276,244
<b>Fund Balances at 31 August 2023</b>		<u>271,965</u>	<u>-</u>	<u>271,965</u>	<u>270,035</u>



**City Church Gloucester**  
**Registered number:**  
**1154813**  
**Balance Sheet**  
**as at 31 August 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	220,895	226,307
<b>Current assets</b>			
Debtors	8	26,924	39,343
Cash at bank and in hand		<u>26,255</u>	<u>11,947</u>
		53,179	51,290
<b>Creditors: amounts falling due within one year</b>	9	(2,109)	(2,192)
Net current assets		<u>51,070</u>	<u>49,098</u>
<b>Total assets less current liabilities</b>		<u>271,965</u>	<u>275,405</u>
Creditors: amounts falling due after more than one year	10	-	(5,370)
<b>Net assets</b>		<u>271,965</u>	<u>270,035</u>
<b>Funds of the Charity</b>			
General Funds	11	271,965	270,035
Designated Fund		-	-
Restricted Fund		-	-
		<u>271,965</u>	<u>270,035</u>

These accounts were approved by the Trustees on 20 June 2024 and are signed on their behalf by:

Dr Glen Baker  
 Chair of Trustees



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2023**

**1 Charity Information**

The charity is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales, whose activities benefit the public.

**2 Accounting Policies**

**Basis of preparation**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), with FRS 102 and with the requirements of the *Charities Act 2011*.

**Going Concern**

After making enquiries, the trustees are not aware of any material uncertainties that cast doubt on going concern and they have a reasonable expectation that the Charity will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

**Income**

Voluntary income, including donations under Gift Aid are recognised as income when received. Where applicable, associated income tax recovery is recognised when the associated donation is receivable. Grants where related to performance, are recognised as income when the right to the income is earned as income when receivable.

**Expenditure**

Costs of activities in furtherance of the charity's objectives comprise those costs incurred by the charity as a result of the delivery of its service. Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

**Fixed assets and depreciation**

Tangible fixed assets are included in the balance sheet at cost less depreciation. Depreciation is generally calculated so that the cost of tangible fixed assets less their residual value are written off over their estimated useful lives. Equipment is depreciated at a rate of 25% using the reducing balance method. Buildings are depreciated at a rate of 2% using the straight line method



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2023**

**2 Accounting Policies (continued)**

**Funds**

Restricted funds represent the funds specifically earmarked for the charity's property and other projects, specified by the donor. Unrestricted funds are funds which can be utilised at the discretion of the trustees. This also includes designated funds, which have been earmarked by the trustees for a particular purpose.

**3 Voluntary Income**

	Unrestricted Funds	Restricted Funds	2023 £	2022 £
General income	31,348	950	32,298	21,872
Income Gift aided	66,947	1,230	68,177	60,337
Gift Aid	18,031	306	18,337	15,085
	<u>116,326</u>	<u>2,488</u>	<u>118,812</u>	<u>97,295</u>

**4 Other Income**

	Unrestricted Funds	Restricted Funds	2023 £	2022 £
Grant funding	2,495	-	2,495	-
Stronger Together	3,752	-	3,752	-
Bank interest	34	-	34	1
	<u>6,281</u>	<u>-</u>	<u>6,281</u>	<u>1</u>



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2023**

**5 Charitable Activities**

	Unrestricted Funds	Restricted Funds	2023	2022
<b>Ministry costs</b>				
Ministry salaries	35,192	-	35,192	34,829
Travel and subsistence	116	-	116	-
Overseas Travel	-	-	-	-
Training	170	-	170	-
Visiting preacher costs	929	-	929	-
Worship & PA expenses	2,064	-	2,064	1,446
	<u>38,471</u>	<u>-</u>	<u>38,471</u>	<u>36,275</u>
<b>Activities</b>				
Noah's Ark play & stay costs	-	-	-	-
Stronger Together costs	2,731	-	2,731	-
Youth & children's ministry	729	-	729	-
Kids Work	655	-	655	504
	<u>4,115</u>	<u>-</u>	<u>4,115</u>	<u>504</u>
<b>Building and Office costs</b>				
Rent & Rates	24,451	-	24,451	22,611
Light and heat	3,560	-	3,560	3,511
Repairs and maintenance	22,918	-	22,918	18,521
Running costs	7,137	-	7,137	3,055
Advertising and PR	574	-	574	368
Telephone and Internet	547	-	547	547
Stationery and printing	-	-	-	-
Subscriptions	2,568	-	2,568	2,587
Insurance	3,379	-	3,379	2,400
Hospitality	80	-	80	-
Software	330	-	330	356
Legal and professional costs	1,200	-	1,200	(60)
Depreciation	5,412	-	5,412	5,412
	<u>72,156</u>	<u>-</u>	<u>72,156</u>	<u>59,308</u>
<b>Grants</b>				
Regions Beyond Grant	6,840	-	6,840	6,840
Financial support	-	-	-	-
Other Grants	1,133	-	1,133	127
	<u>7,973</u>	<u>-</u>	<u>7,973</u>	<u>6,967</u>
<b>Governance</b>				
Independent Examination	450	-	450	450
<b>Total cost of activities</b>	<u>123,165</u>	<u>-</u>	<u>123,165</u>	<u>103,504</u>



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2023**

<b>6 Staff and volunteers</b>	<b>2023</b>	<b>2022</b>
	£	£
Ministry salaries	35,192	34,829
	<u>35,192</u>	<u>34,829</u>

Much of the work of the Church depends on the unpaid services of volunteers, including worship leaders, home group leaders, children's workers, youth leaders, stewards, and audio technicians. A high proportion of the Church commits to serving in such ways. It is not considered practical to place a value on such services so the donation of the time of such volunteers is not included in the accounts.

**7 Tangible fixed assets**

	Land and buildings £	Equipment £	Total £
<b>Cost</b>			
At 1 September 2022	250,079	7,870	257,949
Additions	-	-	-
At 31 August 2023	<u>250,079</u>	<u>7,870</u>	<u>257,949</u>
<b>Depreciation</b>			
At 1 September 2022	25,005	6,638	31,643
Charge for the year	5,001	411	5,412
At 31 August 2023	<u>30,006</u>	<u>7,048</u>	<u>37,054</u>
<b>Net book value</b>			
At 31 August 2023	<u>220,073</u>	<u>822</u>	<u>220,895</u>
At 31 August 2022	<u>225,074</u>	<u>1,232</u>	<u>226,306</u>

<b>8 Debtors</b>	<b>2023</b>	<b>2022</b>
	£	£
Debtor Gift Aid	18,888	31,240
Prepayments	2,945	3,103
Other debtors	5,000	5,000
	<u>26,833</u>	<u>39,343</u>



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2023**

<b>9 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans	-	-
Trade creditors	1,118	1,156
Other creditors and accruals	991	1,036
	<u>2,109</u>	<u>2,192</u>

<b>10 Creditors: amounts falling due after one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans due between three and five years	-	5,730

<b>11 Movement in Funds</b>	Opening Balance	Incoming Resources	Outgoing Resources	Fund Transfers	Closing Balance
<b>Restricted Fund</b>					
Building Fund	-	2,488	-	(2,488)	-
Other Funds	-	-	-	-	-
	<u>-</u>	<u>2,488</u>	<u>-</u>	<u>(2,488)</u>	<u>-</u>
<b>Unrestricted Funds</b>					
General fund	270,035	122,607	(123,165)	2,488	
<b>Designated</b>					
Worship fund					-
	<u>270,035</u>	<u>125,095</u>	<u>(123,165)</u>	<u>-</u>	<u>271,965</u>
Total Funds	<u>270,035</u>	<u>125,095</u>	<u>(123,165)</u>	<u>-</u>	<u>271,965</u>

**12 Commitments**

City Church will enter Phase 2 of its project to refurbish the Wesleyan Chapel building that it owns in Seymour Road, Gloucester. This is a long-term project for which the Trustees must balance the current operational needs of City Church against their aspiration for a high-quality, high-profile presence in the heart of the City of Gloucester



## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITYCHURCH GLOUCESTER**

I report on the financial statements of CityChurch Gloucester ("The Charity") for the year ended 31 August 2023 on pages 8 to 14.

### **Respective Responsibilities of Trustees and Examiner**

As described on page 3 the Trustees are responsible for the preparation of the charity's financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. CityChurch Gloucester gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of Independent Examiner's report**

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

### **Independent Examiner's statement**

I have completed my examination. I confirm that no material matters have come to my which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Emma Conway ACCA FMAAT  
SkyBridge Accounting Limited  
3 Fairview Court, Fairview Road  
Cheltenham, Gloucestershire, GL52 2EX

**CITY CHURCH GLOUCESTER**

England & Wales - Charity number 1154813

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# Accounts

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# **City Church Gloucester**

## **Trustees' Annual Report**

For the year to 31 August 2022

A Charitable Incorporated Organisation, registered in England and Wales, no. 1154813

[www.citychurchgloucester.org](http://www.citychurchgloucester.org)



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**City Church Gloucester  
Trustees' Report  
Year Ended 31 August 2022**

**1 Reference and Administrative Details**

<b>Name</b>	CityChurch Gloucester
<b>Charity number</b>	1154813
<b>Registered Office</b>	The Chapel Seymour Road Gloucester GL1 5PT
<b>Trustees</b>	Dr Glen Baker (Chair) Mark Jones Andrew Cook Louis Krog John Cleverty (Left in 2022)
<b>Elders</b>	John Moreland (lead) Kelly Gibson
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Independent examiner</b>	Emma Conway SkyBridge Accounting Limited 3 Fairview Court, Fairview Road, Cheltenham, Gloucestershire GL52 2EX



**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2022**

**2 Objectives and Activities**

CityChurch Gloucester is part of the global Regions Beyond network of churches. The Church agrees with, and is committed to, the vision of Regions Beyond:

- church planting to unreached peoples;
- reaching out to the poor - not just to alleviate poverty, but also to see 'the poor' at the frontline of the advance of the Kingdom of God; and
- to see the diversity of the human race represented at every level of every local church; that is, to see churches that cannot be defined ethnically, racially, socially or by class.

Within this vision, the specific mission of CityChurch is to build a strategic Christian community in the Gloucester area, for the purposes of:

- developing a close relationship with God, that we might become more like Him in character;
- developing close functional relationships with other Christian men and women, and building strong links with other churches locally, nationally, and internationally; and
- reaching out to the wider community with works of kindness and the Christian message, especially to those who are hurt and unloved by society and providing spiritual and material support.

Grants and gifts to external organisations and individuals are considered on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits of support.

Much of the work of CityChurch depends on the unpaid services of volunteers, for example: worship leaders, home group leaders, children's workers, youth leaders, stewards, audio technicians, staff for Food Bank and assistants in Noah's Ark. A high proportion of CityChurch commits time to serve in such ways.

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its activities.

**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2022**

**3 Achievements and Performance**

CityChurch actively pursues its vision to develop a close relationship with God by applying biblical principles to faith and practice. All are encouraged to develop a life of prayer, to seek God through study of the bible, to grow in the knowledge of His purposes and to become actively involved in local and international social needs.

Particular church activities include:

- public meetings each Sunday at The Chapel, Seymour Road, Gloucester;
- active involvement of adults in midweek home-based support groups; these groups enable church members to grow in their faith, find pastoral support and the courage to engage with their neighbourhoods;
- youth and children's activities, enabling positive peer relationships;
- Noah's Ark, a weekly programme that creates a context for non-church parents to learn to interact in a positive way with their children; Noah's Ark serves more than 50 local families weekly;
- a weekly coffee morning particularly aimed at those who feel lonely and isolated in society
- the development of relationships with other churches, locally and nationally through our partnership with Regions Beyond - a network of churches active in many nations as well as in the UK.

In March 2020, CityChurch took on the rental of 77-79 Frampton Road, a building directly connected to the Chapel. In the years since then, CityChurch has undertaken renovation to make it a venue that can serve the local community and serve as a base for CityChurch's own outreach.

**4 Fixed assets**

On 17th December 2017 The Chapel, Seymour Road, Gloucester became the permanent home of CityChurch.

A further total of £105,987 was spent on this project during the year out of total projected project expenditure of some £228,000. Phase 1 of the building works was completed on the 31<sup>st</sup> December 2017



**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2022**

**5 Financial Review**

Income for the year was £97,295 (2021: £104,293) and expenditure was £103,504 (2021: £90,942).

The total value of all reserves at 31 August 2022 was £270,035 (2021: £276,244) of which £Nil (2021: £Nil) was restricted. The sole restricted fund was the Building Fund.

The Trustees have set a formal policy of retaining a specific level of general reserves. In general reserves are held to smooth out expected seasonal variations in income; to deal with unexpected costs and to pay for the work of restoring The Chapel. As patterns of income and expenditure stabilize, it is the intention of the Trustees during the next financial year to continue an appropriate reserves policy. At present, CityChurch's only commitments are in respect of normal employment obligations and the running costs of the Chapel. These can be met out of current income.

The General Fund balance was £270,035 at 31 August 2022 of which £226,307 was accounted for by fixed assets leaving £43,728 as free reserves; this sum, together with anticipated future income, is considered to be sufficient to meet the foreseeable needs of CityChurch.

**6 Structure, Governance and Management**

The organisation is a charitable incorporated organisation (CIO), which was established under a constitutional document dated 12 October 2013 and incorporated on 1 December 2013.

The responsibility for ensuring that CityChurch Gloucester fulfils its mission has been delegated to the Elders who report regularly to the Trustees. The power of appointment and removal of Trustees is vested in the membership of the CIO.

All major insurable risks are subject to the normal churches' and employers' insurance. The Trustees undertake periodic reviews to identify, mitigate and manage all significant risks arising in the normal course of the Church's activities.

**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2022**

**6 Future Plans**

The strategic vision and mission outlined in Section 1 is unlikely to change. The Elders and Trustees believe God will provide a steady incremental growth in the numbers regularly attending CityChurch and its supporting activities and for growth in members' godliness and Christian walk. The Church will continue to serve our people and our local, national, and international communities.

CityChurch will continue to maintain both the Chapel and the rented 77-79 Frampton Road property. The remaining underdeveloped areas of the Chapel (upstairs) that require significant investment will only be undertaken if the needs of the church, the church's outreach or the community require it.

**8 Declarations**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees.

Signature: 

Full name: Dr Glen Baker

Position: Chair of trustees

Date: 22 May 2023



**City Church Gloucester  
Statement of Financial Activities  
for the year ended 31 August 2022**

	Notes	Unrestricted	Restricted	2022 £	2021 £
<b>Income</b>					
Income from Charitable activities	3	94,682	2,612	97,294	104,291
Income from Investments		-	-	-	-
Other income	4	1	-	1	2
<b>Total Income</b>		<b>94,683</b>	<b>2,612</b>	<b>97,295</b>	<b>104,293</b>
<b>Expenditure</b>					
Expenditure on charitable activities	5	103,504	-	103,504	90,942
<b>Total Expenditure</b>		<b>103,504</b>	<b>-</b>	<b>103,504</b>	<b>90,942</b>
<b>Net Movement in Funds</b>		<b>(8,821)</b>	<b>2,612</b>	<b>(6,209)</b>	<b>13,351</b>
<b>Transfers between funds</b>		<b>2,612</b>	<b>(2,612)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>(6,209)</b>	<b>-</b>	<b>(6,209)</b>	<b>13,351</b>
<b>Fund Balances at 1 September 2021</b>		<b>276,244</b>	<b>-</b>	<b>276,244</b>	<b>262,893</b>
<b>Fund Balances at 31 August 2022</b>		<b>270,035</b>	<b>-</b>	<b>270,035</b>	<b>276,244</b>



**City Church Gloucester**  
**Registered number:**  
**1154813**  
**Balance Sheet**  
**as at 31 August 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	7	226,307	231,718
<b>Current assets</b>			
Debtors	8	39,343	24,898
Cash at bank and in hand		<u>11,947</u>	<u>30,223</u>
		51,290	55,121
<b>Creditors: amounts falling due within one year</b>	9	(2,192)	(5,225)
<b>Net current assets</b>		<u>49,098</u>	<u>49,896</u>
<b>Total assets less current liabilities</b>		<u>275,405</u>	<u>281,614</u>
Creditors: amounts falling due after more than one year	10	(5,370)	(5,370)
<b>Net assets</b>		<u>270,035</u>	<u>276,244</u>
<b>Funds of the Charity</b>			
General Funds	11	270,035	276,244
Designated Fund		-	-
Restricted Fund		-	-
		<u>270,035</u>	<u>276,244</u>

These accounts were approved by the Trustees on 22<sup>nd</sup> May 2023 and are signed on their behalf by:

Dr Glen Baker  
 Chair of Trustees



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2022**

**1 Charity information**

The charity is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales, whose activities benefit the public.

**2 Accounting Policies**

**Basis of preparation**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), with FRS 102 and with the requirements of the *Charities Act 2011*.

**Going Concern**

After making enquiries, the trustees are not aware of any material uncertainties that cast doubt on going concern and they have a reasonable expectation that the Charity will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

**Income**

Voluntary income, including donations under Gift Aid are recognised as income when received. Where applicable, associated income tax recovery is recognised when the associated donation is receivable. Grants where related to performance, are recognised as income when the right to the income is earned as income when receivable.

**Expenditure**

Costs of activities in furtherance of the charity's objectives comprise those costs incurred by the charity as a result of the delivery of its service. Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

**Fixed assets and depreciation**

Tangible fixed assets are included in the balance sheet at cost less depreciation. Depreciation is generally calculated so that the cost of tangible fixed assets less their residual value are written off over their estimated useful lives. Equipment is depreciated at a rate of 25% using the reducing balance method. Buildings are depreciated at a rate of 2% using the straight line method

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2022**

**2 Accounting Policies (continued)**

**Funds**

Restricted funds represent the funds specifically earmarked for the charity's property and other projects, specified by the donor. Unrestricted funds are funds which can be utilised at the discretion of the trustees. This also includes designated funds, which have been earmarked by the trustees for a particular purpose.

**3 Voluntary Income**

	Unrestricted Funds	Restricted Funds	2022 £	2021 £
General income	20,273	1,599	21,872	28,202
Income Gift aided	59,527	810	60,337	59,599
Gift Aid	14,882	203	15,085	16,490
	<u>94,682</u>	<u>2,612</u>	<u>97,294</u>	<u>104,291</u>

**4 Other Income**

	Unrestricted Funds	Restricted Funds	2022 £	2021 £
Coronavirus grant	-	-	-	-
Stronger Together	-	-	-	-
Bank interest	1	-	1	2
	<u>1</u>	<u>-</u>	<u>1</u>	<u>2</u>



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2022**

**5 Charitable Activities**

	Unrestricted Funds	Restricted Funds	2022	2021
<b>Ministry costs</b>				
Ministry salaries	34,829	-	34,829	35,821
Travel and subsistence	-	-	-	2,128
Overseas Travel	-	-	-	-
Training	-	-	-	-
Visiting preacher costs	-	-	-	-
Worship & PA expenses	1,446	-	1,446	70
	<u>36,275</u>	<u>-</u>	<u>36,275</u>	<u>38,019</u>
<b>Activities</b>				
Noah's Ark play & stay costs	-	-	-	-
Stronger Together costs	-	-	-	-
Youth & children's ministry	-	-	-	(12)
Kids Work	504	-	504	-
	<u>504</u>	<u>-</u>	<u>504</u>	<u>(12)</u>
<b>Building and Office costs</b>				
Rent & Rates	22,611	-	22,611	19,378
Light and heat	3,511	-	3,511	612
Repairs and maintenance	18,521	-	18,521	4,135
Running costs	3,055	-	3,055	7,071
Advertising and PR	368	-	368	149
Telephone and Internet	547	-	547	547
Stationery and printing	-	-	-	42
Subscriptions	2,587	-	2,587	1,794
Insurance	2,400	-	2,400	2,282
Hospitality	-	-	-	-
Software	356	-	356	1,520
Legal and professional costs	(60)	-	(60)	1,440
Depreciation	5,412	-	5,412	5,549
	<u>59,308</u>	<u>-</u>	<u>59,308</u>	<u>44,519</u>
<b>Grants</b>				
Regions Beyond Grant	6,840	-	6,840	6,840
Financial support	-	-	-	926
Other Grants	127	-	127	200
	<u>6,967</u>	<u>-</u>	<u>6,967</u>	<u>7,966</u>
<b>Governance</b>				
Independent Examination	450	-	450	450
	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>
<b>Total cost of activities</b>	<u>103,504</u>	<u>-</u>	<u>103,504</u>	<u>90,942</u>



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2022**

<b>6 Staff and volunteers</b>	<b>2022</b>	<b>2021</b>
	£	£
Ministry salaries	34,829	35,821
	<u>34,829</u>	<u>35,821</u>

Much of the work of the Church depends on the unpaid services of volunteers, including worship leaders, home group leaders, children's workers, youth leaders, stewards, and audio technicians. A high proportion of the Church commits to serve in such ways. It is not considered practical to place a value on such services so the donation of the time of such volunteers is not included in the accounts.

<b>7 Tangible fixed assets</b>	<b>Land and buildings</b>	<b>Equipment</b>	<b>Total</b>
	£	£	£
<b>Cost</b>			
At 1 September 2021	250,079	7,870	257,949
Additions	-	-	-
At 31 August 2022	<u>250,079</u>	<u>7,870</u>	<u>257,949</u>
<b>Depreciation</b>			
At 1 September 2021	20,004	6,277	26,281
Charge for the year	5,001	411	5,412
At 31 August 2022	<u>25,005</u>	<u>6,638</u>	<u>31,693</u>
<b>Net book value</b>			
At 31 August 2022	<u>225,074</u>	<u>1,232</u>	<u>226,306</u>
At 31 August 2021	<u>230,075</u>	<u>1,643</u>	<u>231,718</u>

<b>8 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
Debtor Gift Aid	31,240	16,156
Prepayments	3,103	3,017
Other debtors	5,000	5,725
	<u>39,343</u>	<u>24,898</u>



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2022**

<b>9 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans	-	3,300
Trade creditors	1,156	975
Other creditors and accruals	1,036	950
	<u>2,192</u>	<u>5,225</u>

<b>10 Creditors: amounts falling due after one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans due between three and five years	<u>5,370</u>	<u>5,370</u>

<b>11 Movement In Funds</b>	<b>Opening</b>	<b>Incoming</b>	<b>Outgoing</b>	<b>Fund</b>	<b>Closing</b>
	<b>Balance</b>	<b>Resources</b>	<b>Resources</b>	<b>Transfers</b>	<b>Balance</b>
<b>Restricted Fund</b>					
Building Fund	-	2,612	-	(2,612)	-
Other Funds	-	-	-	-	-
	<u>-</u>	<u>2,612</u>	<u>-</u>	<u>(2,612)</u>	<u>-</u>
<b>Unrestricted Funds</b>					
General fund	276,244	94,683	(103,504)	2,612	
<b>Designated</b>					
Worship fund					-
	<u>276,244</u>	<u>97,295</u>	<u>(103,504)</u>	<u>-</u>	<u>270,035</u>
<b>Total Funds</b>	<u>276,244</u>	<u>97,295</u>	<u>(103,504)</u>	<u>-</u>	<u>270,035</u>

**12 Commitments**

City Church will enter Phase 2 of its project to refurbish the Wesleyan Chapel building that it owns in Seymour Road, Gloucester. This is a long-term project for which the Trustees must balance the current operational needs of City Church against their aspiration for a high-quality, high-profile presence in the heart of the City of Gloucester



## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITYCHURCH GLOUCESTER

I report on the financial statements of CityChurch Gloucester ("The Charity") for the year ended 31 August 2022 on pages 8 to 14.

### Respective Responsibilities of Trustees and Examiner

As described on page 3 the Trustees are responsible for the preparation of the charity's financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. CityChurch Gloucester gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of Independent Examiner's report

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

### Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

Emma Conway  
SkyBridge Accounting Limited  
3 Fairview Court, Fairview Road  
Cheltenham, Gloucestershire, GL52 2EX

**CITY CHURCH GLOUCESTER**

England & Wales - Charity number 1154813

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# Accounts

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# **City Church Gloucester**

## **Trustees' Annual Report**

For the year to 31 August 2021

A Charitable Incorporated Organisation, registered in England and Wales, no. 1154813

[www.citychurchgloucester.org](http://www.citychurchgloucester.org)



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**City Church Gloucester  
Trustees' Report  
Year Ended 31 August 2021**

**1 Reference and Administrative Details**

<b>Name</b>	CityChurch Gloucester
<b>Charity number</b>	1154813
<b>Registered Office</b>	The Chapel Seymour Road Gloucester GL1 5PT
<b>Trustees</b>	Dr Glen Baker (Chair) Mark Jones Andrew Cook Louis Krog John Cleverly
<b>Elders</b>	John Moreland (lead) Kelly Gibson
<b>Bankers</b>	CAF Bank Limited 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
<b>Independent examiner</b>	Emma Conway Skybridge Accounting Limited 3 Fairview Court, Fairview Road, Cheltenham, Gloucestershire GL52 2EX



**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2021**

**2 Objectives and Activities**

CityChurch Gloucester is part of the global Regions Beyond network of churches. The Church agrees with, and is committed to, the vision of Regions Beyond:

- church planting to unreached peoples;
- reaching out to the poor - not just to alleviate poverty, but also to see 'the poor' at the frontline of the advance of the Kingdom of God; and
- to see the diversity of the human race represented at every level of every local church; that is, to see churches that cannot be defined ethnically, racially, socially or by class.

Within this vision, the specific mission of CityChurch is to build a strategic Christian community in the Gloucester area, for the purposes of:

- developing a close relationship with God, that we might become more like Him in character;
- developing close functional relationships with other Christian men and women, and building strong links with other churches locally, nationally and internationally; and
- reaching out to the wider community with works of kindness and the Christian message, especially to those who are hurt and unloved by society, and providing spiritual and material support.

Grants and gifts to external organisations and individuals are considered on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits of support.

Much of the work of CityChurch depends on the unpaid services of volunteers, for example: worship leaders, home group leaders, children's workers, youth leaders, stewards, audio technicians, staff for Food Bank and assistants in Noah's Ark. A high proportion of CityChurch commits time to serve in such ways.

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its activities.

**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2021**

### **3 Achievements and Performance**

CityChurch actively pursues its vision to develop a close relationship with God by applying biblical principles to faith and practice. All are encouraged to develop a life of prayer, to seek God through study of the bible, to grow in the knowledge of His purposes and to become actively involved in local and international social needs.

Particular church activities include:

- public meetings each Sunday at The Chapel, Seymour Road, Gloucester;
- active involvement of adults in midweek home-based support groups; these groups enable church members to grow in their faith, find pastoral support and the courage to engage with their neighbourhoods;
- youth and children's activities, enabling positive peer relationships;
- Noah's Ark, a weekly programme that creates a context for non-church parents to learn to interact in a positive way with their children; Noah's Ark serves more than 50 local families weekly;
- a weekly coffee morning particularly aimed at those who feel lonely and isolated in society
- the development of relationships with other churches, locally and nationally through our partnership with Regions Beyond - a network of churches active in many nations as well as in the UK.

In addition, the church has been actively fund raising so as to continue the work of restoring The Chapel, Seymour Road, Gloucester.

### **4 Fixed assets**

On 17th December 2017 The Chapel, Seymour Road, Gloucester became the permanent home of CityChurch.

A further total of £105,987 was spent on this project during the year out of total projected project expenditure of some £228,000. Phase 1 of the building works was completed on the 31<sup>st</sup> December 2017



**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2021**

**5 Financial Review**

Income for the year was £104,293 (2020: £96,103) and expenditure was £90,942 (2020: £93,017).

The total value of all reserves at 31 August 2021 was £276,244 (2020: £262,893) of which £Nil (2020: £Nil) was restricted. The sole restricted fund was the Building Fund.

The Trustees have set a formal policy of retaining a specific level of general reserves. In general reserves are held to smooth out expected seasonal variations in income; to deal with unexpected costs and to pay for the work of restoring The Chapel. As patterns of income and expenditure stabilize, it is the intention of the Trustees during the next financial year to continue an appropriate reserves policy. At present, CityChurch's only commitments are in respect of normal employment obligations and the running costs of the The Chapel. These can be met out of current income.

The General Fund balance was £276,244 at 31 August 2021 of which £231,718 was accounted for by fixed assets leaving £44,526 as free reserves; this sum, together with anticipated future income, is considered to be sufficient to meet the foreseeable needs of CityChurch.

**6 Structure, Governance and Management**

The organisation is a charitable incorporated organisation (CIO), which was established under a constitutional document dated 12 October 2013 and incorporated on 1 December 2013.

The responsibility for ensuring that CityChurch Gloucester fulfils its mission has been delegated to the Elders who report regularly to the Trustees. The power of appointment and removal of Trustees is vested in the membership of the CIO.

All major insurable risks are subject to the normal churches' and employers' insurance. The Trustees undertake periodic reviews to identify, mitigate and manage all significant risks arising in the normal course of the Church's activities.

**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2021**

**6 Future Plans**

The strategic vision and mission outlined in Section 1 is unlikely to change. The Elders and Trustees believe God will provide a steady incremental growth in the numbers regularly attending CityChurch and its supporting activities and for growth in members' godliness and Christian walk. The Church will continue to serve our people and our local, national and international communities.

CityChurch will enter phase 2 of its project to refurbish the Wesleyan Chapel building that it owns in Seymour Road, Gloucester. This is a long-term project for which the Trustees must balance the current operational needs of CityChurch against their aspiration for a high-quality, high-profile presence in the heart of the City of Gloucester.

**8 Declarations**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature:

A handwritten signature in blue ink, appearing to read "G Baker", written over a circular stamp or mark.

Full name: Dr Glen Baker

Position: Chair of trustees

Date: 15 June 2022

**City Church Gloucester  
Statement of Financial Activities  
for the year ended 31 August 2021**

	Notes	Unrestricted	Restricted	2021 £	2020 £
<b>Income</b>					
Income from Charitable activities	3	86,753	17,538	104,291	86,024
Income from Investments		-	-	-	-
Other income	4	2	-	2	10,079
<b>Total Income</b>		<b>86,755</b>	<b>17,538</b>	<b>104,293</b>	<b>96,103</b>
<b>Expenditure</b>					
Expenditure on charitable activities	5	90,942	-	90,942	93,017
<b>Total Expenditure</b>		<b>90,942</b>	<b>-</b>	<b>90,942</b>	<b>93,017</b>
<b>Net Movement In Funds</b>		<b>(4,187)</b>	<b>17,538</b>	<b>13,351</b>	<b>3,086</b>
<b>Transfers between funds</b>		<b>17,538</b>	<b>(17,538)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>13,351</b>	<b>-</b>	<b>13,351</b>	<b>3,086</b>
<b>Fund Balances at 1 September 2020</b>		<b>262,893</b>	<b>-</b>	<b>262,893</b>	<b>259,807</b>
<b>Fund Balances at 31 August 2021</b>		<b>276,244</b>	<b>-</b>	<b>276,244</b>	<b>262,893</b>

**City Church Gloucester**  
**Registered number:**  
**1154813**  
**Balance Sheet**  
**as at 31 August 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	7	231,718	237,267
<b>Current assets</b>			
Debtors	8	24,898	13,716
Cash at bank and in hand		<u>30,223</u>	<u>25,272</u>
		55,121	38,988
<b>Creditors: amounts falling due within one year</b>			
	9	(5,225)	(4,392)
Net current assets		<u>49,896</u>	<u>34,596</u>
<b>Total assets less current liabilities</b>			
		<u>281,614</u>	<u>271,863</u>
Creditors: amounts falling due after more than one year			
	10	(5,370)	(8,970)
<b>Net assets</b>			
		<u>276,244</u>	<u>262,893</u>
<b>Funds of the Charity</b>			
General Funds	11	276,244	261,918
Designated Fund		-	975
Restricted Fund		-	-
		<u>276,244</u>	<u>262,893</u>

These accounts were approved by the Trustees on 15 June 2022 and are signed on their behalf by:



Dr Glen Baker

Chair of Trustees

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2021**

**1 Charity Information**

The charity is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales, whose activities benefit the public.

**2 Accounting Policies**

**Basis of preparation**

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), with FRS 102 and with the requirements of the *Charities Act 2011*.

**Going Concern**

After making enquiries, the trustees are not aware of any material uncertainties that cast doubt on going concern and they have a reasonable expectation that the Charity will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

**Income**

Voluntary income, including donations under Gift Aid are recognised as income when received. Where applicable, associated income tax recovery is recognised when the associated donation is receivable. Grants where related to performance, are recognised as income when the right to the income is earned as income when receivable.

**Expenditure**

Costs of activities in furtherance of the charity's objectives comprise those costs incurred by the charity as a result of the delivery of its service. Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

**Fixed assets and depreciation**

Tangible fixed assets are included in the balance sheet at cost less depreciation. Depreciation is generally calculated so that the cost of tangible fixed assets less their residual value are written off over their estimated useful lives. Equipment is depreciated at a rate of 25% using the reducing balance method. Buildings are depreciated at a rate of 2% using the straight line method

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2021**

**2 Accounting Policies (continued)**

**Funds**

Restricted funds represent the funds specifically earmarked for the charity's property and other projects, specified by the donor. Unrestricted funds are funds which can be utilised at the discretion of the trustees. This also includes designated funds, which have been earmarked by the trustees for a particular purpose.

**3 Voluntary Income**

	Unrestricted Funds	Restricted Funds	2021 £	2020 £
General income	21,933	6,269	28,202	24,919
Income Gift aided	50,584	9,015	59,599	48,884
Gift Aid	14,236	2,254	16,490	12,221
	<u>86,753</u>	<u>17,538</u>	<u>104,291</u>	<u>86,024</u>

**4 Other Income**

	Unrestricted Funds	Restricted Funds	2020 £	2019 £
Coronavirus grant	-	-	-	10,000
Stronger Together	-	-	-	65
Bank interest	2	-	2	14
	<u>2</u>	<u>-</u>	<u>2</u>	<u>10,079</u>

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2021**

**5 Charitable Activities**

	Unrestricted Funds	Restricted Funds	2021	2020
<b>Ministry costs</b>				
Ministry salaries	35,821	-	35,821	32,530
Travel and subsistence	2,128	-	2,128	2,137
Overseas Travel	-	-	-	-
Training	-	-	-	1,200
Visiting preacher costs	-	-	-	550
Worship & PA expenses	70	-	70	178
	<u>38,019</u>	<u>-</u>	<u>38,019</u>	<u>36,595</u>
<b>Activities</b>				
Noah's Ark play & stay costs	-	-	-	-
Stronger Together costs	-	-	-	20
Youth & children's ministry	(12)	-	(12)	786
Community support & outreach	-	-	-	775
	<u>(12)</u>	<u>-</u>	<u>(12)</u>	<u>1,581</u>
<b>Building and Office costs</b>				
Rent & Rates	19,378	-	19,378	9,597
Light and heat	612	-	612	7,469
Repairs and maintenance	4,135	-	4,135	7,537
Running costs	7,071	-	7,071	6,016
Advertising and PR	149	-	149	589
Telephone and Internet	547	-	547	777
Stationery and printing	42	-	42	596
Subscriptions	1,794	-	1,794	1,685
Insurance	2,282	-	2,282	1,787
Hospitality	-	-	-	210
Software	1,520	-	1,520	783
Legal and professional costs	1,440	-	1,440	-
Depreciation	5,549	-	5,549	5,732
	<u>44,519</u>	<u>-</u>	<u>44,519</u>	<u>42,578</u>
<b>Grants</b>				
Regions Beyond Grant	6,840	-	6,840	3,889
Financial support	926	-	926	-
Other Grants	200	-	200	-
	<u>7,966</u>	<u>-</u>	<u>7,966</u>	<u>3,889</u>
<b>Governance</b>				
Independent Examination	450	-	450	450
<b>Total cost of activities</b>	<u>90,942</u>	<u>-</u>	<u>90,942</u>	<u>85,093</u>

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2021**

<b>6 Staff and volunteers</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Ministry salaries	35,821	32,530
	<u>35,821</u>	<u>32,530</u>

Much of the work of the Church depends on the unpaid services of volunteers, including worship leaders, home group leaders, children's workers, youth leaders, stewards and audio technicians. A high proportion of the Church commits to serve in such ways. It is not considered practical to place a value on such services so the donation of the time of such volunteers is not included in the accounts

**7 Tangible fixed assets**

	Land and buildings £	Equipment £	Total £
<b>Cost</b>			
At 1 September 2020	250,079	7,870	257,949
Additions	-	-	-
At 31 August 2021	<u>250,079</u>	<u>7,870</u>	<u>257,949</u>
<b>Depreciation</b>			
At 1 September 2020	15,003	5,679	20,682
Charge for the year	5,001	548	5,549
At 31 August 2021	<u>20,004</u>	<u>6,227</u>	<u>26,231</u>
<b>Net book value</b>			
At 31 August 2021	<u>230,075</u>	<u>1,643</u>	<u>231,718</u>
At 31 August 2020	<u>235,076</u>	<u>2,191</u>	<u>237,267</u>

<b>8 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtor Gift Aid	16,156	13,266
Prepayments	3,017	-
Other debtors	5,725	450
	<u>24,898</u>	<u>13,716</u>



**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2021**

<b>9 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans	3,300	3000
Trade creditors	975	942
Other creditors and accruals	950	450
	<u>5,225</u>	<u>4,392</u>

<b>10 Creditors: amounts falling due after one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans due between three and five years	<u>5,370</u>	<u>8,970</u>

<b>11 Movement in Funds</b>	Opening Balance	Incoming Resources	Outgoing Resources	Fund Transfers	Closing Balance
<b>Restricted Fund</b>					
Building Fund	-	17,538	-	(17,538)	-
Other Funds	-	-	-	-	-
	<u>-</u>	<u>17,538</u>	<u>-</u>	<u>(17,538)</u>	<u>-</u>
<b>Unrestricted Funds</b>					
General fund	261,918	86,755	(90,942)	18,513	276,244
<b>Designated</b>					
Worship fund	975			(975)	-
	<u>262,893</u>	<u>86,755</u>	<u>(90,942)</u>	<u>17,538</u>	<u>276,244</u>
<b>Total Funds</b>	<u>262,893</u>	<u>104,293</u>	<u>(90,942)</u>	<u>-</u>	<u>276,244</u>

**12 Commitments**

City Church will enter Phase 2 of its project to refurbish the Wesleyan Chapel building that it owns in Seymour Road, Gloucester. This is a long-term project for which the Trustees must balance the current operational needs of City Church against their aspiration for a high-quality, high-profile presence in the heart of the City of Gloucester

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITYCHURCH GLOUCESTER

I report on the financial statements of CityChurch Gloucester ("The Charity") for the year ended 31 August 2021 on pages 8 to 14.

### Respective Responsibilities of Trustees and Examiner

As described on page 3 the Trustees are responsible for the preparation of the charity's financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. CityChurch Gloucester gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### Basis of Independent Examiner's report

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

### Independent Examiner's statement

I have completed my examination. I confirm that no material matters have come to my which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.



Emma Conway  
SkyBridge Accounting Limited  
3 Fairview Court, Fairview Road  
Cheltenham, Gloucestershire, GL52 2EX  
15 June 2022

**CITY CHURCH GLOUCESTER**

England & Wales - Charity number 1154813

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# Accounts

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# **City Church Gloucester**

## **Trustees' Annual Report**

For the year to 31 August 2020

A Charitable Incorporated Organisation, registered in England and Wales, no. 1154813

[www.citychurchgloucester.org](http://www.citychurchgloucester.org)

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**City Church Gloucester  
Trustees' Report  
Year Ended 31 August 2020**

**1 Reference and Administrative Details**

Name	CityChurch Gloucester
Charity number	1154813
Registered Office	The Chapel Seymour Road Gloucester GL1 5PT
Trustees	Dr Glen Baker (Chair) Mark Jones Andrew Cook Louis Krog John Cleverly
Elders	Mark Jones (lead) Kelly Gibson John Moreland
Bankers	HSBC Bank The Cross Gloucester GL1 2AP
Independent examiner	Brian Gibb Skybridge Accounting 3 Fairview Court, Fairview Road, Cheltenham, Gloucestershire GL52 2EX

**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2020**

**2 Objectives and Activities**

CityChurch Gloucester is part of the global Regions Beyond network of churches. The Church agrees with, and is committed to, the vision of Regions Beyond:

- church planting to unreached peoples;
- reaching out to the poor - not just to alleviate poverty, but also to see 'the poor' at the frontline of the advance of the Kingdom of God; and
- to see the diversity of the human race represented at every level of every local church; that is, to see churches that cannot be defined ethnically, racially, socially or by class.

Within this vision, the specific mission of CityChurch is to build a strategic Christian community in the Gloucester area, for the purposes of:

- developing a close relationship with God, that we might become more like Him in character;
- developing close functional relationships with other Christian men and women, and building strong links with other churches locally, nationally and internationally; and
- reaching out to the wider community with works of kindness and the Christian message, especially to those who are hurt and unloved by society, and providing spiritual and material support.

Grants and gifts to external organisations and individuals are considered on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits of support.

Much of the work of CityChurch depends on the unpaid services of volunteers, for example: worship leaders, home group leaders, children's workers, youth leaders, stewards, audio technicians and assistants in Noah's Ark. A high proportion of CityChurch commits time to serve in such ways.

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning its activities.

**City Church Gloucester  
Trustees' Report - continued  
Year Ended 31 August 2020**

**3 Achievements and Performance**

CityChurch actively pursues its vision to develop a close relationship with God by applying biblical principles to faith and practice. All are encouraged to develop a life of prayer, to seek God through study of the bible, to grow in the knowledge of His purposes and to become actively involved in local and international social needs.

Particular church activities include:

- public meetings each Sunday at The Chapel, Seymour Road, Gloucester;
- active involvement of adults in midweek home-based support groups; these groups enable church members to grow in their faith, find pastoral support and the courage to engage with their neighbourhoods;
- youth and children's activities, enabling positive peer relationships;
- Noah's Ark, a weekly programme that creates a context for non-church parents to learn to interact in a positive way with their children; Noah's Ark serves more than 50 local families weekly;
- assistance in the collection of food donations and the staffing of the Gloucester Food Bank distribution centre - an affiliated local charity established by City Church in 2005, that distributes food aid to qualifying families; this year the Food Bank distributed over 6,000 three- day emergency food packages for people in crisis;
- the development of relationships with other churches, locally and nationally through our partnership with Regions Beyond - a network of churches active in many nations as well as in the UK.

Due to the COVID pandemic, our usual activities listed above stopped in March 2020. From that point onwards we looked to fulfil our objectives through COVID safe methods. This included:

- Sunday services broadcast online for the congregation to tune into.
- Use of Zoom video conferencing facility to enable the church to support and encourage each other in their mutual faith.
- Use of Zoom to facilitate prayer meetings.
- Offering support to local residents through leafletting.
- Use of our building for a Food Share scheme that gave food to those in need.

- Practical support to members where needed due to the impact of COVID restrictions.

## **FRAMPTON ROAD**

Before the pandemic, City Church had taken on the rental of an adjacent building on Frampton road that was previously connected to the church.

As of August 2020, City Church were in the process of waiting for Change of Use from the council in order for this building to be used for future community outreach. It is also used to house the Church office and provide needed space for Sunday morning children's activities.

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## **4 Fixed assets**

The Chapel on Seymour Road Gloucester remains the permanent home of City Church. Further development of this site continues as donations allow.

## **City Church Gloucester Trustees' Report - continued Year Ended 31 August 2020**

## **5 Financial Review**

Income for the year was £96,103 (2019: £102,051) and expenditure was £93,017 (2019: £106,368).

The total value of all reserves at 31 August 2020 was £262,893 (2019: £259,807) of which £Nil (2019: £Nil) was restricted. The sole restricted fund was the Building Fund.

The Trustees have set a formal policy of retaining a specific level of general reserves. In general reserves are held to smooth out expected seasonal variations in income; to deal with unexpected costs and to pay for the work of restoring The Chapel. As patterns of income and expenditure stabilize, it is the intention of the Trustees during the next financial year to continue an appropriate reserves policy. At present, CityChurch's only commitments are in respect of normal employment obligations and the running costs of the The Chapel. These can be met out of current income.

The General Fund balance was £262,893 at 31 August 2020 of which £237,083 was accounted for by fixed assets leaving £25,810 as free reserves; this sum, together with anticipated future income, is considered to be sufficient to meet the foreseeable needs of CityChurch.

## **6 Structure, Governance and Management**

The organisation is a charitable incorporated organisation (CIO), which was established under a

constitutional document dated 12 October 2013 and incorporated on 1 December 2013.

The responsibility for ensuring that CityChurch Gloucester fulfils its mission has been delegated to the Elders who report regularly to the Trustees. The power of appointment and removal of Trustees is vested in the membership of the CIO.

All major insurable risks are subject to the normal churches' and employers' insurance. The Trustees undertake periodic reviews to identify, mitigate and manage all significant risks arising in the normal course of the Church's activities.

## **City Church Gloucester Trustees' Report - continued Year Ended 31 August 2020**

### **6 Future Plans**

The strategic vision and mission outlined in Section 1 is unlikely to change. The Elders and Trustees believe God will provide a steady incremental growth in the numbers regularly attending CityChurch and its supporting activities and for growth in members' godliness and Christian walk. The Church will continue to serve our people and our local, national and international communities.

CityChurch has yet to commence phase 2 of its project to refurbish the Wesleyan Chapel building that it owns in Seymour Road, Gloucester. This is a long-term project for which the Trustees must balance the current operational needs of CityChurch against their aspiration for a high-quality, high-profile presence in the heart of the City of Gloucester.

In the immediate future, resource will be put into developing the Frampton Road facility so that it is able to serve the local community.

### **8 Declarations**

The Trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature:

Full name: Dr Glen Baker

Position: Chair of trustees

Date: 27/06/21

**City Church Gloucester  
Statement of Financial Activities  
for the year ended 31 August 2020**

	Notes	Unrestricted	Restricted	2020 £	2019 £
<b>Income</b>					
Income from Charitable activities	3	83,084	2,940	86,024	98,460
Income from Investments		-	-	-	26
Other income	4	10,079	-	10,079	3,565
<b>Total Income</b>		<b>93,163</b>	<b>2,940</b>	<b>96,103</b>	<b>102,051</b>
<b>Expenditure</b>					
Expenditure on charitable activities	5	93,017	-	93,017	106,368
<b>Total Expenditure</b>		<b>93,017</b>	<b>-</b>	<b>93,017</b>	<b>106,368</b>
<b>Net Movement in Funds</b>		<b>146</b>	<b>2,940</b>	<b>3,086</b>	<b>(4,317)</b>
<b>Transfers between funds</b>		<b>2,940</b>	<b>(2,940)</b>	<b>-</b>	<b>-</b>
<b>Net Movement in Funds</b>		<b>3,086</b>	<b>-</b>	<b>3,086</b>	<b>(4,317)</b>
<b>Fund Balances at 1 September 2019</b>		<b>259,807</b>	<b>-</b>	<b>259,807</b>	<b>264,124</b>
<b>Fund Balances at 31 August 2020</b>		<b>262,893</b>	<b>-</b>	<b>262,893</b>	<b>259,807</b>



**City Church Gloucester**  
**Registered number:**  
**1154813**  
**Balance Sheet**  
**as at 31 August 2020**

	Notes	2020 £	2019 £
<b>Fixed assets</b>			
Tangible assets	7	237,267	242,999
<b>Current assets</b>			
Debtors	8	13,716	5,492
Cash at bank and in hand		<u>25,272</u>	<u>29,320</u>
		38,988	34,812
<b>Creditors: amounts falling due within one year</b>	9	(4,392)	(3,004)
Net current assets		<u>34,596</u>	<u>31,808</u>
<b>Total assets less current liabilities</b>		<u>271,863</u>	<u>274,807</u>
Creditors: amounts falling due after more than one year	10	(8,970)	(15,000)
<b>Net assets</b>		<u>262,893</u>	<u>259,807</u>
<b>Funds of the Charity</b>			
General Funds	11	261,918	258,832
Designated Fund		975	975
Restricted Fund		-	-
		<u>262,893</u>	<u>259,807</u>

These accounts were approved by the Trustees on 28 June 2021 and are signed on their behalf by:

Dr Glen Baker

Chair of Trustees

## **City Church Gloucester Notes To The Financial Statements Year Ended 31 August 2020**

### **1 Charity information**

The charity is a Charitable Incorporated Organisation, registered with the Charity Commission for England and Wales, whose activities benefit the public.

### **2 Accounting Policies**

#### **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 Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), as amended by Update Bulletin 1 published in February 2016 and in accordance with charity law.

#### **Going Concern**

After making enquiries, the trustees are not aware of any material uncertainties that cast doubt on going concern and they have a reasonable expectation that the Charity will be able to continue its activities for the foreseeable future, and at least twelve months from the date of approval of these accounts. Accordingly, they have continued to adopt the going concern basis in the financial statements.

#### **Income**

Voluntary income, including donations under Gift Aid are recognised as income when received. Where applicable, associated income tax recovery is recognised when the associated donation is receivable. Grants where related to performance, are recognised as income when the right to the income is earned as income when receivable.

#### **Expenditure**

Costs of activities in furtherance of the charity's objectives comprise those costs incurred by the charity as a result of the delivery of its service. Governance costs comprise those costs incurred by the charity in meeting its constitutional and statutory requirements.

#### **Fixed assets and depreciation**

Tangible fixed assets are included in the balance sheet at cost less depreciation. Depreciation is generally calculated so that the cost of tangible fixed assets less their residual value are written off over their estimated useful lives. Equipment is depreciated at a rate of 25% using the reducing balance method. Buildings are depreciated at a rate of 2% using the straight line method

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2020**

**2 Accounting Policies (continued)**

**Funds**

Restricted funds represent the funds specifically earmarked for the charity's property and other projects, specified by the donor. Unrestricted funds are funds which can be utilised at the discretion of the trustees. This also includes designated funds, which have been earmarked by the trustees for a particular purpose.

**3 Voluntary Income**

	Unrestricted Funds	Restricted Funds	<b>2020</b>	<b>2019</b>
			<b>£</b>	<b>£</b>
General income	23,394	1,525	24,919	35,528
Income Gift aided	47,752	1,132	48,884	45,449
Gift Aid	11,938	283	12,221	17,483
	<u>83,084</u>	<u>2,940</u>	<u>86,024</u>	<u>98,460</u>

**4 Other Income**

	Unrestricted Funds	Restricted Funds	<b>2020</b>	<b>2019</b>
			<b>£</b>	<b>£</b>
Coronavirus grant	10,000	-	10,000	-
Stronger Together	65	-	65	3,565
Bank interest	14	-	14	-
	<u>10,079</u>	<u>-</u>	<u>10,079</u>	<u>3,565</u>

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2020**

**5 Charitable Activities**

	Unrestricted Funds	Restricted Funds	2020	2019
<b>Ministry costs</b>				
Ministry salaries	32,530	-	32,530	33,867
Travel and subsistence	2,137	-	2,137	2,740
Overseas Travel	-	-	-	1,865
Training	1,200	-	1,200	1,200
Visiting preacher costs	550	-	550	2,930
Worship & PA expenses	178	-	178	215
	<u>36,595</u>	<u>-</u>	<u>36,595</u>	<u>42,817</u>
<b>Activities</b>				
Noah's Ark play & stay costs	-	-	-	45
Stronger Together costs	20	-	20	3,402
Youth & children's ministry	786	-	786	240
Community support & outreach	775	-	775	2,288
	<u>1,581</u>	<u>-</u>	<u>1,581</u>	<u>5,975</u>
<b>Building and Office costs</b>				
Rent & Rates	9,597	-	9,597	17,209
Light and heat	7,469	-	7,469	7,544
Repairs and maintenance	7,537	-	7,537	11,041
Running costs	6,016	-	6,016	5,145
Advertising and PR	589	-	589	1,112
Telephone and Internet	777	-	777	541
Stationery and printing	596	-	596	5
Subscriptions	1,685	-	1,685	2,134
Insurance	1,787	-	1,787	1,656
Hospitality	10	-	10	214
Software	783	-	783	-
Legal and professional costs	-	-	-	720
Depreciation	5,732	-	5,732	5,916
	<u>42,578</u>	<u>-</u>	<u>42,578</u>	<u>53,237</u>
<b>Grants</b>				
Regions Beyond Grant	9,109	-	9,109	3,889
Financial support	1,704	-	1,704	-
Other Grants	1,000	-	1,000	-
	<u>11,813</u>	<u>-</u>	<u>11,813</u>	<u>3,889</u>
<b>Governance</b>				
Independent Examination	450	-	450	450
	<u>450</u>	<u>-</u>	<u>450</u>	<u>450</u>
<b>Total cost of activities</b>	<u>93,017</u>	<u>-</u>	<u>93,017</u>	<u>106,368</u>

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2020**

<b>6 Staff and volunteers</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Ministry salaries	<u>32,530</u>	<u>33,867</u>
	<u>32,530</u>	<u>33,867</u>

Much of the work of the Church depends on the unpaid services of volunteers, including worship leaders, home group leaders, children's workers, youth leaders, stewards and audio technicians. A high proportion of the Church commits to serve in such ways. It is not considered practical to place a value on such services so the donation of the time of such volunteers is not included in the accounts

**7 Tangible fixed assets**

	<b>Land and buildings</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 September 2019	250,079	7,870	257,949
Additions	-	-	-
At 31 August 2020	<u>250,079</u>	<u>7,870</u>	<u>257,949</u>
<b>Depreciation</b>			
At 1 September 2019	10,002	4,948	14,950
Charge for the year	<u>5,001</u>	<u>731</u>	<u>5,732</u>
At 31 August 2020	<u>15,003</u>	<u>5,679</u>	<u>20,682</u>
<b>Net book value</b>			
At 31 August 2020	<u>235,076</u>	<u>2,191</u>	<u>237,267</u>
At 31 August 2019	<u>240,077</u>	<u>2,922</u>	<u>242,999</u>

<b>8 Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Debtor Gift Aid	13,266	5,492
Prepayments	-	-
Other debtors	<u>450</u>	<u>-</u>
	<u>13,716</u>	<u>5,492</u>

**City Church Gloucester  
Notes To The Financial Statements  
Year Ended 31 August 2020**

<b>9 Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans	3,000	-
Trade creditors	942	2,554
Other creditors and accruals	450	450
	<u>4,392</u>	<u>3,004</u>

<b>10 Creditors: amounts falling due after one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Interest free unsecured loans due between three and five years		
	<u>8,970</u>	<u>15,000</u>

<b>11 Movement in Funds</b>	Opening Balance	Incoming Resources	Outgoing Resources	Fund Transfers	Closing Balance
<b>Restricted Fund</b>					
Building Fund	-	-	-	-	-
Other Funds	-	2,940	-	(2,940)	-
	<u>-</u>	<u>2,940</u>	<u>-</u>	<u>(2,940)</u>	<u>-</u>
<b>Unrestricted Funds</b>					
General fund	258,832	93,163	(93,017)	2,940	261,918
<b>Designated</b>					
Worship fund	975				975
	<u>259,807</u>	<u>93,163</u>	<u>(93,017)</u>	<u>-</u>	<u>259,893</u>
<b>Total Funds</b>	<u>259,807</u>	<u>96,103</u>	<u>(93,017)</u>	<u>-</u>	<u>262,893</u>

**12 Related Party Transactions**

GCC Projects Limited is a charitable company whose members and trustees are all closely involved with City Church Gloucester. GCC Projects Ltd used to sublet office space to City Church Gloucester but not in the current year.

**13 Commitments**

City Church will enter Phase 2 of its project to refurbish the Wesleyan Chapel building that it owns in Seymour Road, Gloucester. This is a long-term project for which the Trustees must balance the current operational needs of City Church against their aspiration for a high quality, high profile presence in the heart of the City of Gloucester

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CITYCHURCH GLOUCESTER**

I report on the financial statements of CityChurch Gloucester ("The Charity") for the year ended 31 August 2020 on pages 8 to 14.

### **Respective Responsibilities of Trustees and Examiner**

As described on page 3 the Trustees are responsible for the preparation of the charity's financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view. The Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. CityChurch Gloucester gross income does not exceed £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants Scotland.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

### **Basis of Independent Examiner's report**

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

### **Independent Examiner's statement**

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
  - a) to keep accounting records in accordance with sections 386 and 387 of the Companies Act 2006; and
  - b) to prepare financial statements which accord with the accounting records, comply with the accounting requirements of sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to Charities preparing their accounts in accordance with the Financial Reporting Standard 102 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) have not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Brian Gibb  
SkyBridge Accounting Limited  
3 Fairview Court, Fairview Road  
Cheltenham, Gloucestershire, GL52 2EX

May 2021