

# **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	2020	2019
			£	£
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
	<hr/>	<hr/>	<hr/>	<hr/>
	83,084	2,940	86,024	98,460

**4 Other Income**

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

**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
<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	32,530	33,867
	<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>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	5,001	731	5,732
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	450	-
	<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>2,940</u>	-	<u>(2,940)</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>
Total Funds	<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