

# **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 seal.

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**

	<b>Land and buildings £</b>	<b>Equipment £</b>	<b>Total £</b>
<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>	<b>Opening Balance</b>	<b>Incoming Resources</b>	<b>Outgoing Resources</b>	<b>Fund Transfers</b>	<b>Closing Balance</b>
<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.

A handwritten signature in black ink, appearing to read "Emma Conway".

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