

City Church Gloucester

Trustees' Annual Report

For the year to 31 August 2023

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

www.citychurchgloucester.org



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

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 2023**

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 2023**

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 31st December 2017

**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 stamp or seal.

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 £
Income					
Income from Charitable activities	3	116,326	2,488	118,814	97,294
Income from Investments		-	-	-	-
Other income	4	6,281	-	6,281	1
Total Income		<u>122,607</u>	<u>2,488</u>	<u>125,095</u>	<u>97,295</u>
Expenditure					
Expenditure on charitable activities	5	123,165	-	123,165	103,504
Total Expenditure		<u>123,165</u>	<u>-</u>	<u>123,165</u>	<u>103,504</u>
Net Movement in Funds		(558)	2,488	1,930	(6,209)
Transfers between funds		2,488	(2,488)	-	-
Net Movement in Funds		<u>1,930</u>	<u>-</u>	<u>1,930</u>	<u>(6,209)</u>
Fund Balances at 1 September 2022		270,035	-	270,035	276,244
Fund Balances at 31 August 2023		<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 £
Fixed assets			
Tangible assets	7	220,895	226,307
Current assets			
Debtors	8	26,924	39,343
Cash at bank and in hand		<u>26,255</u>	<u>11,947</u>
		53,179	51,290
Creditors: amounts falling due within one year	9	(2,109)	(2,192)
Net current assets		<u>51,070</u>	<u>49,098</u>
Total assets less current liabilities		<u>271,965</u>	<u>275,405</u>
Creditors: amounts falling due after more than one year	10	-	(5,370)
Net assets		<u>271,965</u>	<u>270,035</u>
Funds of the Charity			
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
	<hr/>	<hr/>	<hr/>	<hr/>
	116,326	2,488	118,812	97,295

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
	<hr/>	<hr/>	<hr/>	<hr/>
	6,281	-	6,281	1

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

5 Charitable Activities

	Unrestricted Funds	Restricted Funds	2023	2022
Ministry costs				
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>
Activities				
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>
Building and Office costs				
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>
Grants				
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>
Governance				
Independent Examination	450	-	450	450
Total cost of activities	<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

6 Staff and volunteers

	2023	2022
	£	£
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 £
Cost			
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>
Depreciation			
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>
Net book value			
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>

8 Debtors

	2023	2022
	£	£
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

9 Creditors: amounts falling due within one year	2023	2022
	£	£
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>

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

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