

CITY CHURCH BRISTOL

England & Wales · Charity number 1156712

Details

Other names	BRIDGE COMMUNITY CHURCH BRISTOL, BRIDGE COMMUNITY CHURCH
Status	Registered
Legal form	CIO
Registered	2014-04-15
Register	View on the Charity Commission register

Contact

Address	Unit 2 Fenton Court 1-3 Fenton Road Bristol BS7 8ND
Phone	01179243322
Email	office@citychurch.org.uk
Website	www.citychurch.org.uk

Activities

Objects: THE OBJECTS OF THE CIO ARE, FOR THE PUBLIC BENEFIT, IN BRISTOL AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE:- 4.1. THE ADVANCEMENT OF THE CHRISTIAN FAITH AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CIO; 4.2. TO RELIEVE PERSONS WHO ARE IN CONDITION OF NEED OR HARDSHIP OR WHO ARE SICK AND TO RELIEVE THE DISTRESS CAUSED THEREBY; AND 4.3. TO ADVANCE EDUCATION.

Activities: City Church currently meets on three sites each Sunday morning to worship God and expound the bible. All sites run children's activities. The church runs groups for worship, prayer and bible study, a youth group and a toddler group called Little Elms. Various training courses are run periodically. The church is also involved in the StreetLife project.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

Geography

- Bristol City
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£602,732	£587,820	£568,384	11
2023-08-31	£641,465	£541,291	£553,473	9
2022-08-31	£542,735	£454,295	£453,301	9
2021-08-31	£441,211	£367,108	-	-
2020-08-31	£492,324	£413,372	-	-

Trustees

Name	Role	Appointed
NICHOLAS DAVID TODD	Chair	2014-02-21
LLoyd Maynard		2024-01-01
Rachel Donne-Davis		2021-07-27
Samuel Dalziel		2017-09-05
Sarah Gillian Evens		2020-04-28

Accounts

City Church Bristol

Report and Accounts
Year ended 31 August 2024

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CITY CHURCH BRISTOL
CHARITY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2024

Trustees	Nicholas Todd Samuel Dalziel Sarah Evens Rachel Donne-Davis Lloyd Maynard (appointed 1 January 2024) Christina Tucker (resigned 31 December 2023)
Key Staff	Andrew Cottingham Ben Welchman John Cooper James Lee (from September 2024)
Governing Document	Charitable Incorporated Organisation registered 15 April 2014
Charity Registration Number	1156712
Principal Address	The Elmgrove Centre Elmgrove Road Bristol BS6 6AH
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank PLC 161 Whiteladies Road Bristol BS8 2RF

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City Church Bristol

Report of the Trustees

For the period 1 September 2023 – 31 August 2024

Objectives

City Church Bristol is a Charitable Incorporated Organisation (CIO); its constitution states the charity's objects as follows:

1. **The advancement of the Christian faith** and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the CIO.
2. **To relieve persons who are in condition of need** or hardship or who are sick and to relieve the distress caused thereby.
3. **To advance education.**

In order to fulfil these objectives, the Trust functions as a church, holding regular meetings and undertaking various outreach projects, applying its funds as appropriate.

Governance

The CIO was registered in April 2014, and functions as a church, previously known as Bridge Community Church. During 2017, the Elders and Trustees of Bridge Community Church made the decision to merge with City Church Bristol, a sister church meeting in central Bristol. This merger has resulted in a multi-site church with a shared Eldership, known as City Church Bristol. Following legal advice, and permission from the Charity Commission, the activities and assets of City Church (Bristol) Trust (registered charity 1087087) were transferred into this CIO, which was subsequently renamed City Church Bristol. City Church (Bristol) Trust ceased operations on 1 January 2018.

The Trustees delegate the day-to-day responsibility for leading the church and the organising of its meetings and various outreach projects to an Eldership. During this reporting period, the Eldership comprised Andrew Cottingham, Stuart Eggleston, James Lee, Nicholas Todd and Benjamin Welchman. Andy Cottingham, Benjamin Welchman and James Lee are employed full-time by the CIO.

Samuel Dalziel, Rachel Donne-Davis, Sarah Evens, Lloyd Maynard (from 4th December 2023), Nicholas Todd (Chair), and Christina Tucker (until 31st December 2023) served as Trustees during this reporting period.

Trustees are recruited from the membership of City Church. Trustees should have demonstrated commitment to the church and its vision and values, as well as demonstrating integrity and Godly character.

Review of Activities

City Church is a multi-site church, with congregations based in the Bradley Stoke, Cotham & Fishponds areas of Bristol. The church does not currently own any buildings, and hires rooms in Bradley Stoke Community School, the Elmgrove Centre and Chester Park School for Sunday and midweek meetings as well as an office space at Fenton Court. The staff team comprised five full time staff and 4/5 part time staff including a new trainee pastor role (2 year contract).

The overall vision of the church is 'Helping Bristol believe', and we aim to do this in three key ways: **reaching** the whole of Bristol with the Gospel (the Good News of Jesus); **restoring** broken lives and serving the city; and **resourcing** sites and cities by training and developing leaders. These aims are fully in keeping with, and map onto, our formal charitable objectives as detailed below.

With respect to the charity's objectives, the following summarises the activities of the church.

a) Advance the Christian Faith (reaching Bristol with the Gospel) The church continues to meet regularly, both on Sundays and mid-week, for worship, prayer and teaching on the fundamental doctrines of the Christian faith and their practical application to everyday living. Each week, we see between 330 & 420 people joining and praying across Bristol.

The primary responsibility for the Sunday teaching rests with the salaried pastors of the church, but other 'lay' and visiting preachers participate in this role.

Midweek Connect Groups continue to help the community life of our church flourish. A change from the previous year, Connect Group leaders were asked to commit to a whole year of running rather than a termly cycle. Over the year, there have been 11 sermon series based midweek groups and 9 alternative groups, including a board game social group, support groups for mental health and exercise groups. As well as fellowship groups, we continued to train new and existing leaders, providing coaching sessions on pastoral care and leading groups both in personal and online.

At the Bradley Stoke site, the congregation continues to grow numerically on Sundays. In December there were successful double Carol Services in Bradley Stoke, in the new year a 12 week course helping people with their mental wellbeing (Kintsugi Hope), and in the spring an 8 week Alpha course and Easter Egg Hunt for over 250 children. All these events attracted people from the local community as well people who connect regularly with City Church.

At the Cotham site, there has been a fantastic year for growth where 7 people have been baptised. There were a number of successful community events at Christmas and Easter, bringing over 40 non-church guests as well as building relationships with other local causes.

The Fishponds site has had the most change over this year. With a change in

leadership, the number in attendance on Sundays has fallen from consistently 65-75 weekly to 40-65 weekly. There have been 4 baptisms at the site.

CHILDREN'S MINISTRY

The 0-11 age provision has continued to steadily grow in number. In City Kids, for children aged 5–11, each site has been able to provide a fun and safe environment to learn about God and build friendships. A few highlights from this year include: teaching a new curriculum that helps children understand how the big story of the Bible fits together and points to Jesus, and termly parties that provide an opportunity for children to invite their friends to church.

This year we have engaged with new families and children, further developing ways of engaging children holistically: through listening, watching, games, music and crafts, and training new team members to support the ministry. We are also looking at how we can better support those with additional needs, for example through visual aids and social stories.

YOUTH

Sunday Youth has had its largest numbers in attendance since before the pandemic across all sites. At Bradley Stoke, there has been organic growth from between 7-16 attendees to 12-25 and have had 6 professing their faith in baptism. There have also been moments for guests to give their testimonies in "real lives, real stories". A youth Alpha course has run as well as a Bible study looking at Jesus' life in Luke. At Cotham there have also been 6 baptisms of youth and 3 at Fishponds.

On Fridays in term time, Youth meet together with their youth leaders for fellowship and Bible study.

In March, 60 youth and leaders went for a weekend away at Hill House Christian Centre. This was followed in August when 70 youth and leaders camped for a week at the Newday youth festival in East Anglia. This was the largest group to attend from Bristol so far.

OUR CITY (students and young adults)

This year focussed particularly on discipleship as the group have been meeting bi-weekly. A weekend away occurred at Heatree House with just under 50 in attendance. We've seen students and young adults deepen their relationship with Jesus and step out into new opportunities.

LITTLE ELMS

In addition to weekly Sunday and midweek meetings, the church runs regular activities to help share the Christian faith whilst serving the community. The church runs a stay-and-play toddler morning, Little Elms, every Wednesday during term time

at The Elmgrove Centre, which has had a fantastic year. The vast majority of attendees are not from City Church and are drawn from parents, childminders or grandparents from the local community. Each week, there are between 30 and 50 children in attendance with their caregivers.

EASTER & CHRISTMAS

As the key festivals in the Christian calendar, Christmas and Easter provide a fantastic opportunity to share the good news of Jesus with our local communities, and welcome those who may not normally attend church to our services. At Easter 2024, the church hosted Easter Egg hunts for local families in Cotham and Bradley Stoke which were each well attended. The Cotham site ran the popular Christmas Pudding making evening which was attended by more than 70 guests, the majority of whom were not members of our church.

ALPHA:

Two Alpha courses ran this year, in the spring, hosted by the Bradley Stoke and Cotham sites which were attended by 30 people.

b) Relieve the Poor, Needy, Sick and Aged (restoring broken lives and serving the City)

We have been able to make our office and meeting space available to other organisations for training events this year. Home for Good champions have had their termly meetings in this space, as well as Safe Families volunteer training and hosting trustee meetings for other partner organisations.

STREETLIFE:

Street Life continues to reach out to the homeless and vulnerably housed with meals and clothing. The number of guests has steadily increased over the year from 50 to more than 100 people weekly. There have been a lot of new people, including asylum seekers, who were housed in local hotels. The number of asylum seekers reached 50 people, including children: boosting our numbers to more than 150 people. We have successfully signposted asylum seekers to specialist provision during the year, to better suit their needs. The team is composed of volunteers from City Church, various other churches, and from the wider community, including Scout groups & local community groups.

ENCOUNTER:

Over the past year, Encounter has become a Bible study group for those who connect with us and a separate outreach to Logos House, a large Salvation Army hostel in central Bristol. We took 12 people to a week-long camp in July providing

people with a safe place to have a holiday and experience good advice on staying spiritually healthy and avoiding the dangers of addiction and poor mental wellbeing.

HARDSHIP:

The church holds a Hardship Fund, and from time to time provides financial support to church members in need. This may be in the form of food vouchers, purchasing essential items, or subsidising the cost of attending events.

PASTORAL CARE:

We place a high value on friendship and supportive relationships, as shown in the 'one-anothering' passages in the New Testament. We encourage everyone who calls City Church home to participate in the community life of the church. We recognise that there are some situations where church members, or those closely connected to the church, require a greater level of care or support than can be reasonably provided by their friends within the church. The church has developed a Pastoral Care Team, which is a network of people who can provide pastoral care for more challenging situations such as serious illness, hospital admission, bereavement, or marriage breakdown. Provided pastoral care may include meeting regularly for a time, prayer support, recommended resources, or signposting to external agencies.

PARTNERSHIPS:

As a church we have several charities that we partner with. For example, with Sixty-one we provided finance and practical support for their Christmas prisoners present initiative and with Beloved we organise a holiday away for their clients. Simon Allen is a trustee with Turnaround Bristol, a day centre for homeless and vulnerable people.

c) Advance Education (resourcing)

The church continues to develop leaders to help start services and ministries that will serve people in Bristol, and to plant churches beyond Bristol. In March 2023 the church had one of its largest ever gift days to raise money to partly fund a new trainee pastor. From September 2023, Christian Cunningham started a two-year training program. We have continued a leadership development programme for people who want to learn leadership skills and gain experience that they can apply both in the church and in their own working lives - 10 people took part in this during the reporting period. In Summer 2024 Christian Cunningham, James Lee & Ben Welchman completed their Masters in Scripture and Theology.

Beyond Bristol, we have continued to support the Emmanuel Church Belfast plant, both financially and with in-person visits. Churches in Exmouth, Sidmouth, Bath and

Swindon have also been supported by visits from Church Leadership.

Charitable Objects

The Trustees consider that the church continues to meet the objectives set out in the CIO's constitution, and have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission in December 2008.

The church would not be able to provide a wide range of services to beneficiaries without the continued support of a large number of willing supporters who give their time and skills voluntarily.

Financial Review

The CIO is financially dependent on the voluntary support of the church members.

Incoming and expended resources are reflected in the Statement of Financial Activities. All of the CIO's assets were employed directly in pursuing the CIO's charitable objective.

Unrestricted voluntary income (included associated Gift Aid) during the year totalled £570,735. Most of the income was from gifts from church members, supporters and associated gift aid receipts. Unrestricted expenditure for the year totalled £557,003 (2023: £532,047) resulting in a surplus for the year of £13,732 (2023:surplus £73,195). Total funds at the year end totalled £568,384, which included restricted funds of £98,636.

We received £54,775 in gifts and reclaimed gift aid from a Gift Day in March 2024. This income has been designated to be used for a trainee pastor scheme in 2024/2025 and towards our new buildings fund.

The **New Venue Fund** holds gifts given with the restriction that they be expended on activities related to identifying, purchasing or developing buildings for core church activities within Bristol.

The **City Hands Fund** holds funds received from grants and donations given to support the work of our social action project City Hands, and the Fund continues to be expended.

Grants Policy

City Church Bristol is part of the Commission family of churches and has links with other churches within the UK and overseas. No specific proportion of our income or expenditure is set aside for grants, but the CIO will make gifts to individuals and/or other charitable organisations where finances allow and where the supported work aligns with our charitable objectives.

Reserves Policy

Salaries of permanent staff form the largest single component of church expenditure. The Trustees aim to hold reserves equal to approximately three months' salary expenditure; this was achieved throughout this reporting period.

Risk Policy

From the beginning of the CIO's existence in April 2014, in order to establish good practice, the Trustees and church Eldership have implemented a variety of systems, measures and control procedures to manage the risks to which the charity might be exposed. These are kept under regular review, with systems in place to mitigate the major risks. It is recognised that improvement of the measures in place is an ongoing activity and various actions were taken over the period covered by this report to address identified deficiencies.

Investment Powers

The CIO constitution authorises the Trustees to make and hold investments using the general funds of the charity, but no such investments are held currently.

Statement of Trustees Responsibilities

Charity law requires the Trustees to prepare financial statements for each accounting year that give a true and fair view of the state of the charity and of its income and expenditure for the year.

In preparing financial statements giving a true and fair view the Trustees follow best practice and:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Trustees and is signed on their behalf by:

nick todd
nick todd (Jun 19, 2025 16:33 GMT+1)

N.D. Todd, Chair of Trustees

Date: Jun 19, 2025

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CITY CHURCH BRISTOL
(‘the Charity’)**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2024 on pages 11 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 14 to 15.

Responsibilities and basis of report

As the charity’s trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the Charity’s accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

Since the Charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Sarah Crispin
Sarah Crispin (Jun 20, 2025 15:38 GMT+1)

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jun 20, 2025

CITY CHURCH BRISTOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	550,314	31,997	582,311	623,809
Charitable activities	4	19,814	-	19,814	16,977
Investments		607	-	607	430
Other income		-	-	-	248
Total income and endowments		<u>570,735</u>	<u>31,997</u>	<u>602,732</u>	<u>641,463</u>
EXPENDITURE ON:					
Charitable activities	5	557,003	30,817	587,820	541,291
Total expenditure		<u>557,003</u>	<u>30,817</u>	<u>587,820</u>	<u>541,291</u>
Net income/(expenditure)		13,732	1,180	14,912	100,172
Transfers between funds	12	-	-	-	-
Net movement in funds		<u>13,732</u>	<u>1,180</u>	<u>14,912</u>	<u>100,172</u>
Reconciliation of funds:					
Total funds brought forward		456,016	97,456	553,473	453,301
Total funds carried forward	12	<u>469,748</u>	<u>98,636</u>	<u>568,384</u>	<u>553,472</u>

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

All income and expenditure derive from continuing operations.

The notes on page 14-20 form part of these accounts.

CITY CHURCH BRISTOL
BALANCE SHEET
AS AT 31 AUGUST 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS					
Tangible assets	7	5,122	-	5,122	3,647
		<u>5,122</u>	<u>-</u>	<u>5,122</u>	<u>3,647</u>
CURRENT ASSETS					
Debtors	8	20,308	967	21,275	17,761
Cash at bank and in hand	9	459,955	98,918	558,872	549,530
		480,263	99,884	580,147	567,291
CREDITORS: Amounts falling due within one year	10	(15,636)	(1,248)	(16,885)	(17,465)
		<u>464,627</u>	<u>98,636</u>	<u>563,262</u>	<u>549,826</u>
Net current assets / (liabilities)					
		<u>469,748</u>	<u>98,636</u>	<u>568,384</u>	<u>553,473</u>
TOTAL NET ASSETS					
		<u>469,748</u>	<u>98,636</u>	<u>568,384</u>	<u>553,473</u>
FUND BALANCES					
Unrestricted Funds	12				
General funds		322,307	-	322,307	346,237
Designated funds		147,442	-	147,442	109,779
		<u>469,748</u>	<u>-</u>	<u>469,748</u>	<u>456,016</u>
Restricted Funds		-	98,636	98,636	97,456
		<u>469,748</u>	<u>98,636</u>	<u>568,384</u>	<u>553,473</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Nick Todd
Nick Todd (Jun 19, 2025 16:33 GMT+1)

N.D. Todd (Chair of Trustees)

Date: Jun 19, 2025

Charity number: 1156712

The notes on page 14-20 form part of these accounts.

CITY CHURCH BRISTOL
FOR THE YEAR ENDED 31 AUGUST 2024
CASH FLOW STATEMENT

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	a	<u>14,276</u>	<u>106,803</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		(4,934)	(1,619)
Net cash provided by/(used in) investing activities		<u>(4,934)</u>	<u>(1,619)</u>
Change in cash and equivalents in the reporting period		9,342	105,184
Cash and equivalents at the beginning of the year	b	549,530	444,346
Cash and cash equivalents at the end of the year	b	<u>558,872</u>	<u>549,530</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	549,530	9,342	558,873
Total net funds / (debt)	<u>549,530</u>	<u>9,342</u>	<u>558,873</u>

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	14,912	100,172
Adjustments for:		
Depreciation charges and provisions for impairment	3,459	4,082
Loss/(profit) on the sale of fixed assets	-	-
(Increase)/decrease in debtors	(3,514)	12,487
Increase/(decrease) in creditors	(581)	(9,937)
Net cash provided by (used in) operating activities	<u>14,276</u>	<u>106,803</u>

Note b: Analysis of cash and cash equivalents

	2024 £	2023 £
Cash at bank with immediate access	473,872	549,530
Total cash and cash equivalents	<u>558,872</u>	<u>549,530</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from consultancy and church activities and events.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

2 Accounting Policies (cont.)

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations

	2024	2023
	£	£
Donations of cash and similar	474,570	516,379
Grants receivable	4,240	-
Income tax recoverable	103,501	107,430
	<u>582,311</u>	<u>623,809</u>

4 Income from charitable activities

	2024	2023
	£	£
Church activities and events	17,814	12,362
Consultancy income	2,000	4,614
	<u>19,814</u>	<u>16,977</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

5 Charitable expenditure

	2024 £	2023 £
a Costs incurred directly on specific activities		
Staff Costs	328,136	296,245
Staff expenses	1,142	1,058
Teaching and pastoral	16,870	15,326
Evangelism and outreach	19,470	19,186
Student, youth and children's work	23,930	13,995
Church Support	3,132	-
Room hire	71,743	72,010
Other meeting costs	23,846	20,408
Commission Festival	7,366	3,330
	<u>495,635</u>	<u>441,557</u>
Grants payable (note 6c)	41,834	54,376
	<u>537,468</u>	<u>495,932</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,960	3,840
Other	3,279	1,005
	<u>7,239</u>	<u>4,845</u>
Office and building running costs	38,546	35,712
Depreciation of tangible fixed assets	3,459	4,082
Other costs	1,108	720
	<u>50,352</u>	<u>45,359</u>
Total expenditure	<u>587,820</u>	<u>541,291</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,472 (2023: £1,427) to Stewardship for payroll bureau and consultancy services

c Grants payable

	Institutions £	Individuals £	2024 £
Grants for UK and overseas mission	38,493	-	38,493
Grants for the relief of poverty	3,340	-	3,340
	<u>41,834</u>	<u>-</u>	<u>41,834</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	53,288	-	53,288
Grants for the relief of poverty	1,088	-	1,088
	<u>54,376</u>	<u>-</u>	<u>54,376</u>

The charity's principal grants to institutions comprised:

	2024 £	2023 £
Anthem Church Leicester	14,000	30,000
Commission	20,493	22,788
George Muller Charitable Trust	1,690	1,000
Newday	2,000	-
Bridges for Communities	1,000	-
Home for Good	1,100	-
Grants to institutions for less than £1,000 each	1,550	588
	<u>41,834</u>	<u>54,376</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2024	2023
	£	£
Gross wages and salaries	258,123	255,635
Social security	20,603	19,698
Pension costs	22,540	17,912
	<u>301,266</u>	<u>293,245</u>

The average monthly number of employees during the year was 10.25 (2023:9.7). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £155,475 (2023: £145,908).

7 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2024 £
Cost		
At 1 September 2023	22,571	22,571
Additions	4,934	4,934
Disposals	-	-
At 31 August 2024	<u>27,505</u>	<u>27,505</u>
Accumulated depreciation		
At 1 September 2023	18,923	18,923
Charge for the year	3,459	3,459
Eliminated on disposal	-	-
At 31 August 2024	<u>22,383</u>	<u>22,383</u>
Net book value		
At 31 August 2024	<u>5,122</u>	<u>5,122</u>
At 31 August 2023	<u>3,647</u>	<u>3,647</u>

8 Debtors

	2024	2023
	£	£
Falling due within one year:		
Tax recoverable	7,817	6,479
Other debtors	3,442	1,400
Prepayments and accrued income	10,015	9,882
	<u>21,275</u>	<u>17,761</u>

9 Cash at Bank and in Hand

	2024	2023
	£	£
Cash at bank with immediate access	473,872	549,530
Notice deposits	85,000	-
	<u>558,872</u>	<u>549,530</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

10 Creditors: liabilities falling due within one year

	2024	2023
	£	£
Trade creditors	9,161	6,094
Other creditors	410	1,421
Accruals	7,313	9,950
	<u>16,885</u>	<u>17,465</u>

11 Pension commitments

During the year employer's pension contributions totalling £20,970 (2023: £17,912) were payable to defined contribution personal pension schemes.

12 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2024 £	Incoming resources 2024 £	Outgoing resources 2024 £	Transfers in the year 2024 £	Gains and losses 2024 £	Closing balance 2024 £
<i>Designated Funds</i>						
Leadership Development and Buildings	109,779	52,776	(26,808)	11,695	-	147,442
	<u>109,779</u>	<u>52,776</u>	<u>(26,808)</u>	<u>11,695</u>	<u>-</u>	<u>147,442</u>
<i>General Unrestricted Funds</i>	346,237	517,960	(530,195)	(11,695)	-	322,307
	<u>346,237</u>	<u>517,960</u>	<u>(530,195)</u>	<u>(11,695)</u>	<u>-</u>	<u>322,307</u>
Total Unrestricted Funds	<u>456,016</u>	<u>570,735</u>	<u>(557,003)</u>	<u>-</u>	<u>-</u>	<u>469,748</u>
<i>Restricted Funds</i>						
New venue fund	43,232	6,073	-	-	-	49,304
City Hands	1,472	-	(140)	-	-	1,332
Fishponds Site	366	-	(116)	-	-	250
Streetlife	18,616	3,118	(6,969)	-	-	14,765
Green Pastures	3,375	1,500	-	-	-	4,875
Anthem Church Leicester	10,317	10,635	(14,000)	-	-	6,953
Social Action Fund	5,000	-	-	-	-	5,000
Trainee Pastor Fund	12,500	-	-	-	-	12,500
Other restricted funds	2,578	10,671	(9,593)	-	-	3,656
	<u>97,456</u>	<u>31,997</u>	<u>(30,817)</u>	<u>-</u>	<u>-</u>	<u>98,636</u>
Aggregate of funds	<u>553,472</u>	<u>602,732</u>	<u>(587,820)</u>	<u>-</u>	<u>-</u>	<u>568,384</u>

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2024 £
Tangible fixed assets	5,122	-	-	5,122
Debtors	19,788	520	967	21,275
Cash at bank and in hand	313,033	146,922	98,918	558,872
Creditors falling due within one year	(15,636)	-	(1,248)	(16,885)
	<u>322,307</u>	<u>147,442</u>	<u>98,636</u>	<u>568,384</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

12 Funds (cont.)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Anthem Church Leicester	30,000	-	(30,000)	-	-	-
Leadership Development and Building	-	-	-	109,779	-	109,779
	30,000	-	(30,000)	109,779	-	109,779
<i>General Unrestricted Funds</i>	352,821	604,462	(502,047)	(108,999)	-	346,237
<i>Total Unrestricted Funds</i>	382,821	604,462	(532,047)	781	-	456,016
<i>Restricted Funds</i>						
New venue fund	38,194	5,038	-	-	-	43,232
City Hands	1,936	-	(464)	-	-	1,472
Fishponds Site	1,647	-	(1,281)	-	-	366
Mozambique training	141	-	-	(141)	-	-
Streetlife	15,385	7,447	(4,216)	-	-	18,616
Green Pastures	1,875	1,500	-	-	-	3,375
Anthem Church Leicester	5,647	6,606	(1,936)	-	-	10,317
Social Action Fund	5,000	-	-	-	-	5,000
Trainee Pastor Fund	-	12,500	-	-	-	12,500
Other restricted funds	655	3,911	(1,348)	(640)	-	2,578
	70,479	37,001	(9,244)	(781)	-	97,456
<i>Aggregate of funds</i>	453,301	641,463	(541,291)	-	-	553,472

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			Restricted funds	2023
	General funds	Designated funds		funds	£
	£	£		£	£
Tangible fixed assets	3,647	-		-	3,647
Debtors	15,003	-		2,758	17,761
Cash at bank and in hand	345,053	109,779		94,699	549,530
Creditors falling due within one year	(17,465)	-		-	(17,465)
	346,237	109,779		97,456	553,473

The New Venue fund holds gifts given for activities related to identifying, purchasing or developing buildings for core church

The City Hands fund is for grants and donations given to support the work of our social action project City Hands.

The Fishponds Site fund is set aside towards the set up costs of establishing a third site of City Church in east Bristol.

The Mozambique training fund is to support our partnership with Ebenezer Agricultural College, Nampula, Mozambique.

The Streetlife fund is set aside to cover the ongoing running costs of providing food, clothing and supplies every Saturday evening in Bristol City Centre.

The Green Pastures fund is for monies directly donated toward the establishment of a house run and supported by City Church to home the vulnerable.

The Anthem Church Leicester fund is for monies donated towards an associated church plant in Leicester.

The Social Action Fund is for grant monies received towards our social action initiatives.

The Trainee Pastor Fund is for a trainee pastor at the Bradley Stoke site.

Other restricted funds includes one-off gifts given for specific causes in line with our charitable objectives and hardship funds.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2024

13 Operating lease commitments

The charity has an operating lease for its church office. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2024	2023
	£	£
Payments falling due:		
Within one year	21,857	6,777
Between one and five years	12,750	-
After five years	-	-
	<u>34,606</u>	<u>6,777</u>

During the year the charity was charged £21,348 (2023: £20,331) for its operating lease.

14 Transactions with related parties

During the year the charity:

- a) received donations totalling £32,604 (2023: £40,383) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).
- b) paid £2,776 for a weekend away for Trustees and Leaders including Key Staff.

During the year the charity also made the following payments to, or for, related parties:

- a) Sarah Todd, who is married to Nicholas Todd, a trustee, received employment benefits totalling £7,734 (2023: £6,098) for providing administrative services to the charity.

Except as disclosed in note 6 'Analysis of staff costs', there have been no other transactions with related parties during the year.

CITY CHURCH BRISTOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2024

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2024 £	Designated 2024 £	Restricted 2024 £	Total 2024 £	General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	497,539	52,776	31,997	582,311	586,808	-	37,001	623,809
Charitable activities	4	19,814	-	-	19,814	16,977	-	-	16,977
Investments		607	-	-	607	430	-	-	430
Other income		-	-	-	-	248	-	-	248
Total income and endowments		517,960	52,776	31,997	602,732	604,462	-	37,001	641,463
EXPENDITURE ON:									
Charitable activities:	5	530,195	26,808	30,817	587,820	502,047	30,000	9,244	541,291
Total Expenditure		530,195	26,808	30,817	587,820	502,047	30,000	9,244	541,291
Net income/(expenditure)		(12,235)	25,967	1,180	14,912	102,414	(30,000)	27,758	100,172
Transfers between funds	12	(11,695)	11,695	-	-	(108,999)	109,779	(781)	-
Net movement in funds		(23,930)	37,662	1,180	14,912	(6,584)	79,779	26,977	100,172
Reconciliation of funds:									
Total funds brought forward		346,237	109,779	97,456	553,472	352,821	30,000	70,479	453,301
Total funds carried forward	12	322,307	147,442	98,636	568,384	346,237	109,779	97,456	553,472

Accounts

City Church Bristol

Report and Accounts
Year ended 31 August 2023

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CITY CHURCH BRISTOL
CHARITY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2023

Trustees	Christina Tucker (resigned 31 December 2023) Nicholas Todd James Parsons (resigned 31 December 2022) Samuel Dalziel Sarah Evens Rachel Donne-Davis Lloyd Maynard (appointed 1 January 2024)
Key Staff	Andrew Cottingham Ben Welchman John Cooper
Governing Document	Charitable Incorporated Organisation registered 15 April 2014
Charity Registration Number	1156712
Principal Address	The Elmgrove Centre Elmgrove Road Bristol BS6 6AH
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank PLC 161 Whiteladies Road Bristol BS8 2RF

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City Church Bristol

Report of the Trustees

For the period 1 September 2022 – 31 August 2023

Objectives

City Church Bristol is a Charitable Incorporated Organisation (CIO); its constitution states the charity's objects as follows:

1. **The advancement of the Christian faith** and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the CIO.
2. **To relieve persons who are in condition of need** or hardship or who are sick and to relieve the distress caused thereby.
3. **To advance education.**

In order to fulfil these objectives, the Trust functions as a church, holding regular meetings and undertaking various outreach projects, applying its funds as appropriate.

Governance

The CIO was registered in April 2014, and functions as a church, previously known as Bridge Community Church. During 2017, the Elders and Trustees of Bridge Community Church made the decision to merge with City Church Bristol, a sister church meeting in central Bristol. This merger has resulted in a multi-site church with a shared Eldership, known as City Church Bristol. Following legal advice, and permission from the Charity Commission, the activities and assets of City Church (Bristol) Trust (registered charity 1087087) were transferred into this CIO, which was subsequently renamed City Church Bristol. City Church (Bristol) Trust ceased operations on 1 January 2018.

The Trustees delegate the day-to-day responsibility for leading the church and the organising of its meetings and various outreach projects to an Eldership. During this reporting period, the Eldership comprised Andrew Cottingham, Stuart Eggleston, James Lee, Nicholas Todd and Benjamin Welchman. Andy Cottingham, Ben Welchman and James Lee are employed full-time by the CIO.

Samuel Dalziel, Rachel Donne-Davis, Sarah Evens, James Parsons (until December 2022), Nicholas Todd (Chair), and Christina Tucker served as Trustees during this reporting period.

Trustees are recruited from the membership of City Church. Trustees should have demonstrated commitment to the church and its vision and values, as well as demonstrating integrity and Godly character.

Review of Activities

City Church is a multi-site church, with congregations based in the Bradley Stoke, Cotham & Fishponds areas of Bristol. The church does not currently own any buildings, and hires rooms in Bradley Stoke Community School, the Elmgrove Centre and Chester Park School for Sunday and midweek meetings as well as an office space at Fenton Court. The staff team changed at the start of this year, Simon Allen and an operations staff member joining the team making the staff up to 4 full-time and 1 part-time pastoral staff members, 3 part-time administrators and 1 full-time operations manager.

The overall vision of the church is 'helping Bristol believe', and we aim to do this in three key ways: **reaching** the whole of Bristol with the Gospel (the Good News of Jesus); **restoring** broken lives and serving the city; and **resourcing** sites and cities by training and developing leaders. These aims are fully in keeping with, and map onto, our formal charitable objectives as detailed below.

With respect to the charity's objectives, the following summarises the activities of the church.

a) Advance the Christian Faith (reaching Bristol with the Gospel)

The church continues to meet regularly, both on Sundays and mid-week, for worship, prayer and teaching on the fundamental doctrines of the Christian faith and their practical application to everyday living. Each week, we see between 300 & 450 people joining and praying across Bristol.

The primary responsibility for the Sunday teaching rests with the salaried pastors of the church, but other 'lay' and visiting preachers (particularly from other Commission churches) participate in this role.

Midweek Connect Groups continue to help the community life of our church flourish. At the start of this year, our groups ran on a termly model and we had new groups start during each of the school terms. Over the Spring term, we replicated the previous year's whole church format with our 'DNA' series whereby fortnightly, people across all 3 sites attended whole church meetings held at Abbeywood school in Filton and Ebenezer Church, as well as joining smaller house-groups in the weeks between. Over this term, there were 7 DNA midweek groups and 9 alternative groups, including a Home for Good Make Room course, exercise groups and a board game group. After Spring, we decided to change the termly model of connect groups to a yearly one, asking leaders to commit to longer-term groups to provide more consistency midweek and be more able to multiply groups.

We continued to train new and existing leaders, providing coaching sessions on pastoral care and leading groups both in personal and online.

At the Bradley Stoke site it has been a strong year, with a significant number of new people who have visited, teams restarting after the pandemic and others growing in size. Our youth ministry is flourishing with an average of 14 each week and a number of young people getting baptised and joining the teams.

A particular highlight of the year was Easter weekend, where a highly successful outreach Easter Egg hunt ran out of chocolate, because of such high attendance. Following this on Easter Sunday we had many guests, including some from the egg hunt.

At the Cotham site we had an excellent Alpha course with 50 guests in the Autumn and another online Alpha in the summer. Ministry teams have been strengthened and new teams like the Refreshments Team have been created. There are now 9 consistent Connect Groups from the Cotham site.

The Fishponds site has re-launched well following the covid pandemic, gathering between 60 and 75 adults and children each Sunday. It has also been a delight to add several new young families to our church community in east Bristol during the year.

CHILDREN'S MINISTRY

We have provision for our 0-5s age group across the sites on Sundays. At the Bradley Stoke site, a younger age group has restarted, and we are working hard to build strong teams across the sites in the next year and to share resources well.

The City Kids group (for ages 6-11) has had another good year. The main change has been to opt for teaching material that has been delivered instead of video. We are also working to develop the curriculum which will be shared across the sites. We have loved welcoming many of our kids' friends who have joined us for our end-of-term parties at Christmas, Easter and the summer term, giving them a taste of the life we have in Jesus.

YOUTH

At Bradley Stoke, our Sunday youth sessions see an average of 14 attendees. We offer a varied program; including the Youth Alpha course, facilitating discussions on Christianity's basics. Growth has come from young people inviting friends and transitions from our City Kids age group. Two new leaders have joined, bolstering our team to 5. Our focus remains on making disciples for Christ, guided by prayer for God's wisdom in our endeavours.

Cotham Youth thrived with fun mornings, including engaging games and Bible studies sparked encouraging discussions. The dedicated team ensured regular gatherings during Sunday mornings services, and we are recruiting for more leaders to join our team. We've enjoyed sharing resources with the other sites to support leaders. The core goal remains inspiring youth to love and follow the Lord

At Fishponds our youth continued to meet twice a month on Sundays for age appropriate bible study. On other weeks they made a huge contribution to the services at the Fishponds site, serving on the worship and setup teams, and helping as assistants in children's ministry.

Our Friday evening youth group for 11-18 year olds has met weekly during term time with numbers averaging 33 young people, rebounding strongly after the covid pandemic. It is exciting to report that six young people have been baptised in water this year which has been great to celebrate and many of the group have started serving at each of the sites.

Having previously trained some of the young people in group leadership there is a youth Connect Group that meets fortnightly. It is led by older teenagers and regularly gathers

10-12 young people. There is also a church youth band that provides a context for young people to play music together and learn to lead others in worship.

In January 2023 over 50 of our young people and youth leaders went for a weekend away at Woodcroft Christian Centre in Chepstow. This was followed in August 2023 when a similar number camped for a week at the Newday youth festival in East Anglia.

OUR CITY (students and young adults)

This year we've seen growth in the number of students in Our City which has been a real blessing - particularly to see a group of freshers who have really committed and been such an important part of the community. We had a great time at the Our City weekend away in February, where we had 40 people come along across the weekend. We've seen students and young adults deepen in their relationship with Jesus and step out into new opportunities. We're excited to see some of our newer students stepping into leadership roles next year by leading Our City connect groups.

LITTLE ELMS

In addition to weekly Sunday and midweek meetings, the church runs regular activities to help share the Christian faith whilst serving the community. The church runs a stay-and-play toddler morning, Little Elms, every Wednesday during term time at The Elmgrove Centre, which has had a fantastic year. The vast majority of attendees are not from City Church and are drawn from parents, childminders or grandparents from the local community.

EASTER & CHRISTMAS

As the key festivals in the Christian calendar, Christmas and Easter provide a fantastic opportunity to share the good news of Jesus with our local communities, and welcome those who may not normally attend church to our services. At Easter 2023, the church hosted Easter Egg hunts for local families in Cotham and Bradley Stoke which were each well attended.

Our Fishponds site hosted a Christmas Craft Evening which was attended by 39 guests, including several Ukrainians who have links with our community. Our Cotham site ran our popular Christmas Pudding making evening which was attended by 67 guests, the majority of whom were not members of our church.

ALPHA:

In the Autumn of 2022 we ran our biggest Alpha for many years with 50 guests coming along for that term. We then ran an online Alpha in the summer term with three guests, with two of them becoming part of the church community.

b) Relieve the Poor, Needy, Sick and Aged (restoring broken lives and serving the City)

We have been able to host various social action groups at the Fenton Court office over this year. The Home for Good champions have had their termly meetings in this space and a space to pray for the children in care as well as their families.

In September 2022, we introduced Simon Allen to the team.

STREETLIFE:

Street Life continues to reach out to the homeless and vulnerably housed with meals and clothing. The numbers of guests has steadily increased over the year to from 50 to more than 100 people weekly. There have been a lot of new people, including asylum seekers, who were housed in local hotels. The number of asylum seekers reached 50 people, including children: boosting our numbers to more than 150 people. We have successfully signposted asylum seekers to specialist provision during the year, to better suit their needs. The team is comprised of volunteers from City Church, various other churches, and from the wider community. This includes Scout groups, local community groups

ENCOUNTER

Encounter is our mid week meeting connecting with those people we may meet at Streetlife or other projects who might find church on a Sunday hard to access. We have a meal together, look to build community, hear a short talk about Jesus and create space for people to encounter Him. We have been gathering around 15 people every week with several of them also coming to church on a Sunday morning.

We recently took 10 of our encounter guests to Encounter Camp, a Bible week in the hills around Worcestershire. The week saw guests we'd taken making recommitments to Jesus, experience physical healing, hearing powerful testimonies of how Jesus has transformed lives, as well as joyful times of community together.

HARDSHIP:

The church holds a Hardship Fund, and from time to time provides financial support to church members in need. This may be in the form of food vouchers, purchasing essential items, or subsidising the cost of attending events.

PASTORAL CARE:

We place a high value on friendship and supportive relationships, as shown in the 'one-anothering' passages in the New Testament. We encourage everyone who calls City Church home to participate in the community life of the church. We recognise that there are some situations where church members, or those closely connected to the church, require a greater level of care or support than can be reasonably provided by their friends within the church. The church has developed a Pastoral Care Team, which is a

network of people who can provide pastoral care for more challenging situations such as serious illness, hospital admission, bereavement, or marriage breakdown. Provided pastoral care may include meeting regularly for a time, prayer support, recommended resources, or signposting to external agencies.

c) Advance Education (resourcing)

The church continues to develop leaders to help start services and ministries that will serve people in Bristol, and to plant churches beyond Bristol. In March 2023 the church had one of its largest ever gift days to raise money to partly fund a new trainee pastor programme that was expected to start in September 2023. We continued our leadership development programme for people who want to learn leadership skills and gain experience that they can apply both in the church and in their own working lives. In Autumn 2022, 10 leaders were part of a group being trained to lead teams and ministries. We provided support for members of our congregation to undertake graduate diploma and masters level theological training to develop them. Three members are currently completing their master's degree.

Beyond Bristol, we continued to support Anthem Church Leicester with a gift of £30,000 as part of our commitment to be a church planting resource. We were also glad to continue supporting the Emmanuel Church Belfast plant, both financially and with in-person visits.

Charitable Objects

The Trustees consider that the church continues to meet the objectives set out in the CIO's constitution, and have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission in December 2008.

The church would not be able to provide a wide range of services to beneficiaries without the continued support of a large number of willing supporters who give their time and skills voluntarily.

Financial Review

The CIO is financially dependent on the voluntary support of the church members.

Incoming and expended resources are reflected in the Statement of Financial Activities. All of the CIO's assets were employed directly in pursuing the CIO's charitable objective.

Unrestricted voluntary income (included associated Gift Aid) during the year totalled £604,462. Most of the income was from gifts from church members, supporters and associated gift aid receipts. Unrestricted expenditure for the year totalled £532,047 (2022: £445,592) resulting in an unrestricted surplus for the year of £73,195 (2022:surplus £65,752). Total funds at the year end totalled £553,473, which included restricted funds of £97,456.

We received £109,779 in unrestricted gifts and reclaimed gift aid from a Gift Day in March 2023. This income has been designated to be used for a trainee pastor scheme in 2023/2024 and towards our new buildings fund.

The **New Venue Fund** holds gifts given with the restriction that they be expended on activities related to identifying, purchasing or developing buildings for core church activities within Bristol.

The **City Hands Fund** holds funds received from grants and donations given to support the work of our social action project City Hands, and the Fund continues to be expended.

Grants Policy

City Church Bristol is part of the Commission family of churches and has links with other churches within the UK and overseas. No specific proportion of our income or expenditure is set aside for grants, but the CIO will make gifts to individuals and/or other charitable organisations where finances allow and where the supported work aligns with our charitable objectives.

Reserves Policy

Salaries of permanent staff form the largest single component of church expenditure. The Trustees aim to hold reserves equal to approximately three months' salary expenditure; this was achieved throughout this reporting period.

Risk Policy

From the beginning of the CIO's existence in April 2014, in order to establish good practice, the Trustees and church Eldership have implemented a variety of systems, measures and control procedures to manage the risks to which the charity might be exposed. These are kept under regular review, with systems in place to mitigate the major risks. It is recognised that improvement of the measures in place is an ongoing activity and various actions were taken over the period covered by this report to address identified deficiencies.

Investment Powers

The CIO constitution authorises the Trustees to make and hold investments using the general funds of the charity, but no such investments are held currently.

Statement of Trustees Responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing these financial statements, the trustees are required to:

- a) Select suitable accounting policies and apply them consistently;
- b) Observe the methods and principles in the Charities SORP;

- c) Make judgements and estimates that are reasonable and prudent;
- d) State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements;
- e) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Trustees and is signed on their behalf by:


Nick Todd (Jun 27, 2024 17:16 GMT+1)

N.D. Todd, Chair of Trustees

Date: Jun 27, 2024

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CITY CHURCH BRISTOL
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2023 on pages 11 to 21 following, which have been prepared on the basis of the accounting policies set out on pages 14 to 15.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Sarah Crispin
Sarah Crispin (Jun 27, 2024 20:08 GMT+1)

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Jun 27, 2024

CITY CHURCH BRISTOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	586,808	37,001	623,809	521,937
Charitable activities	4	16,977	-	16,977	18,690
Investments		430	-	430	5
Other income	5	248	-	248	2,102
Total income and endowments		604,462	37,001	641,463	542,735
EXPENDITURE ON:					
Charitable activities	6	532,047	9,244	541,291	454,295
Total expenditure		532,047	9,244	541,291	454,295
Net income/(expenditure)		72,415	27,757	100,172	88,440
Transfers between funds	13	781	(781)	-	-
Net movement in funds		73,195	26,977	100,172	88,440
Reconciliation of funds:					
Total funds brought forward		382,821	70,480	453,301	364,861
Total funds carried forward	13	456,016	97,456	553,473	453,301

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

All income and expenditure derive from continuing operations.

The notes on page 14-20 form part of these accounts.

CITY CHURCH BRISTOL
BALANCE SHEET
AS AT 31 AUGUST 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
FIXED ASSETS					
Tangible assets	8	3,647	-	3,647	6,110
		<u>3,647</u>	<u>-</u>	<u>3,647</u>	<u>6,110</u>
CURRENT ASSETS					
Debtors	9	15,003	2,758	17,761	30,247
Cash at bank and in hand	10	454,832	94,699	549,531	444,346
		<u>469,835</u>	<u>97,456</u>	<u>567,291</u>	<u>474,594</u>
CREDITORS: Amounts falling due within one year	11	(17,465)	-	(17,465)	(27,403)
		<u>(17,465)</u>	<u>-</u>	<u>(17,465)</u>	<u>(27,403)</u>
Net current assets / (liabilities)		<u>452,370</u>	<u>97,456</u>	<u>549,826</u>	<u>447,191</u>
TOTAL NET ASSETS		<u>456,017</u>	<u>97,456</u>	<u>553,473</u>	<u>453,301</u>
FUND BALANCES	13				
Unrestricted Funds					
General funds		346,238	-	346,238	352,822
Designated funds		109,779	-	109,779	30,000
		<u>456,017</u>	<u>-</u>	<u>456,017</u>	<u>382,822</u>
Restricted Funds		<u>-</u>	<u>97,456</u>	<u>97,456</u>	<u>70,479</u>
		<u>456,017</u>	<u>97,456</u>	<u>553,473</u>	<u>453,301</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

Nick Todd
Nick Todd (Jun 27, 2024 17:16 GMT+1)

N.D. Todd (Chair of Trustees)

Date: Jun 27, 2024

Charity number: 1156712

The notes on page 14-20 form part of these accounts.

CITY CHURCH BRISTOL
FOR THE YEAR ENDED 31 AUGUST 2023
CASH FLOW STATEMENT

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash provided by/(used in) operating activities	a	<u>106,804</u>	<u>109,422</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		(1,619)	(2,448)
Net cash provided by/(used in) investing activities		<u>(1,619)</u>	<u>(2,448)</u>
Change in cash and equivalents in the reporting period		105,185	106,974
Cash and equivalents at the beginning of the year	b	<u>444,346</u>	<u>337,372</u>
Cash and cash equivalents at the end of the year	b	<u>549,531</u>	<u>444,346</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	444,346	105,185	549,531
Total net funds / (debt)	<u>444,346</u>	<u>105,185</u>	<u>549,531</u>

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	100,172	88,440
Adjustments for:		
Depreciation charges and provisions for impairment	4,082	4,463
Loss/(profit) on the sale of fixed assets	-	323
(Increase)/decrease in debtors	12,487	8,178
Increase/(decrease) in creditors	(9,937)	8,018
Net cash provided by (used in) operating activities	<u>106,804</u>	<u>109,422</u>

Note b: Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank with immediate access	549,531	444,346
Total cash and cash equivalents	<u>549,531</u>	<u>444,346</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from consultancy and church activities and events.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

2 Accounting Policies (cont.)

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations

	2023	2022
	£	£
Donations of cash and similar	516,379	428,257
Income tax recoverable	107,430	93,680
	<u>623,809</u>	<u>521,937</u>

4 Income from charitable activities

	2023	2022
	£	£
Church activities and events	12,362	10,440
Consultancy income	4,614	8,250
	<u>16,977</u>	<u>18,690</u>

5 Other income

	2023	2022
	£	£
Sale of PA equipment	30	2,067
Other income	218	35
	<u>248</u>	<u>2,102</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

6 Charitable expenditure

	2023 £	2022 £
a Costs incurred directly on specific activities		
Staff Costs	296,245	261,031
Staff expenses	1,058	1,003
Teaching, training and pastoral	15,326	11,395
Evangelism and outreach	19,186	11,881
Student, youth and children's work	17,324	15,471
New Building	53	-
Room hire	72,010	67,494
Other meeting costs	20,354	15,172
	<u>441,557</u>	<u>383,448</u>
Grants payable (note 6c)	54,376	23,780
	<u>495,932</u>	<u>407,228</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,840	3,840
Other	1,005	924
	<u>4,845</u>	<u>4,764</u>
Office and building running costs	35,712	36,955
Depreciation of tangible fixed assets	4,082	4,463
Other costs	720	886
	<u>45,359</u>	<u>47,067</u>
Total expenditure	<u>541,291</u>	<u>454,295</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,427 (2022: £1,303) to Stewardship for payroll bureau and consultancy services

c Grants payable

	Institutions £	Individuals £	2023 £
Grants for UK and overseas mission	53,288	-	53,288
Grants for the relief of poverty	1,088	-	1,088
	<u>54,376</u>	<u>-</u>	<u>54,376</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	20,576	1,704	47,523
Grants for the relief of poverty	1,500	-	1,500
	<u>22,076</u>	<u>1,704</u>	<u>49,023</u>

The charity's principal grants to institutions comprised:

	2023 £	2022 £
Anthem Church Leicester	30,000	0
Commission	22,788	17,446
George Muller Charitable Trust	1,000	-
Hope Church	500	2,000
Catalyst	-	1,500
Grants to institutions for less than £1,000 each	88	1,130
	<u>54,376</u>	<u>22,076</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2023	2022
	£	£
Gross wages and salaries	255,635	225,689
Social security	19,698	16,750
Pension costs	17,912	18,532
	<u>293,245</u>	<u>260,971</u>

The average monthly number of employees during the year was 9.7 (2022:9). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £145,908 (2022: £138,942).

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2023 £
Cost		
At 1 September 2022	20,952	20,952
Additions	1,619	1,619
Disposals	-	-
At 31 August 2023	<u>22,571</u>	<u>22,571</u>
Accumulated depreciation		
At 1 September 2022	14,842	14,842
Charge for the year	4,082	4,082
Eliminated on disposal	-	-
At 31 August 2023	<u>18,923</u>	<u>18,923</u>
Net book value		
At 31 August 2023	<u>3,647</u>	<u>3,647</u>
At 31 August 2022	<u>6,110</u>	<u>6,110</u>

9 Debtors

	2023	2022
	£	£
Falling due within one year:		
Tax recoverable	6,479	16,550
Other debtors	1,400	-
Prepayments and accrued income	9,882	13,698
	<u>17,761</u>	<u>30,247</u>

10 Cash at Bank and in Hand

	2023	2022
	£	£
Cash at bank with immediate access	549,531	444,346
	<u>549,531</u>	<u>444,346</u>

11 Creditors: liabilities falling due within one year

	2023	2022
	£	£
Trade creditors	6,094	13,079
Pension	-	5,054
Other creditors	1,421	2,133
Accruals	9,950	7,137
	<u>17,465</u>	<u>27,403</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

12 Pension commitments

During the year employer's pension contributions totalling £17,912 (2022: £18,592) were payable to defined contribution personal pension schemes.

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2023 £	Incoming resources 2023 £	Outgoing resources 2023 £	Transfers in the year 2023 £	Gains and losses 2023 £	Closing balance 2023 £
<i>Designated Funds</i>						
Anthem Church Leicester	30,000	-	(30,000)	-	-	-
Leadership Development and Buildings	-	-	-	109,779	-	109,779
	30,000	-	(30,000)	109,779	-	109,779
<i>General Unrestricted Funds</i>	352,821	604,462	(502,047)	(108,999)		346,237
Total Unrestricted Funds	382,821	604,462	(532,047)	781	-	456,016
<i>Restricted Funds</i>						
New venue fund	38,194	5,038	-		-	43,232
City Hands	1,936	-	(464)	-	-	1,472
Fishponds Site	1,647	-	(1,281)	-	-	366
Mozambique training	141	-	-	(141)	-	-
Streetlife	15,385	7,447	(4,216)	-	-	18,616
Green Pastures	1,875	1,500	-	-	-	3,375
Anthem Church Leicester	5,647	6,606	(1,936)	-	-	10,317
Social Action Fund	5,000	-	-	-	-	5,000
Trainee Pastor Fund	-	12,500	-	-	-	12,500
Other restricted funds	655	3,911	(1,348)	(640)	-	2,578
	70,479	37,001	(9,244)	(781)	-	97,456
Aggregate of funds	453,301	641,463	(541,291)	-	-	553,473

The transfers referred to above were made for the following reasons:

- Transfer from general to Leadership Development and Building fund to set aside income received from the gift day.
- Transfers from Mozambique training fund and other restricted funds relate to expenditure in the prior year which had not been recorded as restricted.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2023 £
Tangible fixed assets	3,647	-	-	3,647
Debtors	15,003	-	2,758	17,761
Cash at bank and in hand	345,053	109,779	94,699	549,531
Creditors falling due within one year	(17,465)	-	-	(17,465)
	346,238	109,779	97,456	553,473

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

13 Funds (cont.)

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Anthem Church Leicester	-	-	-	30,000	-	30,000
	-	-	-	30,000	-	30,000
<i>General Unrestricted Funds</i>	315,721	511,343	(445,592)	(28,651)	-	352,821
<i>Total Unrestricted Funds</i>	315,721	511,343	(445,592)	1,349	-	382,821
<i>Restricted Funds</i>						
New venue fund	33,244	4,950	-	-	-	38,194
City Hands	2,406	-	(470)	-	-	1,936
Fishponds Site	3,606	700	(1,310)	(1,349)	-	1,647
Mozambique training	1,846	-	(1,704)	-	-	141
Bolivia Fund	1,130	-	(1,130)	-	-	-
Streetlife	5,894	13,385	(3,894)	-	-	15,385
Green Pastures	375	1,500	-	-	-	1,875
Anthem Church Leicester	-	5,824	(177)	-	-	5,647
Social Action Fund	-	5,000	-	-	-	5,000
Other restricted funds	640	33	(18)	-	-	655
	49,140	31,392	(8,703)	(1,349)	-	70,479
<i>Aggregate of funds</i>	364,861	542,735	(454,295)	-	-	453,301

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds £	Designated funds £	Restricted funds £	2022 £
Tangible fixed assets	6,110	-	-	6,110
Debtors	30,247	-	-	30,247
Cash at bank and in hand	343,867	30,000	70,479	444,346
Creditors falling due within one year	(27,403)	-	-	(27,403)
	352,822	30,000	70,479	453,301

The New Venue fund holds gifts given for activities related to identifying, purchasing or developing buildings for core church

The City Hands fund is for grants and donations given to support the work of our social action project City Hands.

The Fishponds Site fund is set aside towards the set up costs of establishing a third site of City Church in east Bristol.

The Mozambique training fund is to support our partnership with Ebenezer Agricultural College, Nampula, Mozambique.

The Bolivia Fund is to support ongoing ministry through a connection to churches in Bolivia.

The Streetlife fund is set aside to cover the ongoing running costs of providing food, clothing and supplies every Saturday evening in Bristol City Centre.

The Green Pastures fund is for monies directly donated toward the establishment of a house run and supported by City Church to home the vulnerable.

The Anthem Church Leicester fund is for monies donated towards an associated church plant in Leicester.

The Social Action Fund is for grant monies received towards our social action initiatives

Other restricted funds includes one-off gifts given for specific causes in line with our charitable objectives.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2023

14 Operating lease commitments

The charity has an operating lease for its church office. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2023 £	2022 £
Payments falling due:		
Within one year	6,777	20,332
Between one and five years	-	6,777
After five years	-	-
	<u>6,777</u>	<u>27,109</u>

During the year the charity was charged £20,331 (2022: £20,333) for its operating lease.

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £40,383 (2022: £40,309) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

During the year the charity also made the following payments to, or for, related parties:

- a) Sarah Todd, who is married to Nicholas Todd, a trustee, received employment benefits totalling £6,098 (2022: £4,126) for providing administrative services to the charity.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

CITY CHURCH BRISTOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2023

	Note	<u>Unrestricted funds</u>				<u>Unrestricted funds</u>			
		General 2023 £	Designated 2023 £	Restricted 2023 £	Total 2023 £	General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	586,808	-	37,001	623,809	490,545	-	31,392	521,937
Charitable activities	4	16,977	-	-	16,977	18,690	-	-	18,690
Investments		430	-	-	430	5	-	-	5
Other income	5	248	-	-	248	2,102	-	-	2,102
Total income and endowments		604,462	-	37,001	641,463	511,343	-	31,392	542,735
EXPENDITURE ON:									
Charitable activities:	6	502,047	30,000	9,244	541,291	445,592	-	8,703	454,295
Total Expenditure		502,047	30,000	9,244	541,291	445,592	-	8,703	454,295
Net income/(expenditure)		102,415	(30,000)	27,757	100,172	65,752	-	22,689	88,440
Transfers between funds	13	(108,999)	109,779	(781)	-	(28,651)	30,000	(1,349)	-
Net movement in funds		(6,584)	79,779	26,977	100,172	37,101	30,000	21,340	88,440
Reconciliation of funds:									
Total funds brought forward		352,821	30,000	70,480	453,301	315,721	-	49,140	364,861
Total funds carried forward	13	346,237	109,779	97,456	553,473	352,821	30,000	70,480	453,301

City Church Bristol 2023 Trust & CIO FINAL TO SIGN

Final Audit Report

2024-06-27

Created:	2024-06-26
By:	Sarah Crispin (sarah.crispin@stewardship.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAgkBHmZX3r0eTDpGgFGwJ3LgO1Ne9WqaZ

"City Church Bristol 2023 Trust & CIO FINAL TO SIGN" History

-  Document created by Sarah Crispin (sarah.crispin@stewardship.org.uk)
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-  Agreement completed.
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CITY CHURCH BRISTOL

England & Wales - Charity number 1156712

Accounts

City Church Bristol

Report and Accounts

Year ended 31 August 2022

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CITY CHURCH BRISTOL
CHARITY INFORMATION
FOR THE YEAR ENDED 31 AUGUST 2022

Trustees	Christina Tucker Nicholas Todd James Parsons (resigned 31 December 2022) Samuel Dalziel Sarah Evens Rachel Donne-Davis
Key Staff	Andrew Cottingham Ben Welchman John Cooper
Governing Document	Charitable Incorporated Organisation registered 15 April 2014
Charity Registration Number	1156712
Principal Address	The Elmgrove Centre Elmgrove Road Bristol BS6 6AH
Independent Examiner	Sarah Crispin ACA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank PLC 161 Whiteladies Road Bristol BS8 2RF

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City Church Bristol

Report of the Trustees

For the period 1 September 2021 – 31 August 2022

Objectives

City Church Bristol is a Charitable Incorporated Organisation (CIO); its constitution states the charity's objects as follows:

1. **The advancement of the Christian faith** and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the CIO.
2. **To relieve persons who are in condition of need** or hardship or who are sick and to relieve the distress caused thereby.
3. **To advance education.**

In order to fulfil these objectives, the Trust functions as a church, holding regular meetings and undertaking various outreach projects, applying its funds as appropriate.

Governance

The CIO was registered in April 2014, and functions as a church, previously known as Bridge Community Church. During 2017, the Elders and Trustees of Bridge Community Church made the decision to merge with City Church Bristol, a sister church meeting in central Bristol. This merger has resulted in a multi-site church with a shared Eldership, known as City Church Bristol. Following legal advice, and permission from the Charity Commission, the activities and assets of City Church (Bristol) Trust (registered charity 1087087) were transferred into this CIO, which was subsequently renamed City Church Bristol. City Church (Bristol) Trust ceased operations on 1 January 2018.

The Trustees delegate the day-to-day responsibility for leading the church and the organising of its meetings and various outreach projects to an Eldership. During this reporting period, the Eldership comprised Andy Cottingham, Stuart Eggleston, Jamie Finlay (until July 2022), James Lee, Nicholas Todd, Ben Welchman, and Paul Wood (until July 2022). Andy Cottingham, Ben Welchman, James Lee and Jamie Finlay (until July 2022) were employed full-time by the CIO.

Samuel Dalziel, Rachel Donne-Davis, Sarah Evens, James Parsons, Nicholas Todd (Chair), and Christina Tucker served as Trustees during this reporting period.

Trustees are recruited from the membership of City Church. Trustees should have demonstrated commitment to the church and its vision and values, as well as demonstrating integrity and godly character.

Review of Activities

City Church is a multi-site church, with congregations based in the Bradley Stoke, Cotham & Fishponds areas of Bristol. The church does not currently own any buildings, and hires rooms in Bradley Stoke Community School, the Elmgrove Centre and Chester Park School for Sunday and midweek meetings as well as an office space at Fenton Court. The staff team has changed this year, initially comprising four full-time and one part-time pastoral staff members, two part-time administrators and two full-time operations staff. In the later part of the year there were 3 full-time and two part-time pastoral staff members and 1 full-time operations staff member, with two part-time administrators.

The overall vision of the church is 'helping Bristol believe', and we aim to do this in three key ways: **reaching** the whole of Bristol with the Gospel (the Good News of Jesus); **restoring** broken lives and serving the city; and **resourcing** sites and cities by training and developing leaders. These aims are fully in keeping with, and map onto, our formal charitable objectives as detailed below.

Summary Impact of COVID-19 pandemic on Activities:

As a charity whose central purpose has been outworked through in-person meetings, the restrictions of COVID caused the greatest change in our activities we have experienced. From September 2021 we relaunched Sunday meetings at all three of our existing sites, as well as in-person ministries such as Little Elms, Youth & Our City.

The impact of COVID was still felt upon these with initial attendance lower than before due to the pandemic. However, through the reporting period we have seen a strong recovery in attendance and engagement with our activities to levels seen before COVID-19.

With respect to the charity's objectives, the following summarises the activities of the church.

a) Advance the Christian Faith (reaching Bristol with the Gospel)

The church continues to meet regularly, both on Sundays and mid-week, for worship, prayer and teaching on the fundamental doctrines of the Christian faith and their practical application to everyday living. Since the Covid-19 pandemic, some ministries and meetings have continued to take place online, an example being Tuesday morning prayer meetings which are held over zoom, making teaching and fellowship more accessible.

The primary responsibility for the Sunday teaching rests with the salaried pastors of the church, but other 'lay' and visiting preachers (particularly from other Commission churches) participate in this role.

Midweek Connect Groups continue to help the community life of our church flourish. Our groups run on a termly model and we have had new groups start during each of the school terms. New this year, we met as a whole church throughout the Spring term for the 'Life in the Spirit' series whereby fortnightly, people across all 3 sites attended

whole church meetings held at Orchard and Abbeywood schools in Filton as well as joining smaller house-groups in the weeks between. Over this term, there were 12 Life in the Spirit midweek groups and 6 activity groups, including a Home for Good foundations course, exercise groups and a board game group. This format was very well received and will be repeated in Spring 2023.

We continued to train new and existing leaders, providing coaching sessions on pastoral care and leading groups both in personal and online.

The City Kids team changed dramatically over the past year, in both leadership and volunteers on Sunday mornings. Despite the changes, City Kids has continued to go from strength to strength and build on the vision and core values initially set in 2019. The content planned and resourced, is being used across all 3 sites, reinforcing that we're meeting the goal of making a fully replicable curriculum. The video content which was created for the COVID lockdown periods, is being used alongside in-person teaching at all 3 sites.

From the summer of 2021 we launched family services which helped to engage children again in-person for the first time since March 2020. This returned to separate City Kids and 0-5s provision from September 2021 which was a very smooth transition, especially considering some of the younger children had never spent time away from their parents/carers due to the pandemic restrictions. The Candles and Sparklers (0-5s) curriculums were also revised, making over 3 years worth of planning materials which are replicable.

Restarting in person in September 2021, City Youth met together during Sunday services. The leaders and young people had brilliant fun and appreciated the opportunity to meet together in person after a year of online meetings. This has made room for opportunities to ask big and tough questions as well as discuss Biblical and ethical topics in a safe space, whilst sharing laughter together. At the Fishponds site, City Youth ran once a month, averaging 7 young people, Cotham ran every other week ranging from 4-22 young people and Bradley Stoke ran weekly with numbers consistently in the teens. Four of the youth have been baptised this year which has been great to celebrate and many of the group have started serving at each of the sites.

In January 2022 over 50 of our young people and youth leaders went for a weekend away at Woodcroft Christian Centre in Chepstow. This was followed in August 2022 when a similar number camped for a week at the Newday youth festival in East Anglia.

In addition to weekly Sunday and midweek meetings, the church runs regular activities to help share the Christian faith whilst serving the community. The church runs a stay-and-play toddler morning, Little Elms, every Wednesday during term time at The Elmgrove Centre. After an online presence during the Covid restrictions, Little Elms restarted in person in September 2021 gathering 20-50 children plus their carers. The vast majority of attendees are not from City Church and are local parents, childminders or grandparents. We have children and adults from other countries including two separate families that have moved to the UK in the last 6 months.

The format has been slightly changed since the pandemic, and we've been glad to hear some stories of the positive impact of Little Elms from attendees. Adults have often

commented that their children can find other groups difficult to settle but their child always is happy to be at Little Elms, and another adult said she feels glad for a group like this and it supports her mental health.

As the key festivals in the Christian calendar, Christmas and Easter provide a fantastic opportunity to share the good news of Jesus with our local communities, and welcome those who may not normally attend church to our services. At Easter 2022, the church hosted Easter Egg hunts for local families in Cotham and Bradley Stoke which were each well attended.

'Our City' is our student and young adult ministry and this year has seen the number of young adults grow significantly, with lots of students also attending.

Our City successfully relaunched in-person from September 2021 in a new venue and with a new meeting schedule. Engagement with students and young adults was consistently high, and new group leaders were put in place, growing in their gifts and skills. Our City had an excellent weekend away in Dartmoor in February 2022 with 40 students and young adults, deepening their relationships with God. The team are praying to see student's and young adults continue to deepen their faith, disciple one another and that we'd see new students and young adults coming to know Jesus.

We have continued to see people of all ages convert or recommit to the Christian faith through the work of the church, and this contributes in part to the growing membership. In summer 2022, we re-introduced an in-person Alpha course held at Fenton Court with 5 guests. We are delighted that three adults were baptised during the reporting period

b) Relieve the Poor, Needy, Sick and Aged (restoring broken lives and serving the City)

In March 2019 City Church adopted responsibility for the Streetlife ministry, which since 1997 has provided food and clothing for over 140 homeless people every week in the city centre of Bristol, many of whom are abused, lonely and vulnerable. The Church culture of generosity, compassion and the love of God, has made Street Life unique among service providers.

The Covid-19 effect on volunteers was still evident throughout the reporting period, with the ministry running with low volunteer numbers. Volunteers are from the wider community as well as church members.

Nevertheless, Streetlife has continued to be an active group operating every Saturday evening serving about 60-70 people each time. In the winter months, we are reaching another 25 people on the Walkabout, taking Street Life on wheels around the inner city, to where the homeless congregate and bed down.

Engagement with other community groups is still high, especially from Scout and Beaver groups, who have joined the teams on the Street. Richard Townsend has also given presentations on Homelessness to schools, youth groups, churches and to business, which has been a great opportunity to reach the wider community with the Gospel.

The impact of Streetlife has been clear for our guests; several have returned to tell us that they are reunited with family, have gained employment, or are settled in a church family and are free from their addictions etc. They have often reported that the Streetlife team kept them alive and has given them hope at their lowest ebb, and has never let them down.

Encounter restarted in person in September 2021 and has gathered people experiencing poverty, injustice and isolation at a midweek meeting which provides food, friendship and an opportunity to explore faith.

There has been a growing sense of community and the Encounter team had the privilege of taking a number of the group away for a week to Evesham in the summer. Following this, City Church has become a Green Pastures partner and is looking for a house to buy in order to provide a home for people experiencing homelessness. Due to the competitive housing market in Bristol, finding an appropriate house is proving challenging.

During the reporting period the longstanding City Hands project stopped taking new referrals from agencies, but continued to support existing clients.

The church's members are also encouraged, as individuals and as small groups, to demonstrate the love of God and Christian teaching by being "salt and light" in their neighbourhoods and communities, by caring for the sick, helping neighbours, being involved in community events, supporting their local schools, etc.

The church holds a Hardship Fund, and from time to time provides financial support to church members in need. This may be in the form of food vouchers, purchasing essential items, or subsidising the cost of attending Christian events.

We place a high value on friendship and supportive relationships, as shown in the 'one-anothering' passages in the New Testament. We encourage everyone who calls City Church home to participate in the community life of the church. We recognise that there are some situations where church members, or those closely connected to the church, require a greater level of care or support than can be reasonably provided by their friends within the church. The church has developed a Pastoral Care Team, which is a network of people who can provide pastoral care for more challenging situations such as serious illness, hospital admission, bereavement, or marriage breakdown. Provided pastoral care may include meeting regularly for a time, prayer support, recommended resources, or signposting to external agencies.

c) Advance Education (resourcing)

The church continues to develop leaders to help start services and ministries that will serve people in Bristol, and to plant churches beyond Bristol. We continued our leadership development programme for people who want to learn leadership skills and gain experience that they can apply both in the church and in their own working lives. We provided support for members of our congregation to undertake foundation, degree & masters level theological training to develop them. Three members are currently completing their master's degree, and two study at diploma or degree level.

Returning to in-person services, our communications and production teams have continued to face challenges of transitioning between online, hybrid and in-person meetings which are largely streamed online. Since September, Youth, 0-5s and City Kids resources have returned to in-person and, although many resources remain active online, content and planning is only delivered in-person, sometimes with pre-recorded videos.

Beyond Bristol, we were glad to continue supporting Emmanuel Church Belfast church plant, both financially and with in-person visits. In summer 2022, we also sent Jamie Finlay and his family to plant a church in Leicester. We have been financially supporting Anthem church as well as resourcing and visiting as this church establishes itself in a new city.

Charitable Objects

The Trustees consider that the church continues to meet the objectives set out in the CIO's constitution, and have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission in December 2008.

The church would not be able to provide a wide range of services to beneficiaries without the continued support of a large number of willing supporters who give their time and skills voluntarily.

Financial Review

The CIO is financially dependent on the voluntary support of the church members.

Incoming and expended resources are reflected in the Statement of Financial Activities. All of the CIO's assets were employed directly in pursuing the CIO's charitable objective.

Unrestricted voluntary income (included associated Gift Aid) during the year totalled £511,343. Most of the income was from gifts from church members, supporters and associated gift aid receipts. Unrestricted expenditure for the year totalled £445,592 (2021: £367,108) resulting in a surplus for the year of £65,752 (2021:£74,103). Total funds at the year end totalled £453,301, which included restricted funds of £70,480.

The resumption of in-person activities following the COVID pandemic had a large financial impact on the charity, with a large increase in cost compared to previous years. This was primarily due to venue hire and associated costs of in-person meeting, which ceased during the COVID pandemic.

The **New Venue Fund** holds gifts given with the restriction that they be expended on activities related to identifying, purchasing or developing buildings for core church activities within Bristol.

The **City Hands Fund** holds funds received from grants and donations given to support the work of our social action project City Hands, and the Fund continues to be expended.

The **Anthem Church Leicester Fund** is for monies donated towards an associated church plant in Leicester. This plant is led by Jamie Finlay, previously a pastor at the charity.

Social Action Fund: This fund is for grant monies received towards our social action initiatives.

The **Streetlife Fund** is for the operation of our weekly Streetlife project, which provides food, clothing and friendship to hundreds of people each month in Bristol.

The **Fishponds Setup Fund** is for funds given specifically towards the start up costs of the new Fishponds site of City Church. This was launched in March 2020.

Green Pastures Fund: Funds for the establishing of housing provision by the charity.

Grants Policy

City Church Bristol is part of the Commission family of churches and has links with other churches within the UK and overseas. No specific proportion of our income or expenditure is set aside for grants, but the CIO will make gifts to individuals and/or other charitable organisations where finances allow and where the supported work aligns with our charitable objectives.

Reserves Policy

Salaries of permanent staff form the largest single component of church expenditure. The Trustees aim to hold reserves equal to approximately three months' salary expenditure. At the end of August 2022 this equated to £56,521

At this amount, the trustees believe that the charity would be able to continue to operate in the event of a significant drop in funding. If this were to occur, an exercise to replace funding or to change the activities of the charity would be necessary.

At the end of the reporting period unrestricted free reserves amount to £388,511 which is above the level required by the policy. This is kept under close review by the trustees.

Plans for future period

As the impact of the COVID pandemic lessened throughout this period the charity continued to review operating expenditure.

We remain in a strong unrestricted reserves position, and plan to make use of the surplus above our minimum reserve toward our vision and five year goals.

One of the five year goals is to purchase property in Bristol. We plan to use part of our unrestricted reserves and new venues restricted fund towards this purchase when a building suitable for our charitable purposes becomes available.

We also plan to make use of these funds towards starting further sites of City Church within Bristol, and planting churches in cities beyond Bristol.

Risk Policy & Management

From the beginning of the CIO's existence in April 2014, in order to establish good practice, the Trustees and church Eldership have implemented a variety of systems, measures and control procedures to manage the risks to which the charity might be exposed. These are kept under regular review, with systems in place to mitigate the major risks. It is recognised that improvement of the measures in place is an ongoing activity and various actions were taken over the period covered by this report to address identified deficiencies.

The trustees review the major risks to which the charity is exposed and systems are established or revised to mitigate those risks.

Internal financial risks are managed by the implementation of financial procedures for the collection, banking and recording of all donations and the authorisation and recording of all expenditure. This includes all payments being countersigned, as well as all expense claims being subject to authorisations detailed in our expenses and procurement policy. The charity has two safeguarding leads and a Safeguarding Policy for Children & Vulnerable Adults. The charity also has a data protection policy (updated in 2018 to reflect GDPR regulations).

Investment Powers

The CIO constitution authorises the Trustees to make and hold investments using the general funds of the charity, but no such investments are held currently.

Payments to or on behalf of Trustees

Sarah Todd, who is married to Nicholas Todd, a Trustee, received employment benefits totalling £4,126 for providing administrative services to the charity. No other payments were made to Trustees or related parties, apart from the reimbursement of out of pocket expenditure.

Statement of Trustees Responsibilities

Charity law requires the Trustees to prepare financial statements for each accounting year that give a true and fair view of the state of the charity and of its income and expenditure for the year.

In preparing financial statements giving a true and fair view the Trustees follow best practice and:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements;

d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Trustees and is signed on their behalf by:

N.D. Todd

N.D. Todd, Chair of Trustees

Date: 26 June 2023

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CITY CHURCH BRISTOL
('the Charity')

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 August 2022 on pages 12 to 22 following, which have been prepared on the basis of the accounting policies set out on pages 15 to 16.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Sarah Crispin

Sarah Crispin ACA
Institute of Chartered Accountants in England and Wales
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: 27 June 2023

CITY CHURCH BRISTOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	490,545	31,392	521,937	473,770
Charitable activities	4	18,690	-	18,690	21
Investments		5	-	5	31
Other income	5	2,102	-	2,102	39
Total income and endowments		511,343	31,392	542,735	473,861
EXPENDITURE ON:					
Charitable activities	6	445,592	8,703	454,295	395,646
Raising funds	7	-	-	-	-
Other		-	-	-	-
Total expenditure		445,592	8,703	454,295	395,646
Net income/(expenditure)		65,752	22,689	88,440	78,215
Transfers between funds	13	1,349	(1,349)	-	-
Net movement in funds		67,101	21,340	88,440	78,215
Reconciliation of funds:					
Total funds brought forward		315,721	49,140	364,861	286,645
Total funds carried forward	13	382,822	70,480	453,301	364,860

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

All income and expenditure derive from continuing operations.

The notes on page 15-21 form part of these accounts.

CITY CHURCH BRISTOL
BALANCE SHEET
AS AT 31 AUGUST 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
FIXED ASSETS					
Tangible assets	8	6,110	-	6,110	8,448
		<u>6,110</u>	<u>-</u>	<u>6,110</u>	<u>8,448</u>
CURRENT ASSETS					
Debtors	9	29,832	415	30,247	38,425
Cash at bank and in hand	10	374,282	70,064	444,346	337,372
		<u>404,114</u>	<u>70,479</u>	<u>474,594</u>	<u>375,797</u>
CREDITORS: Amounts falling due within one year	11	(27,403)	-	(27,403)	(19,385)
		<u>(27,403)</u>	<u>-</u>	<u>(27,403)</u>	<u>(19,385)</u>
Net current assets / (liabilities)		<u>376,711</u>	<u>70,479</u>	<u>447,191</u>	<u>356,413</u>
Total assets less current liabilities		<u>382,822</u>	<u>70,479</u>	<u>453,301</u>	<u>364,861</u>
TOTAL NET ASSETS		<u>382,822</u>	<u>70,479</u>	<u>453,301</u>	<u>364,861</u>
FUND BALANCES	13				
Unrestricted Funds					
General funds		352,822	-	352,822	315,721
Designated funds		30,000	-	30,000	-
		<u>382,822</u>	<u>-</u>	<u>382,822</u>	<u>315,721</u>
Restricted Funds		<u>-</u>	<u>70,479</u>	<u>70,479</u>	<u>49,140</u>
		<u>382,822</u>	<u>70,479</u>	<u>453,301</u>	<u>364,861</u>

The financial statements were approved by the Board of Trustees and were signed on its behalf by:

N.D. Todd

N.D. Todd (Chair of Trustees)

Date: 26 June 2023

Charity number: 1156712

The notes on page 15-21 form part of these accounts.

CITY CHURCH BRISTOL
FOR THE YEAR ENDED 31 AUGUST 2022
CASH FLOW STATEMENT

	Note	2022 £	2021 £
Cash flows from operating activities:			
<i>Net cash provided by/(used in) operating activities</i>	a	<u>109,422</u>	<u>70,948</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		(2,448)	(6,186)
<i>Net cash provided by/(used in) investing activities</i>		<u>(2,448)</u>	<u>(6,186)</u>
Change in cash and equivalents in the reporting period		106,974	64,762
Cash and equivalents at the beginning of the year	b	<u>337,372</u>	<u>272,611</u>
Cash and cash equivalents at the end of the year	b	<u>444,346</u>	<u>337,373</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	337,373	106,974	444,347
Total net funds / (debt)	<u>337,373</u>	<u>106,974</u>	<u>444,347</u>

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2022 £	2021 £
<i>Net income/(expenditure) for the reporting period (as per the statement of financial activities)</i>	88,440	78,215
Adjustments for:		
Depreciation charges and provisions for impairment	4,463	4,012
Loss/(profit) on the sale of fixed assets	323	
(Increase)/decrease in debtors	8,178	(17,867)
Increase/(decrease) in creditors	8,018	6,587
<i>Net cash provided by (used in) operating activities</i>	<u>109,422</u>	<u>70,948</u>

Note b: Analysis of cash and cash equivalents

	2022 £	2021 £
Cash at bank with immediate access	444,346	337,372
Total cash and cash equivalents	<u>444,346</u>	<u>337,372</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

1 Statutory Information

The charity is a charitable incorporated organisation registered with the Charity Commission in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP")", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

Income from charitable activities represents income receivable from goods, services and facilities supplied in furtherance of the charity's charitable objects. It includes income from consultancy and church activities and events.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

d) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
-----------	-------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

h) Financial instruments

The charity's financial assets and financial liabilities all qualify as basic financial instruments, as defined by FRS102. Except for loans, creditors and debtors are measured at their expected settlement value (normally the amount of cash that the charity expects to pay or receive). The charity recognises liabilities for the principal of those loans that remains outstanding at the year end (i.e. the liabilities exclude any interest chargeable on the loans in future years).

i) Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

3 Donations

	2022	2021
	£	£
Donations of cash and similar	428,257	398,040
Income tax recoverable	93,680	75,730
	<u>521,937</u>	<u>473,770</u>

4 Income from charitable activities

	2022	2021
	£	£
Church activities and events	10,440	21
Consultancy income	8,250	-
	<u>18,690</u>	<u>21</u>

5 Other income

	2022	2021
	£	£
Sale of PA equipment	2,067	-
Other income	35	39
	<u>2,102</u>	<u>39</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

6 Charitable expenditure

	2022 £	2021 £
a Costs incurred directly on specific activities		
Staff Costs	261,031	269,445
Staff expenses	1,003	1,067
Teaching, training and pastoral	11,395	5,324
Evangelism and outreach	11,881	4,801
Student, youth and children's work	15,471	3,168
New Building	-	2,210
Room hire	67,494	10,458
Other meeting costs	15,172	13,186
	<u>383,448</u>	<u>309,659</u>
Grants payable (note 8c)	23,780	47,523
	<u>407,228</u>	<u>357,182</u>
b Costs incurred on support & administration		
Governance costs		
Independent examiner's fee	3,840	3,840
Other	924	1,115
	<u>4,764</u>	<u>4,955</u>
Office and building running costs	36,955	28,750
Depreciation of tangible fixed assets	4,463	4,012
Other costs	886	746
	<u>47,067</u>	<u>38,464</u>
Total expenditure	<u>454,295</u>	<u>395,646</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,303 (2021: £1,224) to Stewardship for payroll bureau and consultancy services

c Grants payable

	Institutions £	Individuals £	2022 £
Grants for UK and overseas mission	20,576	1,704	22,280
Grants for the relief of poverty	1,500		1,500
	<u>22,076</u>	<u>1,704</u>	<u>23,780</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	25,412	22,110	47,523
Grants for the relief of poverty	-	-	-
	<u>25,412</u>	<u>22,110</u>	<u>47,523</u>

The charity's principal grants to institutions comprised:

	2022 £	2021 £
Commission	17,446	16,420
Catalyst	1,500	-
Hope Church	2,000	-
International Egg Foundation	-	8,992
	<u>22,076</u>	<u>25,412</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

7 Analysis of staff costs, the cost of key management personnel and trustee remuneration

	2022	2021
	£	£
Gross wages and salaries	225,689	233,477
Social security	16,750	17,939
Pension costs	18,532	18,029
	<u>260,971</u>	<u>269,445</u>

The average monthly number of employees during the year was 9 (2021:9). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £138,942 (2021: £124,921).

8 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2022 £
Cost		
At 1 September 2021	19,150	19,150
Additions	2,448	2,448
Disposals	(647)	(647)
At 31 August 2022	<u>20,952</u>	<u>20,952</u>
Accumulated depreciation		
At 1 September 2021	10,702	10,702
Charge for the year	4,463	4,463
Eliminated on disposal	(323)	(323)
At 31 August 2022	<u>14,842</u>	<u>14,842</u>
Net book value		
At 31 August 2022	<u>6,110</u>	<u>6,110</u>
At 31 August 2021	<u>8,448</u>	<u>8,448</u>

9 Debtors

	2022	2021
	£	£
Falling due within one year:		
Tax recoverable	16,550	29,835
Prepayments and accrued income	13,698	8,591
	<u>30,247</u>	<u>38,425</u>

10 Cash at Bank and in Hand

	2022	2021
	£	£
Cash at bank with immediate access	444,346	337,372
	<u>444,346</u>	<u>337,372</u>

11 Creditors: liabilities falling due within one year

	2022	2021
	£	£
Trade creditors	13,079	4,000
Taxation and social security		
Pension	5,054	1,865
Other creditors	2,133	2,125
Accruals	7,137	11,394
	<u>27,403</u>	<u>19,385</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

12 Pension commitments

During the year employer's pension contributions totalling £18,592 (2021: £18,029) were payable to defined contribution personal pension schemes.

13 Funds

During the year the movements in the charity's funds were as follows:

	Opening balance 2022 £	Incoming resources 2022 £	Outgoing resources 2022 £	Transfers in the year 2022 £	Gains and losses 2022 £	Closing balance 2022 £
<i>Designated Funds</i>						
Anthem Church Leicester	-	-	-	30,000	-	30,000
	-	-	-	30,000	-	30,000
<i>General Unrestricted Funds</i>	315,721	511,343	(445,592)	(28,651)		352,821
Total Unrestricted Funds	315,721	511,343	(445,592)	1,349	-	382,821
<i>Restricted Funds</i>						
New venue fund	33,244	4,950	-	-	-	38,194
City Hands	2,406	-	(470)	-	-	1,936
Fishponds Site	3,606	700	(1,310)	(1,349)	-	1,647
Mozambique training	1,846	-	(1,704)	-	-	141
Bolivia Fund	1,130	-	(1,130)	-	-	-
Streetlife	5,894	13,385	(3,894)	-	-	15,385
Green Pastures	375	1,500	-	-	-	1,875
Anthem Church Leicester	-	5,824	(177)	-	-	5,647
Social Action Fund	-	5,000	-	-	-	5,000
Other restricted funds	640	33	(18)	-	-	655
	49,140	31,392	(8,703)	(1,349)	-	70,479
Aggregate of funds	364,860	542,735	(454,295)	-	-	453,301

The transfers referred to above were made for the following reasons:

- a) Transfer from the Fishponds fund to general to reflect the purchase of a fixed asset.

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>		Restricted funds	2022
	General funds	Designated funds	funds	£
	£	£	£	
Tangible fixed assets	6,110	-	-	6,110
Debtors	29,832	-	415	30,247
Cash at bank and in hand	344,282	30,000	70,064	444,346
Creditors falling due within one year	(27,403)	-	-	(27,403)
	352,822	30,000	70,479	453,301

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

In the previous year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Gains and losses 2021 £	Closing balance 2021 £
<i>General Unrestricted Funds</i>	241,618	441,211	(367,108)	-	-	315,721
<i>Total Unrestricted Funds</i>	241,618	441,211	(367,108)	-	-	315,721
<i>Restricted Funds</i>						
New venue fund	31,754	3,700	(2,210)	-	-	33,244
City Hands	3,189	-	(60)	(723)	-	2,406
Fishponds Site	3,996	-	(390)	-	-	3,606
Mozambique training	246	15,309	(13,710)	-	-	1,846
Bolivia Fund	1,130	-	-	-	-	1,130
Streetlife	4,627	4,273	(3,006)	-	-	5,894
Green Pastures	-	375	-	-	-	375
Other restricted funds	86	8,992	(9,161)	723	-	640
	45,027	32,650	(28,537)	-	-	49,140
<i>Aggregate of funds</i>	286,645	473,861	(395,646)	-	-	364,860

Analysis of net assets by fund

In the previous year, the assets and liabilities of the various funds were as follows:

	Unrestricted Funds			
	General funds £	Designated funds £	Restricted funds £	2021 £
Tangible fixed assets	8,448	-	-	8,448
Debtors	38,425	-	-	38,425
Cash at bank and in hand	288,232	-	49,140	337,372
Creditors falling due within one year	(19,385)	-	-	(19,385)
	315,721	-	49,140	364,861

The New Venue fund holds gifts given for activities related to identifying, purchasing or developing buildings for core church

The City Hands fund is for grants and donations given to support the work of our social action project City Hands.

The Fishponds Site fund is set aside towards the set up costs of establishing a third site of City Church in east Bristol.

The Mozambique training fund is to support our partnership with Ebenezer Agricultural College, Nampula, Mozambique.

The Bolivia Fund is to support ongoing ministry through a connection to churches in Bolivia.

The Streetlife fund is set aside to cover the ongoing running costs of providing food, clothing and supplies every Saturday evening in Bristol City Centre.

The Green Pastures fund is for monies directly donated toward the establishment of a house run and supported by City Church to home the vulnerable.

The Anthem Church Leicester fund is for monies donated towards an associated church plant in Leicester.

The Social Action Fund is for grant monies received towards our social action initiatives

Other restricted funds includes one-off gifts given for specific causes in line with our charitable objectives.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2022

14 Operating lease commitments

The charity has an operating lease for its church office. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2022 £	2021 £
Payments falling due:		
Within one year	1,093	20,333
Between one and five years	-	1,093
After five years	-	-
	<u>1,093</u>	<u>21,426</u>

During the year the charity was charged £20,333 (2021: £3,990) for its operating lease.

15 Transactions with related parties

During the year the charity:

- a) received donations totalling £40,309 (2021: £30,000) from related parties (which includes trustees, any other members of key management and anyone closely connected to them).

During the year the charity also made the following payments to, or for, related parties:

- a) Sarah Todd, who is married to Nicholas Todd, a trustee, received employment benefits totalling £4,126 (2021: £4,030) for providing administrative services to the charity.

Except as disclosed in note 7 'Analysis of staff costs', there have been no other transactions with related parties during the year.

CITY CHURCH BRISTOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted funds				Unrestricted funds			
		General 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	General 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:									
Donations and legacies	3	490,545	-	31,392	521,937	441,121	-	32,650	473,770
Charitable activities	4	18,690	-	-	18,690	21	-	-	21
Investments	5	5	-	-	5	31	-	-	31
Other income	5	2,102	-	-	2,102	39	-	-	39
Total income and endowments		511,343	-	31,392	542,735	441,212	-	32,650	473,861
EXPENDITURE ON:									
Charitable activities:	6	445,592	-	8,703	454,295	367,108	-	28,537	395,646
Total Expenditure		445,592	-	8,703	454,295	367,108	-	28,537	395,646
Net income/(expenditure)		65,752	-	22,689	88,440	74,103	-	4,113	78,215
Transfers between funds	13	(28,651)	30,000	(1,349)	-	-	-	-	-
Net movement in funds		37,101	30,000	21,340	88,440	74,103	-	4,113	78,215
Reconciliation of funds:									
Total funds brought forward		315,721	-	49,140	364,861	241,618	-	45,027	286,645
Total funds carried forward	13	352,822	30,000	70,480	453,301	315,721	-	49,140	364,860

Accounts

City Church Bristol

Report and Accounts

Year ended 31 August 2021

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CITY CHURCH BRISTOL
FOR THE YEAR ENDED 31 AUGUST 2021
CHARITY INFORMATION

Trustees	Christina Tucker Nicholas Todd James Parsons Samuel Dalziel Sarah Evens Rachel Donne-Davis (appointed 27th July 2021)
Key staff	Andrew Cottingham Ben Welchman John Cooper
Governing Document	Charitable Incorporated Organisation registered 15 April 2014
Charity Registration Number	1156712
Principal Address:	The Elmgrove Centre Elmgrove Road Bristol BS6 6AH
Independent Examiner	Archie McDowall BA, CA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank PLC 161 Whiteladies Road Bristol BS8 2RF

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City Church Bristol

Report of the Trustees

For the period 1 September 2020 – 31 August 2021

Objectives

City Church Bristol is a Charitable Incorporated Organisation (CIO); its constitution states the charity's objects as follows:

1. **The advancement of the Christian faith** and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the CIO.
2. **To relieve persons who are in condition of need** or hardship or who are sick and to relieve the distress caused thereby.
3. **To advance education.**

In order to fulfil these objectives, the Trust functions as a church, holding regular meetings and undertaking various outreach projects, applying its funds as appropriate.

Governance

The CIO was registered in April 2014, and functions as a church, previously known as Bridge Community Church. During 2017, the Elders and Trustees of Bridge Community Church made the decision to merge with City Church Bristol, a sister church meeting in central Bristol. This merger has resulted in a multi-site church with a shared Eldership, known as City Church Bristol. Following legal advice, and permission from the Charity Commission, the activities and assets of City Church (Bristol) Trust (registered charity 1087087) were transferred into this CIO, which was subsequently renamed City Church Bristol. City Church (Bristol) Trust ceased operations on 1 January 2018.

The Trustees delegate the day-to-day responsibility for leading the church and the organising of its meetings and various outreach projects to an Eldership. During this reporting period, the Eldership comprised Andy Cottingham, Stuart Eggleston, Jamie Finlay, James Lee, Nicholas Todd, Ben Welchman, and Paul Wood. Andy Cottingham, Ben Welchman, James Lee and Jamie Finlay are employed full-time by the CIO.

Samuel Dalziel, Sarah Evens, James Parsons, Nicholas Todd (Chair), and Christina Tucker served as Trustees during this reporting period. Rachel Donne-Davis was appointed as a trustee during the reporting period, on the 27th July 2021.

Trustees are recruited from the membership of City Church. Trustees should have demonstrated commitment to the church and its vision and values, as well as demonstrating integrity and Godly character.

Review of Activities

City Church is a multi-site church, with congregations based in the Bradley Stoke, Cotham & Fishponds areas of Bristol. The church does not currently own any buildings, and hires rooms in Bradley Stoke Community School, the Elmgrove Centre and Chester Park School for Sunday and midweek meetings. During this reporting period, the church moved from rented office space in the Elmgrove Centre to a rented office space at Fenton Court. The staff team currently comprises 4 full-time pastoral staff, 2 full-time operations staff, and 2 part-time administrators and one part-time pastoral staff member.

The overall vision of the church is 'helping Bristol believe', and we aim to do this in three key ways: **reaching** the whole of Bristol with the Gospel (the Good News of Jesus); **restoring** broken lives and serving the city; and **resourcing** sites and cities by training and developing leaders. These aims are fully in keeping with, and map onto, our formal charitable objectives as detailed below.

Summary Impact of COVID-19 pandemic on Activities:

As a charity whose central purpose has been outworked through in-person meetings, the lockdown restrictions of COVID caused the greatest change in our activities we have experienced. All of our activities moved wholly online from March until August 2020 including Sunday meetings, children's activities, midweek meetings, outreach and social action.

Despite the challenges presented by COVID we have still been able to pursue our vision and charitable objectives effectively, although there have been felt limitations on what is achievable.

Since September 2020 we have been livestreaming our Sunday services, initially with no in-person attendees, and then with a hybrid of in-person services streamed to the majority of the congregation at home.

In the transition towards the reopening of meetings at all sites, in the summer term we restarted in-person services, with a family service and an adult service each week. During the summer holidays 'Pop-Up Church' meetings were a success. This mode of meeting invited people to gather in gardens and parks across Bristol, to reconnect ahead of our in-person relaunch just after the end of the reporting period. Youth group meetings resumed in-person outdoors during the summer months also.

Midweek groups, Alpha and prayer meetings continued online throughout the period, as well as trustees' meetings.

The disadvantages of being physically separate continued, and were most evident in our Sunday meetings, children's and youth activities and social action ministries, which we hope to resume with in-person activities in the next reporting period.

With respect to the charity's objectives, the following summarises the activities of the church.

a) Advance the Christian Faith (reaching Bristol with the Gospel)

The church continues to meet regularly, both on Sundays and mid-week, for worship, prayer and teaching on the fundamental doctrines of the Christian faith and their practical application to

everyday living. During 2020 and until September 2021 this mostly happened through online means, with the minority of the congregation attending in person.

The primary responsibility for the Sunday teaching rests with the five salaried pastors of the church, but other 'lay' and visiting preachers (particularly from other Commission churches) participate in this role.

Midweek Connect Groups continue to help the community life of our church flourish. Our groups run on a termly model and we had new groups started during each of the school terms. In fact, 47 different groups have been run at different times during the year, including exciting new initiatives such as a Business Enterprise group that gather people who want to leverage their business skills to make a positive difference in the city, and a social action group called Encounter who provide food and friendship to vulnerable and disadvantaged people.

We continued to train new and existing leaders, providing coaching sessions on pastoral care and leading online groups.

During the past year, City Kids has continued to go from strength to strength and build on the vision and core values we set in 2019. We launched our third site in Fishponds in early 2020, so a large part of our focus was on recruiting and resourcing a strong team to lead City Kids on that site. Whilst they weren't able to meet many times before lockdown, it was brilliant to see City Kids being fully and effectively run there. When we developed City Kids, we intended it to be fully replicable in new sites, so this was a tremendous encouragement that we're meeting that goal.

Since that period City Kids has run online with the aim of helping children and families to grow in the Christian faith at home.

Throughout we wanted to make sure that children continued to be a valued part of church life and that they could grow spiritually, despite restrictions due to the pandemic. We also wanted to assist parents in having devotional times with their children. So we moved our 0-5s and City Kids ministries online, creating video content and supporting materials that allowed families to engage at home. We also ran regular competitions that allowed children to have more interaction with the church and each other. These resources proved to be really helpful, being used by families beyond Bristol and helping children to take genuine steps forward in their faith.

From the summer of 2021 we launched a family service which helped to engage children again in-person for the first time since March 2020.

City Youth has had an excellent year in which we have seen many of our young people make steps in their faith. They have successfully delivered weekly youth ministry via zoom through most of the year. From Summer term 2021 we started to introduce some in-person youth ministry, particularly outdoor socials that gathered up to 40 young people (11-18s).

In addition to weekly Sunday and midweek meetings, the church runs regular activities to help share the Christian faith whilst serving the community. The church runs a parent and toddler morning, Little Elms, every Wednesday during term time. For the whole year Little Elms met online, with a weekly story and song time. It allowed Little Elms to meet new families as well as staying connected with their existing community.

As the key festivals in the Christian calendar, Christmas and Easter provide a fantastic opportunity to share the good news of Jesus with our local communities, and welcome those who may not normally attend church to our services.

We were not able to run many of the usual outreach activities due to lockdown measures, but had a carol service online, as well as Good Friday and Easter guest services.

'Our City' is our student and young adult ministry and there have been some landmark moments throughout the year. This ministry met online with Our City Nights and smaller Connect Groups on Zoom. Despite this restriction new university freshers joined the ministry and an Our City Alpha was run from January 2021, with over 15 people attending to explore faith.

In addition we established further Our City Connect Groups which met weekly to study the Bible together during term time. They were a real success and we have created an additional Connect Group for the next academic year to meet in the east of Bristol. Students and young adults deepening in their faith including one student getting baptised. Our City provides an amazing opportunity for young people to grow and develop with many taking on new opportunities to lead and preach in 2020-2021.

We continue to see people of all ages convert or recommit to the Christian faith through the work of the church, and this contributes in part to the growing membership. This year, we ran Alpha courses online. We saw four individuals make first time commitments to follow Jesus. We desire to baptise people regularly, however restrictions due to COVID made this impracticable.

b) Relieve the Poor, Needy, Sick and Aged (restoring broken lives and serving the City)

In March 2019 City Church adopted responsibility for the StreetLife ministry, which since 1997 has provided food and clothing for over 140 homeless people every week in the city centre of Bristol.

Following the national lockdown, Streetlife restarted at the beginning of the reporting year, and resumed its unbroken weekly service. This was not without challenge, and we operated with a reduced team size, distributing clothing, hot & cold meals, drinks and toiletries to those in need. We have served between 50-70 people weekly throughout the period.

We have continued with around 120 volunteers engaged with Streetlife throughout the period, who are involved in making hot and cold meals and drinks; sorting clothing and toiletries. We receive huge support from across the community, from youth groups, schools and business, and have received invitations to give presentations of our work and to speak on homelessness.

The church continued to run the City Hands project this year, although due to COVID-19 City Hands hasn't been operating in its normal way. City Hands has been partnering with national Christian charity Linking Lives and other local churches to implement a telephone befriending service from May 2020 and through the reporting period. The service utilises volunteers from among our church community and links them with people feeling isolated. The service received referrals from community organisations, housing associations and social prescribers. Feedback to date has been very positive and we are committed to working in partnership with other churches to develop it further.

Encounter is essentially a church service with a difference; it is an opportunity for people we as a church community are befriending through social action projects like Streetlife (that provides food and clothing for the homeless and disadvantaged) to come for hot food, community and a chance to be part of a church service. Throughout the period Encounter meetings have largely been run remotely, but through these and 1:1 support, the team have continued to provide food, friendship and support for people who are experiencing homelessness, poverty, and challenging life circumstances through addiction and illness.

The church's members are also encouraged, as individuals and as small groups, to demonstrate the love of God and Christian teaching by being "salt and light" in their neighbourhoods and communities, by caring for the sick, helping neighbours, being involved in community events, supporting their local schools, etc.

Two examples of this are the community coffee mornings run by members at the Bradley Stoke site, and the Purdy Court ministry, which provides a monthly Sunday afternoon service for the elderly community.

This year Coffee & Cake continued to support guests through regular telephone calls and socially distanced garden visits when possible.

At Purdy Court a City Church team has faithfully been providing a monthly church service to this assisted living complex of 70 flats since 2011. Due to the COVID pandemic, and the nature of Purdy Court as retirement apartments, team members weren't able to access the building. However, the Connect Group continued on-line for team members, and we sent a homily (sermon in essay form) and a handmade card with a song to all our attendees for each month. At Christmas and Easter we sent an outreach card to all the residents of the whole complex.

After discussion with our leaders and Purdy Court manager it was decided to close the Purdy Court ministry and stand down the team for the time being.

The church holds a Hardship Fund, and from time to time provides financial support to church members in need. This may be in the form of food vouchers, purchasing essential items, or subsidising the cost of attending Christian events.

We place a high value on friendship and supportive relationships, as shown in the 'one-anothering' passages in the New Testament. We encourage everyone who calls City Church home to participate in the community life of the church.

We recognise that there are some situations where church members, or those closely connected to the church, require a greater level of care or support than can be reasonably provided by their friends within the church. The church has developed a Pastoral Care Team, which is a network of

people who can provide pastoral care for more challenging situations such as serious illness, hospital admission, bereavement, or marriage breakdown. Provided pastoral care may include meeting regularly for a time, prayer support, recommended resources, or signposting to external agencies.

c) Advance Education (resourcing)

The church continues to develop leaders to help start services and ministries that will serve people in Bristol, and to plant churches beyond Bristol. We continued our new leadership development programme for people who want to learn leadership skills and gain experience that they can apply both in the church and in their own working lives. This involved three separate leadership development groups at different levels run throughout the reporting period.

We provided support for members of our congregation to undertake foundation, degree & masters level theological training to develop them.

Our communications and production teams faced the challenge of transitioning to resource hybrid meetings with in-person attendees and live streaming worship services. Additionally we continued to provide online resources for children and young people throughout the period so they could continue to engage with church remotely.

Beyond Bristol we were glad to be able to support a church plant in Belfast both financially and with in-person visits, as well as financial support for the Ebenezer project in Mozambique.

Charitable Objects

The Trustees consider that the church continues to meet the objectives set out in the CIO's constitution, and have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission in December 2008.

The church would not be able to provide a wide range of services to beneficiaries without the continued support of a large number of willing supporters who give their time and skills voluntarily.

Financial Review

The CIO is financially dependent on the voluntary support of the church members.

Incoming and expended resources are reflected in the Statement of Financial Activities. All of the CIO's assets were employed directly in pursuing the CIO's charitable objective.

Unrestricted voluntary income (included associated Gift Aid) during the year totalled £441k. Total general fund expenditure during the reporting period was £367k. This was significantly less than the previous year as expenditure on in-person meetings was not incurred due to COVID. Overall income for the year exceeded expenditure, and the general fund balance at the end of this reporting period was £316k, with an additional £49k in restricted funds.

Grants Policy

City Church Bristol is part of the Commission family of churches and has links with other churches within the UK and overseas. No specific proportion of our income or expenditure is set aside for grants, but the CIO will make gifts to individuals and/or other charitable organisations where finances allow and where the supported work aligns with our charitable objectives.

Reserves Policy

Salaries of permanent staff form the largest single component of church expenditure. The Trustees aim to hold reserves equal to approximately three months' salary expenditure; this was achieved throughout this reporting period.

Risk Policy

From the beginning of the CIO's existence in April 2014, in order to establish good practice, the Trustees and church Eldership have implemented a variety of systems, measures and control procedures to manage the risks to which the charity might be exposed. These are kept under regular review, with systems in place to mitigate the major risks. It is recognised that improvement of the measures in place is an ongoing activity and various actions were taken over the period covered by this report to address identified deficiencies.

Investment Powers

The CIO constitution authorises the Trustees to make and hold investments using the general funds of the charity, but no such investments are held currently.

Statement of Trustees Responsibilities

Charity law requires the Trustees to prepare financial statements for each accounting year that give a true and fair view of the state of the charity and of its income and expenditure for the year.

In preparing financial statements giving a true and fair view the Trustees follow best practice and:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Trustees on 22 June 2022 and is signed on their behalf by:

Nick Todd

N.D. Todd, Chair of Trustees

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CITY CHURCH BRISTOL
(‘the Charity’)**

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 August 2021 on pages 11 to 20 following, which have been prepared on the basis of the accounting policies set out on page 14-15.

Responsibilities and basis of report

As the charity’s trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (‘the Act’).

I report in respect of my examination of the Charity’s accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner’s statement

Since the Charity’s gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Archie McDowall BA, CA
Institute of Chartered Accountants of Scotland

29 June 2022

Stewardship
1 Lamb's Passage
London
EC1Y 8AB

CITY CHURCH BRISTOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	441,120	32,650	473,770	484,240
Charitable activities	4	21	-	21	7,830
Investments		31	-	31	81
Other income		39	-	39	172
Total income and endowments		<u>441,211</u>	<u>32,650</u>	<u>473,861</u>	<u>492,324</u>
EXPENDITURE ON:					
Charitable activities:	5	367,108	28,537	395,646	413,372
Total expenditure		<u>367,108</u>	<u>28,537</u>	<u>395,646</u>	<u>413,372</u>
Net income/(expenditure)		<u>74,103</u>	<u>4,113</u>	<u>78,215</u>	<u>78,951</u>
Transfers between funds	11	-	-	-	-
Net movement in funds		<u>74,103</u>	<u>4,113</u>	<u>78,215</u>	<u>78,951</u>
Reconciliation of funds:					
Total funds brought forward		<u>241,618</u>	<u>45,027</u>	<u>286,645</u>	<u>207,694</u>
Total funds carried forward	11	<u>315,721</u>	<u>49,140</u>	<u>364,861</u>	<u>286,645</u>

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

All income and expenditure derive from continuing operations.

The notes on pages 14-20 form part of these accounts.

CITY CHURCH BRISTOL
BALANCE SHEET
AS AT 31 AUGUST 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2021 £	Total funds 2020 £
FIXED ASSETS					
Tangible assets	7	8,448	-	8,448	6,275
		<u>8,448</u>	<u>-</u>	<u>8,448</u>	<u>6,275</u>
CURRENT ASSETS					
Debtors	8	38,425	-	38,425	20,558
Cash at bank and in hand	9	288,232	49,140	337,372	272,611
		326,657	49,140	375,797	293,169
CREDITORS: Amounts falling due within one year	10	19,385	-	19,385	12,797
		<u>19,385</u>	<u>-</u>	<u>19,385</u>	<u>12,797</u>
Net current assets / (liabilities)		<u>307,273</u>	<u>49,140</u>	<u>356,413</u>	<u>280,371</u>
Total assets less current liabilities		<u>315,721</u>	<u>49,140</u>	<u>364,861</u>	<u>286,645</u>
Net assets		<u>315,721</u>	<u>49,140</u>	<u>364,861</u>	<u>286,645</u>
TOTAL NET ASSETS		<u>315,721</u>	<u>49,140</u>	<u>364,861</u>	<u>286,645</u>
FUND BALANCES					
Unrestricted Funds	11				
General funds		315,721	-	315,721	241,618
Designated funds		-	-	-	-
Restricted Funds		<u>-</u>	<u>49,140</u>	<u>49,140</u>	<u>45,028</u>
		<u>315,721</u>	<u>49,140</u>	<u>364,861</u>	<u>286,645</u>

The financial statements were approved by the Board of Trustees on 22 June 2022 and were signed on its behalf by:

Nick Todd

N.D. Todd (Chair of Trustees)

The notes on pages 14-20 form part of these accounts.

CITY CHURCH BRISTOL
FOR THE YEAR ENDED 31 AUGUST 2021
CASH FLOW STATEMENT

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>70,947</u>	<u>81,414</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		(6,186)	(5,373)
Net cash provided by/(used in) investing activities		<u>(6,186)</u>	<u>(5,373)</u>
Change in cash and equivalents in the reporting period		<u>64,761</u>	<u>76,042</u>
Cash and equivalents at the beginning of the year	b	<u>272,611</u>	<u>196,569</u>
Cash and cash equivalents at the end of the year	b	<u>337,372</u>	<u>272,611</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	272,611	64,761	337,372
Total net funds / (debt)	<u>272,611</u>	<u>64,761</u>	<u>337,372</u>

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2021 £	2020 £
Net income for the reporting period (as per the statement of financial activities)	78,215	78,951
Adjustments for:		
Depreciation charges and provisions for impairment	4,012	2,466
(Increase)/Decrease in debtors	(17,867)	(635)
Increase/(decrease) in creditors	6,587	632
Net cash provided by (used in) operating activities	<u>70,947</u>	<u>81,414</u>

Note b: Analysis of cash and cash equivalents

	2021 £	2020 £
Cash at bank with immediate access	337,372	272,611
Total cash and cash equivalents	<u>337,372</u>	<u>272,611</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

1 Statutory Information

The charity is a charitable incorporated organisation registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP)", with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
-----------	-------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

3 Donations and legacies

	Total 2021 £	Total 2020 £
Donations of cash and similar	398,040	402,872
Income tax recoverable	75,730	80,204
Government Grants (Job Retention Scheme)	-	1,164
	<u>473,770</u>	<u>484,240</u>

4 Income from charitable activities

	Total 2021 £	Total 2020 £
Church retreats and events	-	105
Community outreach programs	21	7,725
	<u>21</u>	<u>7,830</u>

5 Charitable expenditure

	Total 2021 £	Total 2020 £
a Costs incurred directly on specific activities		
Staff Costs	269,445	260,774
Staff expenses	1,067	2,032
Teaching, training and pastoral	5,324	6,494
Evangelism and outreach	4,801	10,950
Student, youth and children's work	3,168	7,689
New Building	2,210	1,836
Room hire	10,458	27,159
Other meeting costs	13,186	18,836
Grants payable (Note 4c)	47,523	48,041
	<u>357,182</u>	<u>383,810</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

b Costs incurred on support & administration

Governance costs		
Independent examiner's fee	3,840	3,840
Other	1,115	(1,642)
Office and building running costs	28,750	24,663
Depreciation	4,012	2,466
Other costs	746	236
	<u>38,464</u>	<u>29,563</u>
Total expenditure	<u>395,646</u>	<u>413,372</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,224 (2020: £1,227) to Stewardship for payroll bureau and consultancy services

c Grants payable

	Institutions £	Individuals £	2021 £
Grants for UK and overseas mission	25,412	22,110	47,523
	<u>25,412</u>	<u>22,110</u>	<u>47,523</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	31,853	16,188	48,041
	<u>7,500</u>	<u>18,380</u>	<u>48,041</u>

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 9 (2020: 9). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £124,921 (2020: £121,789).

7 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2021 £
Cost		
At 1 September 2020	12,965	12,965
Additions	6,186	6,186
At 31 August 2021	<u>19,150</u>	<u>19,150</u>
Accumulated depreciation		
At 1 September 2020	6,690	6,690
Charge for the year	4,012	4,012
At 31 August 2021	<u>10,702</u>	<u>10,702</u>
Net book value		
At 31 August 2021	<u>8,448</u>	<u>8,448</u>
At 31 August 2020	<u>6,275</u>	<u>6,275</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

8 Debtors

	2021 £	2020 £
Falling due within one year:		
Tax recoverable	29,835	17,281
Other debtors	8,591	3,277
Total debtors	<u>38,425</u>	<u>20,558</u>

9 Cash at Bank and in Hand

	2021 £	2020 £
Cash at bank with immediate access	337,372	272,611
	<u>337,372</u>	<u>272,611</u>

10 Creditors: liabilities falling due within one year

	2021 £	2020 £
Trade creditors	4,000	5,650
Pension	1,865	-
Other creditors	2,125	-
Accruals	11,394	7,148
	<u>19,385</u>	<u>12,797</u>

11 Funds

During the the year the movements in the charity's funds were as follows:

	Opening balance 2021 £	Incoming resources 2021 £	Outgoing resources 2021 £	Transfers in the year 2021 £	Closing balance 2021 £
<i>General Unrestricted Funds</i>	241,618	441,211	(367,108)	-	315,721
Total Unrestricted Funds	<u>241,618</u>	<u>441,211</u>	<u>(367,108)</u>	<u>-</u>	<u>315,721</u>
<i>Restricted Funds</i>					
New venue fund	31,754	3,700	(2,210)	-	33,244
City Hands	3,189	-	(60)	(723)	2,406
Fishponds Site	3,996	-	(390)	-	3,606
Mozambique training	246	15,309	(13,710)	-	1,846
Bolivia Fund	1,130	-	-	-	1,130
Streetlife	4,627	4,273	(3,006)	-	5,894
Green Pastures	-	375	-	-	375
Other restricted funds	86	8,992	(9,161)	723	640
	<u>45,028</u>	<u>32,650</u>	<u>(28,537)</u>	<u>-</u>	<u>49,140</u>
Aggregate of funds	<u>286,646</u>	<u>473,861</u>	<u>(395,646)</u>	<u>-</u>	<u>364,861</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2021
	£	£	£	£
Fixed assets	8,448	-	-	8,448
Debtors	38,425	-	-	38,425
Cash at bank and in hand	288,232	-	49,140	337,372
Current liabilities	(19,385)	-	-	(19,385)
	<u>315,721</u>	<u>-</u>	<u>49,140</u>	<u>364,861</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	2020	2020	2020	2020	2020
	£	£	£	£	£
<i>General Unrestricted Funds</i>	169,523	472,580	(390,486)	(10,000)	241,618
Total Unrestricted Funds	<u>169,523</u>	<u>472,580</u>	<u>(390,486)</u>	<u>(10,000)</u>	<u>241,618</u>

Restricted Funds

New venue fund	29,353	4,236	(1,836)	-	31,754
City Hands	3,189	-	-	-	3,189
Fishponds Site	-	-	(6,004)	10,000	3,996
Mozambique training	1,254	10,930	(11,938)	-	246
Bolivia Fund	1,130	-	-	-	1,130
Streetlife	3,245	3,764	(2,382)	-	4,627
Other restricted funds	-	812	(727)	-	86
	<u>38,171</u>	<u>19,743</u>	<u>(22,887)</u>	<u>10,000</u>	<u>45,028</u>
Aggregate of funds	<u>207,694</u>	<u>492,324</u>	<u>(413,372)</u>	<u>-</u>	<u>286,645</u>

In the previous year the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2020
	£	£	£	£
Fixed assets	6,275	-	-	6,275
Debtors	20,558	-	-	20,558
Cash at bank and in hand	227,583	-	45,028	272,611
Current liabilities	(12,797)	-	-	(12,797)
	<u>241,618</u>	<u>0</u>	<u>45,028</u>	<u>286,646</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2021

The New Venue fund holds gifts given for activities related to identifying, purchasing or developing buildings for core church activities within Bristol.

The City Hands fund is for grants and donations given to support the work of our social action project City Hands.

The Fishponds Site fund is set aside towards the set up costs of establishing a third site of City Church in east Bristol.

The Mozambique training fund is to support our partnership with Ebenezer Agricultural College, Nampula, Mozambique.

The Bolivia Fund is to support ongoing ministry through a connection to churches in Bolivia.

The Streetlife fund is set aside to cover the ongoing running costs of providing food, clothing and supplies every Saturday evening in

The Green Pastures fund is for monies directly donated toward the establishment of a house run and supported by City Church to hor

Other restricted funds includes one-off gifts given for specific causes in line with our charitable objectives.

12 Operating lease commitments

The charity has an operating lease for its church office. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2021 £	2020 £
Payments falling due:		
Within one year	20,333	-
Between one and five years	1,093	-
After five years	-	-
	<u>21,426</u>	<u>-</u>

During the year the charity was charged £3,990 (2020: £nil) for its operating lease.

13 Transactions with related parties

During the year the charity:

- a) received donations totalling £30,000 (2020: £50,355) from related parties (which includes trustees, anyone closely connected to them and key management).

During the year the charity also made the following payments to, or for, related parties:

- a) Sarah Todd, who is married to Nicholas Todd, a trustee, received employment benefits totalling £4,030 (2020: £3,858) for providing administrative services to the charity.

CITY CHURCH BRISTOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2021

	Note	<u>Unrestricted Funds</u>			<u>Unrestricted funds</u>		
		General 2021 £	Restricted 2021 £	Total 2021 £	General 2020 £	Restricted 2020 £	Total 2020 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	441,120	32,650	473,770	464,497	19,743	484,240
Charitable activities	4	21	-	21	7,830	-	7,830
Investments		31	-	31	81	-	81
Other income		39	-	39	172	-	172
Total income and endowments		441,211	32,650	473,861	472,580	19,743	492,324
EXPENDITURE ON:							
Charitable activities:	5	367,108	28,537	395,646	390,486	22,887	413,372
TOTAL EXPENDITURE		367,108	28,537	395,646	390,486	22,887	413,372
Net income/(expenditure)		74,103	4,113	78,215	82,095	(3,143)	78,951
Transfers between funds	11	-	-	-	(10,000)	10,000	-
		74,103	4,113	78,215	72,095	6,857	78,951
Other recognised gains/(losses):							
Net movement in funds		74,103	4,113	78,215	72,095	6,857	78,951
Reconciliation of funds:							
Total funds brought forward		241,618	45,027	286,645	169,523	38,171	207,694
Total funds carried forward	11	315,721	49,140	364,861	241,618	45,027	286,645

CITY CHURCH BRISTOL

England & Wales - Charity number 1156712

Accounts



CITY CHURCH



CITY CHURCH BRISTOL REPORT OF THE TRUSTEES

For the period 1st September 2019 – 31st August 2020

OFFICE DETAILS

City Church Bristol
The Elmgrove Centre
Elmgrove Road
Bristol, BS6 6AH

0117 924 33 22



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OBJECTIVES

City Church Bristol is a Charitable Incorporated Organisation (CIO); its constitution states the charity’s objects as follows:

The advancement of the Christian faith and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the CIO.

To relieve persons who are in condition of need or hardship or who are sick and to relieve the distress caused thereby.

To advance education.
In order to fulfil these objectives, the Trust functions as a church, holding regular meetings and undertaking various outreach projects, applying its funds as appropriate.



GOVERNANCE

The CIO was registered in April 2014, and functions as a church, previously known as Bridge Community Church. During the previous reporting period, the Elders and Trustees of Bridge Community Church made the decision to merge with City Church Bristol, a sister church meeting in central Bristol. This merger has resulted in a multi-site church with a shared Eldership, known as City Church Bristol. Following legal advice, and permission from the Charity Commission, the activities and assets of City Church (Bristol) Trust (registered charity 1087087) were transferred into this CIO, which was subsequently renamed City Church Bristol. City Church (Bristol) Trust ceased operations on 1 January 2018.

The Trustees delegate the day-to-day responsibility for leading the church and the organising of its meetings and various outreach projects to an Eldership. During this reporting period, the Eldership comprised Andy Cottingham, Stuart Eggleston, Nicholas Todd, Ben Welchman, and Paul Wood. James Lee & Jamie Finlay were recognised as elders in July 2020. Andy Cottingham, Ben Welchman, James Lee and Jamie Finlay are employed full-time by the CIO.

Samuel Dalziel, James Parsons, Philip Peacock (Chair from December 2017, resigned 9th August 2019), Nicholas Todd (Chair from September 2019) , and Christina Tucker served as Trustees during this reporting period. Trustees are recruited from the membership of City Church. Trustees should have demonstrated commitment to the church and its vision and values, as well as demonstrating integrity and Godly character.

REVIEW OF ACTIVITIES

City Church is a multi-site church, with congregations based in the Bradley Stoke and Cotham areas of Bristol. A third site was launched in the Fishponds areas in March 2020. The church does not currently own any buildings, and hires rooms in Bradley Stoke Community School, the Elmgrove Centre and Chester Park School for Sunday and midweek meetings. During this reporting period, the church continued to rent office space in the Elmgrove Centre to accommodate our staff team. The staff team currently comprises 4

Summary Impact of COVID-19 pandemic on Activities:

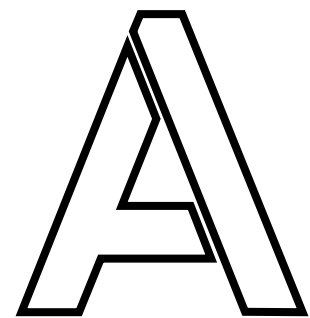
As a charity whose central purpose has been outworked through in-person meetings, the lockdown restrictions of COVID caused the greatest change in our activities we have experienced. All of our activities moved wholly online from March until August 2020 including Sunday meetings, children's activities, midweek meetings, outreach and social action.

Despite the challenges presented by COVID we have still been able to pursue our vision and charitable objectives effectively, although there has been felt limitations on what is

full-time pastoral staff, 2 full-time operations staff, and 2 part-time administrators and one part-time pastoral staff member. The overall vision of the church is 'helping Bristol believe', and we aim to do this in three key ways: reaching the whole of Bristol with the Gospel (the Good News of Jesus); restoring broken lives and serving the city; and resourcing sites and cities by training and developing leaders. These aims re fully in keeping with, and map onto, our formal charitable objectives as detailed below.

achievable. Operating online has had some advantages; we have seen new members join, an increase in midweek and prayer meeting uptake, and creativity in being able to start new initiatives such as telephone befriending, as well as connecting internationally with ease. Some of these positive online aspects will endure, however, the disadvantages of being physically separate are clearest in our Sunday meetings, children's and youth activities and social action ministries, which we hope to resume with in-person activities in the next reporting period.





With respect to the charity's objectives, the following summarises the activities of the church.

ADVANCE THE CHRISTIAN FAITH [Reaching Bristol with the Gospel]



The church continues to meet regularly, both on Sundays and mid-week, for worship, prayer and teaching on the fundamental doctrines of the Christian faith and their practical application to everyday living. The church regularly gathers over 100 people at the Bradley Stoke site, 200 people each week at the Cotham site, and over 50 at the Fishponds site.

The launch of the Fishponds Site was a particular highlight. A part-time pastoral staff member was employed from September 2019 for the launch in March 2020. 20 people have stepped into leading ministries and groups at this site in the east of the city, and relationships have been built with other local churches as well as members of the community. Due to the COVID-19 restrictions this new site was only able to meet four times in total before in-person church meetings were suspended in March 2020, however an excellent foundation has built upon for the site to continue when restrictions abate.

The primary responsibility for the Sunday teaching rests with the five salaried pastors of the church, but other 'lay' and visiting preachers [particularly from other Commission churches] participate in this role. The timings of the Sunday meetings are staggered, to allow the same preacher to speak at both sites.

Midweek Connect Groups continue to help the community life of our church flourish. Our Groups run on a termly model and we had new groups started during each of the school terms. In fact, 47 different groups have been run at different times during the year, including exciting new initiatives such as a Business Enterprise group that gather people who want to leverage their business skills to make a positive difference in the city, and a social action group called Encounter who provide food and friendship to vulnerable and disadvantaged people.

We continued to train new and existing leaders, providing coaching sessions on pastoral care and leading online groups.



During the past year, City Kids has continued to go from strength to strength and build on the vision and core values we set in 2019. We launched our third site in Fishponds in early 2020, so a large part of our focus was on recruiting and resourcing a strong team to lead City Kids on that site. Whilst they weren't able to meet many times before lockdown, it was brilliant to see City Kids being fully and effectively run there. When we developed City Kids, we intended it to be fully replicable in new sites, so this was a tremendous encouragement that we're meeting that goal.

Since March 2020, City Kids has run purely online with the aim of helping children and families to grow in the Christian faith at home. We strived as much as possible to retain all of the City Kids values despite not meeting in person - including fun, communicating the gospel of Jesus and encountering the Holy Spirit. For two terms, we provided video and written resources for families to use. Feedback from parents was good, but since Autumn 2020 we have opted instead to produce a weekly 30 minute video which replaced the previous resources. In order to increase the sense of togetherness and family engagement, we also created a weekly competition, which enabled us to connect with families personally.

The aim of this change also was to enable City Kids to be shared with friends and family outside the church. The programmes have been very well received and we have heard from many families outside the church and around the world who have benefitted from them.

Sunday morning sessions with the children are split by age. There are groups at all sites for those of pre-school and primary school age, with an Additional Needs team supporting primary school age children with additional needs in Cotham to be able to participate in the children's ministry in a meaningful way. From March to August 2020 activities for each age group of children were provided weekly online for families to engage in their own homes. Our usual participation in summer Bible camps with Commission was cancelled due to restrictions on meeting due to COVID.

City Youth has had an excellent year in which we have seen many of our young people make real steps in their faith. Significant moments were the weekend away in January where we took a group of nearly 50 young people to the Woodcroft Centre for a time of worship, prayer and teaching and it was wonderful to build stronger relationships with each other.

In addition, the transition to an online format from March to August has been very successful. During the period we have developed two teams to focus on our young people within the 11-14 age group and another for the 15-18 age group.

In addition to weekly Sunday and midweek meetings, the church runs regular activities to help share the Christian faith whilst serving the community. The church runs a parent and toddler morning, Little Elms, every Wednesday during term time. The sessions include free play time with opportunities for parents and carers to socialise and build friendships, as well as more structured story and song times where some Bible stories are included. Each week approximately 30 families attend Little Elms. This year, some highlights included a Christmas pottery painting session as well as a muddy bear hunt walk for children to accompany our adventure story “We’re going on a bear hunt.” From March to August the group switched online, primarily through the Facebook page. A weekly story and song time was enjoyed by many, alongside some extra activities for the children like a zoom tea party

As the key festivals in the Christian calendar, Christmas and Easter provide a fantastic opportunity to share the good news of Jesus with our local communities, and welcome those who may not normally attend church to our services. Once again, we ran our Christmas Pudding making evening, with many church members bringing unchurched guests along, and many guests attended our Christmas Carol services.

‘Our City’ is our student and young adult ministry and there have been some landmark moments throughout the year. Most significantly was our weekend away in which we took over 50 students and young adults to Dartmoor for a weekend which included teaching from the Bible, break-out sessions, time to get to know each other more. It is the first time we have done this and it was a great success with many people saying it was the highlight of their year. In addition we established further Our City Connect Groups which met weekly to study the Bible together during term time. They were a real success and we have created an additional Connect Group for the next academic year to meet in the East of Bristol.

We continue to see people of all ages convert or recommit to the Christian faith through the work of the church, and this contributes in part to the growing membership. This year, we ran three Alpha courses, one of which was solely online. We saw twelve individuals make first time commitments to follow Jesus, and one person publicly declared their Christian faith through baptism in water. We desire to baptise people regularly, however restrictions due to COVID in the second half of the year made this impracticable.





RELIEVE THE POOR, NEEDY, SICK AND AGED
[Restoring broken lives and serving the City]

City Church took part in the Bristol Churches Winter Night Shelter for the third year running, alongside 15 other churches in the city. City Church hosted the shelter once a week for four nights and one evening for up to 12 guests before the shelter was halted due to the national lockdown. Over 30 volunteers from City Church helped to run the shelter, providing meals, a bed for the night for the guests and helping to launder the bedding. The cumulative impact of this three-month long shelter project was 1032 nights of accommodation for the guests at different churches. Three guests moved into accommodation during their stay at the project and all the guests who were with the project when the national lockdown was announced were guaranteed a place in a hotel during the national lockdown.

In March 2019 City Church adopted responsibility for the StreetLife ministry, which since 1997 has provided food and clothing for over 140 homeless people every week in the city centre of Bristol.

Due to the national lockdown we suspended our activities. Nevertheless, we continued to support the active groups behind the scenes. We were co-founders of the Bristol Mutual Aid Group, resourcing them with food, clothing, sleeping bags and toiletries until its end in August. In August Street Life resumed operations every Saturday evening in the inner-city of Bristol. During this period, we served approximately 100 people each week.

The church continued to run the City Hands project this year, although Due to COVID-19 City Hands hasn't been operating in its normal way. City Hands has been partnering with national Christian charity Linking Lives and other local churches to implement a telephone befriending service from May 2020. The service utilises volunteers from among our church community and links them with people feeling isolated. Between May and August the service received 12 referrals from community organisations, housing associations and social prescribers. Feedback to date has been very positive, interest in the service amongst the referring organisations is growing and we are committed to working in partnership with other churches to develop it further.

2019-2020 saw the launch of a new meeting called Encounter - initially monthly, but now weekly. Encounter is essentially a church service with a difference; it is an opportunity for people we as a church community are befriending through social action projects like Streetlife [that provides food and clothing for the homeless and disadvantaged] to come for hot food, community and a chance to be part of a church service.

We launched in December 2019 with a three course Christmas Feast for 40 which was cooked by a 4-star hotel in Bristol. Since then we have gathered over 20 guests, many of whom we were able to support during the COVID lockdown and ongoingly with food parcels and support.

The church's members are also encouraged, as individuals and as small groups, to demonstrate the love of God and Christian teaching by being "salt and light" in their neighbourhoods and communities, by caring for the sick, helping neighbours, being involved in community events, supporting their local schools, etc.

Two examples of this are the community coffee mornings run by members at the Bradley Stoke site, and the Purdy Court ministry, which provides a monthly Sunday afternoon service for the elderly community.

This year Coffee & Cake continued to welcome new guests & regulars weekly to Brook Way Activity Centre in Bradley Stoke. Guests also enjoyed a christmas dinner with all the trimmings. From March 2020 weekly meetings were suspended, and guests have been supported through regular telephone calls and socially distanced visits when permissible.

At Purdy Court a City Church team has faithfully been providing a monthly church service to this assisted living complex of 70 flats since 2011. They have continued to reach out with invitational Christmas cards to all the residences, and have been gathering 12 guests and 8 team members. The group hasn't been able to meet since March 2020 due to COVID restrictions with the elderly residents. However, during this period the team have been sending cards and the usual sermon to residents by post.

The church holds a Hardship Fund, and from time to time provides financial support to church members in need. This may be in the form of food vouchers, purchasing essential items, or subsidising the cost of attending Christian events.

We place a high value on friendship and supportive relationships, as shown in the 'one-anothering' passages in the New Testament. We encourage everyone who calls City Church home to participate in the community life of the church.

We recognise that there are some situations where church members, or those closely connected to the church, require a greater level of care or support than can be reasonably provided by their friends within the church. The church has developed a Pastoral Care Team which is a network of people who can provide pastoral care for more challenging situations such as serious illness, hospital admission, bereavement, or marriage breakdown. Provided pastoral care may include meeting regularly for a time, prayer support, recommended resources, or signposting to external agencies.





ADVANCE EDUCATION [Resourcing]

The church continues to develop leaders to help start services and ministries that will serve people in Bristol. This year we launched a new leadership development programme for people who want to learn leadership skills and gain experience that they can apply both in the church and in their own working lives. At the end of this reporting period, 4 men and women had completed the programme. During this year we continued our internship programme with two interns joining our staff team, one for a single term and another for the duration of the academic year 2019-20.

Our worship team focussed on times of songwriting and went away for a night to focus on writing new material and getting initial recordings done. Plans to resource the wider church by recording these with a live audience were postponed due to COVID restrictions.

Our communications and production teams faced the major challenge of transitioning to broadcasting live & pre-recorded online church services. A portion of the summer was spent training and resourcing a team to produce our live streamed services, and transforming spaces at the Elmgrove Centre for this purpose. We have also had the privilege of creating online resources & mentoring to equip other churches with the lessons we have learnt in this period.

Also during the reporting period a portable system was created for the Fishponds site launch to integrate with the facilities at Chester Park Junior School. At the Bradley Stoke site a small format digital mixing console was purchased to support the worship team, and to make setup quicker for the longstanding team.

CHARITABLE OBJECTIVES

The Trustees consider that the church continues to meet the objectives set out in the CIO's constitution, and have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission in December 2008.

The church would not be able to provide a wide range of services to beneficiaries without the continued support of a large number of willing supporters who give their time and skills voluntarily.



FINANCIAL REVIEW

The CIO is financially dependent on the voluntary support of the church members.

Incoming and expended resources are reflected in the Statement of Financial Activities. All of the CIO's assets were employed directly in pursuing the CIO's charitable objective.

Unrestricted voluntary income (included associated Gift Aid) during the year totalled £464k. The significant growth in income compared to the previous year reflects the CIO's merger with City Church (Bristol) Trust as detailed above. The CIO also received some income from events run for church members and the local community (£8k).

Total general fund expenditure during the reporting period was £390k; again, this was a significant increase on the previous year's expenditure due to the CIO's merger with City Church (Bristol) Trust. Overall income for the year exceeded expenditure, and the general fund balance at the end of this reporting period was £242k, with an additional £45k in restricted funds.

The New Venue Fund holds gifts given with the restriction that they be expended on activities related to identifying, purchasing or developing buildings for core church activities within Bristol.

The City Hands Fund holds funds received from grants and donations given to support the work of our social action project City Hands, and the Fund continues to be expended.

The Mozambique and Bolivia Funds hold monies received to support current and former church members in carrying out humanitarian and missionary work in these countries.



GRANTS POLICY

City Church Bristol is part of the Commission family of churches and has links with other churches within the UK and overseas. No specific proportion of our income or expenditure is set aside for grants, but the CIO will make gifts to individuals and/or other charitable organisations where finances allow and where the supported work aligns with our charitable objectives.

RESERVES POLICY

Salaries of permanent staff form the largest single component of church expenditure. The Trustees aim to hold reserves equal to approximately three months' salary expenditure; this was achieved throughout this reporting period.

RISK POLICY

From the beginning of the CIO's existence in April 2014, in order to establish good practice, the Trustees and church Eldership have implemented a variety of systems, measures and control procedures to manage the risks to which the charity might be exposed. These are kept under regular review, with systems in place to mitigate the major risks. It is recognised that improvement of the measures in place is an ongoing activity and various actions were taken over the period covered by this report to address identified deficiencies. During this reporting period, we launched our church-wide Safeguarding Children Policy, and in March 2019 we launched our new Safeguarding Adults Policy.



INVESTMENT POWERS

The CIO constitution authorises the Trustees to make and hold investments using the general funds of the charity, but no such investments are held currently.

PAYMENTS TO OR ON BEHALF OF TRUSTEES

Sarah Todd, who is married to Nicholas Todd, a Trustee, received employment benefits totalling £3195 for providing administrative services to the charity. No other payments were made to Trustees or related parties, apart from the reimbursement of out of pocket expenditure.



STATEMENT OF TRUSTEES RESPONSIBILITIES

Charity law requires the Trustees to prepare financial statements for each accounting year that give a true and fair view of the state of the charity and of its income and expenditure for the year.

In preparing financial statements giving a true and fair view the Trustees follow best practice and:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011. We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

APPROVAL

This report was approved by the Trustees on 18 03 2021 and is signed on their behalf by:

N.D. Todd, Chair of Trustees



City Church Bristol

Report and Accounts

Year ended 31 August 2020

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CITY CHURCH BRISTOL
FOR THE YEAR ENDED 31 AUGUST 2020
CHARITY INFORMATION

Trustees	Christina Tucker Nicholas Todd James Parsons Samuel Dalziel Sarah Evens (appointed 28 April 2020)
Key staff	Andrew Cottingham Ben Welchman John Cooper
Governing Document	Charitable Incorporated Organisation registered 15 April 2014
Charity Registration Number	1156712
Principal Address:	The Elmgrove Centre Elmgrove Road Bristol BS6 6AH
Independent Examiner	Archie McDowall BA, CA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank PLC 161 Whiteladies Road Bristol BS8 2RF

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City Church Bristol

Report of the Trustees

For the period 1 September 2019 – 31 August 2020

Objectives

City Church Bristol is a Charitable Incorporated Organisation (CIO); its constitution states the charity's objects as follows:

1. **The advancement of the Christian faith** and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the CIO.
2. **To relieve persons who are in condition of need** or hardship or who are sick and to relieve the distress caused thereby.
3. **To advance education.**

In order to fulfil these objectives, the Trust functions as a church, holding regular meetings and undertaking various outreach projects, applying its funds as appropriate.

Governance

The CIO was registered in April 2014, and functions as a church, previously known as Bridge Community Church. During the previous reporting period, the Elders and Trustees of Bridge Community Church made the decision to merge with City Church Bristol, a sister church meeting in central Bristol. This merger has resulted in a multi-site church with a shared Eldership, known as City Church Bristol. Following legal advice, and permission from the Charity Commission, the activities and assets of City Church (Bristol) Trust (registered charity 1087087) were transferred into this CIO, which was subsequently renamed City Church Bristol. City Church (Bristol) Trust ceased operations on 1 January 2018.

The Trustees delegate the day-to-day responsibility for leading the church and the organising of its meetings and various outreach projects to an Eldership. During this reporting period, the Eldership comprised Andy Cottingham, Stuart Eggleston, Nicholas Todd, Ben Welchman, and Paul Wood. James Lee & Jamie Finlay were recognised as elders in July 2020. Andy Cottingham, Ben Welchman, James Lee and Jamie Finlay are employed full-time by the CIO.

Samuel Dalziel, James Parsons, Philip Peacock (Chair from December 2017, resigned 9th August 2019), Nicholas Todd (Chair from September 2019), and Christina Tucker served as Trustees during this reporting period.

Trustees are recruited from the membership of City Church. Trustees should have demonstrated commitment to the church and its vision and values, as well as demonstrating integrity and Godly character.

Review of Activities

City Church is a multi-site church, with congregations based in the Bradley Stoke and Cotham areas of Bristol. A third site was launched in the Fishponds areas in March 2020. The church does not currently own any buildings, and hires rooms in Bradley Stoke Community School, the Elmgrove Centre and Chester Park School for Sunday and midweek meetings. During this reporting period, the church continued to rent office space in the Elmgrove Centre to accommodate our staff team. The staff team currently comprises 4 full-time pastoral staff, 2 full-time operations staff, and 2 part-time administrators and one part-time pastoral staff member.

The overall vision of the church is 'helping Bristol believe', and we aim to do this in three key ways: **reaching** the whole of Bristol with the Gospel (the Good News of Jesus); **restoring** broken lives and serving the city; and **resourcing** sites and cities by training and developing leaders. These aims are fully in keeping with, and map onto, our formal charitable objectives as detailed below.

Summary Impact of COVID-19 pandemic on Activities:

As a charity whose central purpose has been outworked through in-person meetings, the lockdown restrictions of COVID caused the greatest change in our activities we have experienced. All of our activities moved wholly online from March until August 2020 including Sunday meetings, children's activities, midweek meetings, outreach and social action.

Despite the challenges presented by COVID we have still been able to pursue our vision and charitable objectives effectively, although there has been felt limitations on what is achievable. Operating online has had some advantages; we have seen new members join, an increase in midweek and prayer meeting uptake, and creativity in being able to start new initiatives such as telephone befriending, as well as connecting internationally with ease. Some of these positive online aspects will endure, however, the disadvantages of being physically separate are clearest in our Sunday meetings, children's and youth activities and social action ministries, which we hope to resume with in-person activities in the next reporting period.

With respect to the charity's objectives, the following summarises the activities of the church.

a) Advance the Christian Faith (reaching Bristol with the Gospel)

The church continues to meet regularly, both on Sundays and mid-week, for worship, prayer and teaching on the fundamental doctrines of the Christian faith and their practical application to everyday living. The church regularly gathers over 100 people at the Bradley Stoke site, 200 people each week at the Cotham site, and over 50 at the Fishponds site.

The launch of the Fishponds Site was a particular highlight. A part-time pastoral staff member was employed from September 2019 for the launch in March 2020. 20 people have stepped into leading ministries and groups at this site in the east of the city, and relationships have been built with other local churches as well as members of the community. Due to the COVID-19 restrictions this new site was only able to meet four times in total before in-person church meetings were suspended in March 2020, however an excellent foundation has built upon for the site to continue when restrictions abate.

The primary responsibility for the Sunday teaching rests with the five salaried pastors of the church, but other 'lay' and visiting preachers (particularly from other Commission churches) participate in

this role. The timings of the Sunday meetings are staggered, to allow the same preacher to speak at both sites.

Midweek Connect Groups continue to help the community life of our church flourish. Our groups run on a termly model and we had new groups started during each of the school terms. In fact, 47 different groups have been run at different times during the year, including exciting new initiatives such as a Business Enterprise group that gather people who want to leverage their business skills to make a positive difference in the city, and a social action group called Encounter who provide food and friendship to vulnerable and disadvantaged people.

We continued to train new and existing leaders, providing coaching sessions on pastoral care and leading online groups.

During the past year, City Kids has continued to go from strength to strength and build on the vision and core values we set in 2019. We launched our third site in Fishponds in early 2020, so a large part of our focus was on recruiting and resourcing a strong team to lead City Kids on that site. Whilst they weren't able to meet many times before lockdown, it was brilliant to see City Kids being fully and effectively run there. When we developed City Kids, we intended it to be fully replicable in new sites, so this was a tremendous encouragement that we're meeting that goal.

Since March 2020, City Kids has run purely online with the aim of helping children and families to grow in the Christian faith at home. We strived as much as possible to retain all of the City Kids values despite not meeting in person - including fun, communicating the gospel of Jesus and encountering the Holy Spirit. For two terms, we provided video and written resources for families to use. Feedback from parents was good, but since Autumn 2020 we have opted instead to produce a weekly 30-minute video which replaced the previous resources. In order to increase the sense of togetherness and family engagement, we also created a weekly competition, which enabled us to connect with families personally.

The aim of this change also was to enable City Kids to be shared with friends and family outside the church. The programmes have been very well received and we have heard from many families outside the church and around the world who have benefitted from them.

Sunday morning sessions with the children are split by age. There are groups at all sites for those of pre-school and primary school age, with an Additional Needs team supporting primary school age children with additional needs in Cotham to be able to participate in the children's ministry in a meaningful way. From March to August 2020 activities for each age group of children were provided weekly online for families to engage in their own homes. Our usual participation in summer Bible camps with Commission was cancelled due to restrictions on meeting due to COVID.

City Youth has had an excellent year in which we have seen many of our young people make real steps in their faith.

Significant moments were the weekend away in January where we took a group of nearly 50 young people to the Woodcroft Centre for a time of worship, prayer and teaching and it was wonderful to build stronger relationships with each other.

In addition, the transition to an online format from March to August has been very successful. During the period we have developed two teams to focus on our young people within the 11-14 age group and another for the 15-18 age group.

In addition to weekly Sunday and midweek meetings, the church runs regular activities to help share the Christian faith whilst serving the community. The church runs a parent and toddler morning, Little Elms, every Wednesday during term time. The sessions include free play time with opportunities for parents and carers to socialise and build friendships, as well as more structured story and song times where some Bible stories are included. Each week approximately 30 families attend Little Elms. This year, some highlights included a Christmas pottery painting session as well as a muddy bear hunt walk for children to accompany our adventure story "We're going on a bear hunt." From March to August the group switched online, primarily through the Facebook page. A weekly story and song time was enjoyed by many, alongside some extra activities for the children like a zoom tea party

As the key festivals in the Christian calendar, Christmas and Easter provide a fantastic opportunity to share the good news of Jesus with our local communities, and welcome those who may not normally attend church to our services. Once again, we ran our Christmas Pudding making evening, with many church members bringing unchurched guests along, and many guests attended our Christmas Carol services.

'Our City' is our student and young adult ministry and there have been some landmark moments throughout the year.

Most significantly was our weekend away in which we took over 50 students and young adults to Dartmoor for a weekend which included teaching from the Bible, breakout sessions, time to get to know each other more. It is the first time we have done this and it was a great success with many people saying it was the highlight of their year.

In addition, we established further Our City Connect Groups which met weekly to study the Bible together during term time. They were a real success and we have created an additional Connect Group for the next academic year to meet in the East of Bristol.

We continue to see people of all ages convert or recommit to the Christian faith through the work of the church, and this contributes in part to the growing membership. This year, we ran three Alpha courses, one of which was solely online. We saw twelve individuals make first time commitments to follow Jesus, and one person publicly declared their Christian faith through baptism in water. We desire to baptise people regularly, however restrictions due to COVID in the second half of the year made this impracticable.

b) Relieve the Poor, Needy, Sick and Aged (restoring broken lives and serving the City)

City Church took part in the Bristol Churches Winter Night Shelter for the third year running, alongside 15 other churches in the city. City Church hosted the shelter once a week for four nights and one evening for up to 12 guests before the shelter was halted due to the national lockdown. Over 30 volunteers from City Church helped to run the shelter, providing meals, a bed for the night

for the guests and helping to launder the bedding. The cumulative impact of this three-month long shelter project was 1032 nights of accommodation for the guests at different churches. Three guests moved into accommodation during their stay at the project and all the guests who were with the project when the national lockdown was announced were guaranteed a place in a hotel during the national lockdown.

In March 2019 City Church adopted responsibility for the Streetlife ministry, which since 1997 has provided food and clothing for over 140 homeless people every week in the city centre of Bristol.

Due to the national lockdown, we suspended our activities. Nevertheless, we continued to support the active groups behind the scenes. We were co-founders of the Bristol Mutual Aid Group, resourcing them with food, clothing, sleeping bags and toiletries until its end in August. In August Street Life resumed operations every Saturday evening in the inner-city of Bristol. During this period, we served approximately 100 people each week.

The church continued to run the City Hands project this year, although Due to COVID-19 City Hands hasn't been operating in its normal way. City Hands has been partnering with national Christian charity Linking Lives and other local churches to implement a telephone befriending service from May 2020. The service utilises volunteers from among our church community and links them with people feeling isolated. Between May and August, the service received 12 referrals from community organisations, housing associations and social prescribers. Feedback to date has been very positive, interest in the service amongst the referring organisations is growing and we are committed to working in partnership with other churches to develop it further.

2019-2020 saw the launch of a new meeting called Encounter - initially monthly, but now weekly. Encounter is essentially a church service with a difference; it is an opportunity for people we as a church community are befriending through social action projects like Streetlife (that provides food and clothing for the homeless and disadvantaged) to come for hot food, community and a chance to be part of a church service.

We launched in December 2019 with a three course Christmas Feast for 40 which was cooked by a 4-star hotel in Bristol. Since then, we have gathered over 20 guests, many of whom we were able to support during the COVID lockdown and ongoingly with food parcels and support.

The church's members are also encouraged, as individuals and as small groups, to demonstrate the love of God and Christian teaching by being "salt and light" in their neighbourhoods and communities, by caring for the sick, helping neighbours, being involved in community events, supporting their local schools, etc.

Two examples of this are the community coffee mornings run by members at the Bradley Stoke site, and the Purdy Court ministry, which provides a monthly Sunday afternoon service for the elderly community.

This year Coffee & Cake continued to welcome new guests & regulars weekly to Brook Way Activity Centre in Bradley Stoke. Guests also enjoyed a Christmas dinner with all the trimmings. From March

2020 weekly meetings were suspended, and guests have been supported through regular telephone calls and socially distanced visits when permissible.

At Purdy Court a City Church team has faithfully been providing a monthly church service to this assisted living complex of 70 flats since 2011. They have continued to reach out with invitational Christmas cards to all the residences, and have been gathering 12 guests and 8 team members. The group hasn't been able to meet since March 2020 due to COVID restrictions with the elderly residents. However, during this period the team have been sending cards and the usual sermon to residents by post.

The church holds a Hardship Fund, and from time to time provides financial support to church members in need. This may be in the form of food vouchers, purchasing essential items, or subsidising the cost of attending Christian events.

We place a high value on friendship and supportive relationships, as shown in the 'one-anothering' passages in the New Testament. We encourage everyone who calls City Church home to participate in the community life of the church.

We recognise that there are some situations where church members, or those closely connected to the church, require a greater level of care or support than can be reasonably provided by their friends within the church. The church has developed a Pastoral Care Team, which is a network of people who can provide pastoral care for more challenging situations such as serious illness, hospital admission, bereavement, or marriage breakdown. Provided pastoral care may include meeting regularly for a time, prayer support, recommended resources, or signposting to external agencies.

c) Advance Education (resourcing)

The church continues to develop leaders to help start services and ministries that will serve people in Bristol. This year we launched a new leadership development programme for people who want to learn leadership skills and gain experience that they can apply both in the church and in their own working lives. At the end of this reporting period, 4 men and women had completed the programme. During this year we continued our internship programme with two interns joining our staff team, one for a single term and another for the duration of the academic year 2019-20.

Our worship team focussed on times of song writing and went away for a night to focus on writing new material and getting initial recordings done. Plans to resource the wider church by recording these with a live audience were postponed due to COVID restrictions.

Our communications and production teams faced the major challenge of transitioning to broadcasting live & pre-recorded online church services. A portion of the summer was spent training and resourcing a team to produce our live streamed services, and transforming spaces at the Elmgrove Centre for this purpose. We have also had the privilege of creating online resources & mentoring to equip other churches with the lessons we have learnt in this period.

Also, during the reporting period, a portable system was created for the Fishponds site launch to integrate with the facilities at Chester Park Junior School. At the Bradley Stoke site a small format digital mixing console was purchased to support the worship team, and to make setup quicker for the longstanding team.

Charitable Objects

The Trustees consider that the church continues to meet the objectives set out in the CIO's constitution, and have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission in December 2008.

The church would not be able to provide a wide range of services to beneficiaries without the continued support of a large number of willing supporters who give their time and skills voluntarily.

Financial Review

The CIO is financially dependent on the voluntary support of the church members.

Incoming and expended resources are reflected in the Statement of Financial Activities. All of the CIO's assets were employed directly in pursuing the CIO's charitable objective.

Unrestricted voluntary income (included associated Gift Aid) during the year totalled £464k. The significant growth in income compared to the previous year reflects the CIO's merger with City Church (Bristol) Trust as detailed above. The CIO also received some income from events run for church members and the local community (£8k).

Total general fund expenditure during the reporting period was £390k; again, this was a significant increase on the previous year's expenditure due to the CIO's merger with City Church (Bristol) Trust. Overall income for the year exceeded expenditure, and the general fund balance at the end of this reporting period was £242k, with an additional £45k in restricted funds.

The **New Venue Fund** holds gifts given with the restriction that they be expended on activities related to identifying, purchasing or developing buildings for core church activities within Bristol.

The **City Hands Fund** holds funds received from grants and donations given to support the work of our social action project City Hands, and the Fund continues to be expended.

The **Mozambique** and **Bolivia Funds** hold monies received to support current and former church members in carrying out humanitarian and missionary work in these countries.

Grants Policy

City Church Bristol is part of the Commission family of churches and has links with other churches within the UK and overseas. No specific proportion of our income or expenditure is set aside for grants, but the CIO will make gifts to individuals and/or other charitable organisations where finances allow and where the supported work aligns with our charitable objectives.

Reserves Policy

Salaries of permanent staff form the largest single component of church expenditure. The Trustees aim to hold reserves equal to approximately three months' salary expenditure; this was achieved throughout this reporting period.

Risk Policy

From the beginning of the CIO's existence in April 2014, in order to establish good practice, the Trustees and church Eldership have implemented a variety of systems, measures and control procedures to manage the risks to which the charity might be exposed. These are kept under regular review, with systems in place to mitigate the major risks. It is recognised that improvement of the measures in place is an ongoing activity and various actions were taken over the period covered by this report to address identified deficiencies. During this reporting period, we launched our church-wide Safeguarding Children Policy, and in March 2019 we launched our new Safeguarding Adults Policy.

Investment Powers

The CIO constitution authorises the Trustees to make and hold investments using the general funds of the charity, but no such investments are held currently.

Payments to or on behalf of Trustees

Sarah Todd, who is married to Nicholas Todd, a Trustee, received employment benefits totalling £3195 for providing administrative services to the charity. No other payments were made to Trustees or related parties, apart from the reimbursement of out-of-pocket expenditure.

Statement of Trustees Responsibilities

Charity law requires the Trustees to prepare financial statements for each accounting year that give a true and fair view of the state of the charity and of its income and expenditure for the year.

In preparing financial statements giving a true and fair view the Trustees follow best practice and:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Trustees on 21 June 2021 and is signed on their behalf by:

N.D. Todd, Chair of Trustees

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CITY CHURCH BRISTOL
('the Charity')

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 August 2020 on pages 12 to 20 following, which have been prepared on the basis of the accounting policies set out on page 15-16.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Archie McDowall BA, CA
Institute of Chartered Accountants of Scotland

22 June 2021

For and on behalf of:
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

CITY CHURCH BRISTOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	464,497	19,743	484,240	501,591
Charitable activities	4	7,830	-	7,830	18,142
Investments		81	-	81	57
Other income		172	-	172	1,618
Total income and endowments		<u>472,580</u>	<u>19,743</u>	<u>492,324</u>	<u>521,408</u>
EXPENDITURE ON:					
Charitable activities:	5	<u>390,486</u>	<u>22,887</u>	<u>413,372</u>	<u>430,218</u>
Total expenditure		<u>390,486</u>	<u>22,887</u>	<u>413,372</u>	<u>430,218</u>
Net income/(expenditure)		<u>82,095</u>	<u>(3,143)</u>	<u>78,951</u>	<u>91,190</u>
Transfers between funds	11	(10,000)	10,000	-	-
Net movement in funds		<u>72,095</u>	<u>6,857</u>	<u>78,951</u>	<u>91,190</u>
Reconciliation of funds:					
Total funds brought forward		<u>169,523</u>	<u>38,171</u>	<u>207,694</u>	<u>116,504</u>
Total funds carried forward	11	<u>241,618</u>	<u>45,028</u>	<u>286,645</u>	<u>207,694</u>

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

All income and expenditure derive from continuing operations.

The notes on pages 15-20 form part of these accounts.

CITY CHURCH BRISTOL

BALANCE SHEET

AS AT 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £	Total funds 2019 £
FIXED ASSETS					
Tangible assets	7	6,275	-	6,275	3,369
		<u>6,275</u>	<u>-</u>	<u>6,275</u>	<u>3,369</u>
CURRENT ASSETS					
Debtors	8	20,558	-	20,558	19,923
Cash at bank and in hand	9	227,583	45,028	272,611	196,568
		<u>248,141</u>	<u>45,028</u>	<u>293,169</u>	<u>216,491</u>
CREDITORS: Amounts falling due within one year	10	12,797	-	12,797	12,166
		<u>12,797</u>	<u>-</u>	<u>12,797</u>	<u>12,166</u>
Net current assets / (liabilities)		<u>235,344</u>	<u>45,028</u>	<u>280,371</u>	<u>204,325</u>
Total assets less current liabilities		<u>241,618</u>	<u>45,028</u>	<u>286,646</u>	<u>207,694</u>
Net assets		<u>241,618</u>	<u>45,028</u>	<u>286,646</u>	<u>207,694</u>
TOTAL NET ASSETS		<u>241,617</u>	<u>45,028</u>	<u>286,645</u>	<u>207,694</u>
FUND BALANCES					
Unrestricted Funds	11				
General funds		241,618	-	241,618	169,523
Designated funds		-	-	-	-
Restricted Funds		<u>-</u>	<u>45,028</u>	<u>45,028</u>	<u>38,171</u>
		<u>241,618</u>	<u>45,028</u>	<u>286,645</u>	<u>207,694</u>

The financial statements were approved by the Board of Trustees on 21 June 2021 and were signed on its behalf by:

N.D. Todd, Chair of Trustees

The notes on pages 15-20 form part of these accounts.

CITY CHURCH BRISTOL
FOR THE YEAR ENDED 31 AUGUST 2020
CASH FLOW STATEMENT

	Note	2020 £	2019 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>81,414</u>	<u>116,416</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		<u>(5,373)</u>	<u>(4,491)</u>
Net cash provided by/(used in) investing activities		<u>(5,373)</u>	<u>(4,491)</u>
Change in cash and equivalents in the reporting period		<u>76,042</u>	<u>111,925</u>
Cash and equivalents at the beginning of the year	b	<u>196,568</u>	<u>84,643</u>
Cash and cash equivalents at the end of the year	b	<u>272,610</u>	<u>196,568</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	196,568	76,042	272,610
Total net funds / (debt)	<u>196,568</u>	<u>76,042</u>	<u>272,610</u>

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020 £	2019 £
Net income for the reporting period (as per the statement of financial activities)	78,951	91,190
Adjustments for:		
Depreciation charges and provisions for impairment	2,466	1,281
(Increase)/Decrease in debtors	(635)	32,247
Increase/(decrease) in creditors	632	(8,301)
Net cash provided by (used in) operating activities	<u>81,414</u>	<u>116,417</u>

Note b: Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank with immediate access	272,611	196,568
Total cash and cash equivalents	<u>272,611</u>	<u>196,568</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

1 Statutory Information

The charity is a charitable incorporated organisation registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
-----------	-------------------

The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

3 Donations and legacies

	Total 2020 £	Total 2019 £
Donations of cash and similar	402,872	423,260
Income tax recoverable	80,204	78,331
Government Grants (Job Retention Scheme)	1,164	
	<u>484,240</u>	<u>501,591</u>

4 Income from charitable activities

	Total 2020 £	Total 2019 £
Church retreats and events	105	120
Community outreach programs	7,725	18,022
	<u>7,830</u>	<u>18,142</u>

5 Charitable expenditure

	Total 2020 £	Total 2019 £
a Costs incurred directly on specific activities		
Staff Costs	260,774	264,812
Staff expenses	2,032	2,683
Teaching, training and pastoral	6,494	6,412
Evangelism and outreach	10,950	7,155
Student, youth and children's work	7,689	14,818
New Building	1,836	6
Room hire	27,159	41,292
Other meeting costs	18,836	14,100
Weekend away	-	2,043
Impact expenditure	-	7,177
Grants payable (Note 4c)	48,041	25,880
	<u>383,810</u>	<u>386,378</u>
b Costs incurred on support & administration		
Office and building running costs	24,663	36,144
Depreciation	2,466	1,281
Governance	2,198	3,600
Other costs	236	2,816
	<u>29,563</u>	<u>43,841</u>
Total expenditure	<u>413,372</u>	<u>430,219</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,227(2019: £1,146) to Stewardship for payroll bureau and consultancy services

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

c Grants payable

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	31,853	16,188	48,041
	<u>31,853</u>	<u>16,188</u>	<u>48,041</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2019 £
Grants for UK and overseas mission	7,500	18,380	25,880
	<u>7,500</u>	<u>18,380</u>	<u>25,880</u>

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 9 (2019: 8). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £121,789 (2019: £115,956).

7 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2020 £
Cost		
At 1 September 2019	7,592	7,592
Additions	5,373	5,373
At 31 August 2020	<u>12,965</u>	<u>12,965</u>
Accumulated depreciation		
At 1 September 2019	4,224	4,224
Charge for the year	2,466	2,466
At 31 August 2020	<u>6,690</u>	<u>6,690</u>
Net book value		
At 31 August 2020	<u>6,275</u>	<u>6,275</u>
At 31 August 2019	<u>3,368</u>	<u>3,368</u>

8 Debtors

	2020 £	2019 £
Falling due within one year:		
Tax recoverable	17,281	11,477
Other debtors	3,277	8,446
Total debtors	<u>20,558</u>	<u>19,923</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

9 Cash at Bank and in Hand

	2020	2019
	£	£
Cash at bank with immediate access	272,611	196,568
	<u>272,611</u>	<u>196,568</u>

10 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Trade creditors	5,650	5,731
Accruals	7,148	6,434
	<u>12,797</u>	<u>12,165</u>

11 Funds

During the the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>General Unrestricted Funds</i>	169,523	472,580	(390,486)	(10,000)	241,618
Total Unrestricted Funds	<u>169,523</u>	<u>472,580</u>	<u>(390,486)</u>	<u>(10,000)</u>	<u>241,618</u>
<i>Restricted Funds</i>					
New venue fund	29,353	4,236	(1,836)	-	31,754
City Hands	3,189	-	-	-	3,189
Fishponds Site	-	-	(6,004)	10,000	3,996
Mozambique training	1,254	10,930	(11,938)	-	246
Bolivia Fund	1,130	-	-	-	1,130
Streetlife	3,245	3,764	(2,382)	-	4,627
Other restricted funds	-	812	(727)	-	86
	<u>38,171</u>	<u>19,743</u>	<u>(22,887)</u>	<u>10,000</u>	<u>45,028</u>
Aggregate of funds	<u>207,694</u>	<u>492,324</u>	<u>(413,372)</u>	<u>-</u>	<u>286,645</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2020
	£	£	£	£
Fixed assets	6,275	-	-	6,275
Debtors	20,558	-	-	20,558
Cash at bank and in hand	227,583	-	45,028	272,611
Current liabilities	(12,797)	-	-	(12,797)
	<u>241,618</u>	<u>0</u>	<u>45,028</u>	<u>286,646</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	2019	2019	2019	2019	2019
	£	£	£	£	£
<i>General Unrestricted Funds</i>	116,504	490,653	(416,306)	-	190,851
Total Unrestricted Funds	<u>116,504</u>	<u>490,653</u>	<u>(416,306)</u>	<u>-</u>	<u>190,851</u>

Restricted Funds

New venue fund	17,047	12,313	(6)	-	29,353
City Hands	3,189	-	-	-	3,189
Mozambique training	17	12,117	(10,880)	-	1,254
Bolivia Fund	1,130	-	-	-	1,130
Streetlife	-	4,720	(1,475)	-	3,245
Other restricted funds	(142)	1,606	(1,551)	88	-
	<u>21,241</u>	<u>30,755</u>	<u>(13,912)</u>	<u>88</u>	<u>38,171</u>
Aggregate of funds	<u>137,745</u>	<u>521,408</u>	<u>(430,218)</u>	<u>88</u>	<u>229,022</u>

In the previous year the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2019
	£	£	£	£
Fixed assets	3,369	-	-	3,369
Debtors	19,923	-	-	19,923
Cash at bank and in hand	158,397	-	38,171	196,568
Current liabilities	(12,165)	-	-	(12,165)
	<u>169,524</u>	<u>-</u>	<u>38,171</u>	<u>207,695</u>

12 Transactions with related parties

During the year the charity:

- a) received donations totalling £50,355 (2019: £20,947) from related parties (which includes trustees, anyone closely connected to them and key management).

During the year the charity also made the following payments to, or for, related parties:

- a) Sarah Todd, who is married to Nicholas Todd, a trustee, received employment benefits totalling £3,858 (2019: £3,195) for providing administrative services to the charity.

CITY CHURCH BRISTOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2020

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2020 £	2019 £	2020 £	2019 £	2020 £	2019 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	464,497	286,719	19,743	32,146	484,240	501,591
Charitable activities	4	7,830	8,643	-	-	7,830	18,142
Investments		81	89	-	-	81	57
Other income		172	51,915	-	-	172	1,618
Total income and endowments		472,580	347,366	19,743	32,146	492,324	521,408
EXPENDITURE ON:							
Charitable activities:	5	390,486	306,122	22,887	10,906	413,372	430,218
TOTAL EXPENDITURE		390,486	306,122	22,887	10,906	413,372	430,218
Net income/(expenditure)		82,095	41,244	(3,143)	21,240	78,951	91,190
Transfers between funds	11	(10,000)	-	10,000	-	-	-
		72,095	41,244	6,857	21,240	78,951	91,190
Other recognised gains/(losses):							
Net movement in funds		72,095	41,244	6,857	21,240	78,951	91,190
Reconciliation of funds:							
Total funds brought forward		169,523	116,504	38,171	-	207,694	116,504
Total funds carried forward	11	241,618	157,748	45,028	21,240	286,645	207,694

City Church Bristol

Report and Accounts

Year ended 31 August 2020

Stewardship 
Active generosity

1 Lamb's Passage, London EC1Y 8AB
www.stewardship.org.uk

CITY CHURCH BRISTOL
FOR THE YEAR ENDED 31 AUGUST 2020
CHARITY INFORMATION

Trustees	Christina Tucker Nicholas Todd James Parsons Samuel Dalziel Sarah Evens (appointed 28 April 2020)
Key staff	Andrew Cottingham Ben Welchman John Cooper
Governing Document	Charitable Incorporated Organisation registered 15 April 2014
Charity Registration Number	1156712
Principal Address:	The Elmgrove Centre Elmgrove Road Bristol BS6 6AH
Independent Examiner	Archie McDowall BA, CA Stewardship 1 Lamb's Passage London EC1Y 8AB
Bankers	Barclays Bank PLC 161 Whiteladies Road Bristol BS8 2RF

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City Church Bristol

Report of the Trustees

For the period 1 September 2019 – 31 August 2020

Objectives

City Church Bristol is a Charitable Incorporated Organisation (CIO); its constitution states the charity's objects as follows:

1. **The advancement of the Christian faith** and to fulfil such other purposes which are exclusively charitable according to the law of England and Wales and are connected with the charitable work of the CIO.
2. **To relieve persons who are in condition of need** or hardship or who are sick and to relieve the distress caused thereby.
3. **To advance education.**

In order to fulfil these objectives, the Trust functions as a church, holding regular meetings and undertaking various outreach projects, applying its funds as appropriate.

Governance

The CIO was registered in April 2014, and functions as a church, previously known as Bridge Community Church. During the previous reporting period, the Elders and Trustees of Bridge Community Church made the decision to merge with City Church Bristol, a sister church meeting in central Bristol. This merger has resulted in a multi-site church with a shared Eldership, known as City Church Bristol. Following legal advice, and permission from the Charity Commission, the activities and assets of City Church (Bristol) Trust (registered charity 1087087) were transferred into this CIO, which was subsequently renamed City Church Bristol. City Church (Bristol) Trust ceased operations on 1 January 2018.

The Trustees delegate the day-to-day responsibility for leading the church and the organising of its meetings and various outreach projects to an Eldership. During this reporting period, the Eldership comprised Andy Cottingham, Stuart Eggleston, Nicholas Todd, Ben Welchman, and Paul Wood. James Lee & Jamie Finlay were recognised as elders in July 2020. Andy Cottingham, Ben Welchman, James Lee and Jamie Finlay are employed full-time by the CIO.

Samuel Dalziel, James Parsons, Philip Peacock (Chair from December 2017, resigned 9th August 2019), Nicholas Todd (Chair from September 2019), and Christina Tucker served as Trustees during this reporting period.

Trustees are recruited from the membership of City Church. Trustees should have demonstrated commitment to the church and its vision and values, as well as demonstrating integrity and Godly character.

Review of Activities

City Church is a multi-site church, with congregations based in the Bradley Stoke and Cotham areas of Bristol. A third site was launched in the Fishponds areas in March 2020. The church does not currently own any buildings, and hires rooms in Bradley Stoke Community School, the Elmgrove Centre and Chester Park School for Sunday and midweek meetings. During this reporting period, the church continued to rent office space in the Elmgrove Centre to accommodate our staff team. The staff team currently comprises 4 full-time pastoral staff, 2 full-time operations staff, and 2 part-time administrators and one part-time pastoral staff member.

The overall vision of the church is 'helping Bristol believe', and we aim to do this in three key ways: **reaching** the whole of Bristol with the Gospel (the Good News of Jesus); **restoring** broken lives and serving the city; and **resourcing** sites and cities by training and developing leaders. These aims are fully in keeping with, and map onto, our formal charitable objectives as detailed below.

Summary Impact of COVID-19 pandemic on Activities:

As a charity whose central purpose has been outworked through in-person meetings, the lockdown restrictions of COVID caused the greatest change in our activities we have experienced. All of our activities moved wholly online from March until August 2020 including Sunday meetings, children's activities, midweek meetings, outreach and social action.

Despite the challenges presented by COVID we have still been able to pursue our vision and charitable objectives effectively, although there has been felt limitations on what is achievable. Operating online has had some advantages; we have seen new members join, an increase in midweek and prayer meeting uptake, and creativity in being able to start new initiatives such as telephone befriending, as well as connecting internationally with ease. Some of these positive online aspects will endure, however, the disadvantages of being physically separate are clearest in our Sunday meetings, children's and youth activities and social action ministries, which we hope to resume with in-person activities in the next reporting period.

With respect to the charity's objectives, the following summarises the activities of the church.

a) Advance the Christian Faith (reaching Bristol with the Gospel)

The church continues to meet regularly, both on Sundays and mid-week, for worship, prayer and teaching on the fundamental doctrines of the Christian faith and their practical application to everyday living. The church regularly gathers over 100 people at the Bradley Stoke site, 200 people each week at the Cotham site, and over 50 at the Fishponds site.

The launch of the Fishponds Site was a particular highlight. A part-time pastoral staff member was employed from September 2019 for the launch in March 2020. 20 people have stepped into leading ministries and groups at this site in the east of the city, and relationships have been built with other local churches as well as members of the community. Due to the COVID-19 restrictions this new site was only able to meet four times in total before in-person church meetings were suspended in March 2020, however an excellent foundation has built upon for the site to continue when restrictions abate.

The primary responsibility for the Sunday teaching rests with the five salaried pastors of the church, but other 'lay' and visiting preachers (particularly from other Commission churches) participate in

this role. The timings of the Sunday meetings are staggered, to allow the same preacher to speak at both sites.

Midweek Connect Groups continue to help the community life of our church flourish. Our groups run on a termly model and we had new groups started during each of the school terms. In fact, 47 different groups have been run at different times during the year, including exciting new initiatives such as a Business Enterprise group that gather people who want to leverage their business skills to make a positive difference in the city, and a social action group called Encounter who provide food and friendship to vulnerable and disadvantaged people.

We continued to train new and existing leaders, providing coaching sessions on pastoral care and leading online groups.

During the past year, City Kids has continued to go from strength to strength and build on the vision and core values we set in 2019. We launched our third site in Fishponds in early 2020, so a large part of our focus was on recruiting and resourcing a strong team to lead City Kids on that site. Whilst they weren't able to meet many times before lockdown, it was brilliant to see City Kids being fully and effectively run there. When we developed City Kids, we intended it to be fully replicable in new sites, so this was a tremendous encouragement that we're meeting that goal.

Since March 2020, City Kids has run purely online with the aim of helping children and families to grow in the Christian faith at home. We strived as much as possible to retain all of the City Kids values despite not meeting in person - including fun, communicating the gospel of Jesus and encountering the Holy Spirit. For two terms, we provided video and written resources for families to use. Feedback from parents was good, but since Autumn 2020 we have opted instead to produce a weekly 30-minute video which replaced the previous resources. In order to increase the sense of togetherness and family engagement, we also created a weekly competition, which enabled us to connect with families personally.

The aim of this change also was to enable City Kids to be shared with friends and family outside the church. The programmes have been very well received and we have heard from many families outside the church and around the world who have benefitted from them.

Sunday morning sessions with the children are split by age. There are groups at all sites for those of pre-school and primary school age, with an Additional Needs team supporting primary school age children with additional needs in Cotham to be able to participate in the children's ministry in a meaningful way. From March to August 2020 activities for each age group of children were provided weekly online for families to engage in their own homes. Our usual participation in summer Bible camps with Commission was cancelled due to restrictions on meeting due to COVID.

City Youth has had an excellent year in which we have seen many of our young people make real steps in their faith.

Significant moments were the weekend away in January where we took a group of nearly 50 young people to the Woodcroft Centre for a time of worship, prayer and teaching and it was wonderful to build stronger relationships with each other.

In addition, the transition to an online format from March to August has been very successful. During the period we have developed two teams to focus on our young people within the 11-14 age group and another for the 15-18 age group.

In addition to weekly Sunday and midweek meetings, the church runs regular activities to help share the Christian faith whilst serving the community. The church runs a parent and toddler morning, Little Elms, every Wednesday during term time. The sessions include free play time with opportunities for parents and carers to socialise and build friendships, as well as more structured story and song times where some Bible stories are included. Each week approximately 30 families attend Little Elms. This year, some highlights included a Christmas pottery painting session as well as a muddy bear hunt walk for children to accompany our adventure story "We're going on a bear hunt." From March to August the group switched online, primarily through the Facebook page. A weekly story and song time was enjoyed by many, alongside some extra activities for the children like a zoom tea party

As the key festivals in the Christian calendar, Christmas and Easter provide a fantastic opportunity to share the good news of Jesus with our local communities, and welcome those who may not normally attend church to our services. Once again, we ran our Christmas Pudding making evening, with many church members bringing unchurched guests along, and many guests attended our Christmas Carol services.

'Our City' is our student and young adult ministry and there have been some landmark moments throughout the year.

Most significantly was our weekend away in which we took over 50 students and young adults to Dartmoor for a weekend which included teaching from the Bible, breakout sessions, time to get to know each other more. It is the first time we have done this and it was a great success with many people saying it was the highlight of their year.

In addition, we established further Our City Connect Groups which met weekly to study the Bible together during term time. They were a real success and we have created an additional Connect Group for the next academic year to meet in the East of Bristol.

We continue to see people of all ages convert or recommit to the Christian faith through the work of the church, and this contributes in part to the growing membership. This year, we ran three Alpha courses, one of which was solely online. We saw twelve individuals make first time commitments to follow Jesus, and one person publicly declared their Christian faith through baptism in water. We desire to baptise people regularly, however restrictions due to COVID in the second half of the year made this impracticable.

b) Relieve the Poor, Needy, Sick and Aged (restoring broken lives and serving the City)

City Church took part in the Bristol Churches Winter Night Shelter for the third year running, alongside 15 other churches in the city. City Church hosted the shelter once a week for four nights and one evening for up to 12 guests before the shelter was halted due to the national lockdown. Over 30 volunteers from City Church helped to run the shelter, providing meals, a bed for the night

for the guests and helping to launder the bedding. The cumulative impact of this three-month long shelter project was 1032 nights of accommodation for the guests at different churches. Three guests moved into accommodation during their stay at the project and all the guests who were with the project when the national lockdown was announced were guaranteed a place in a hotel during the national lockdown.

In March 2019 City Church adopted responsibility for the Streetlife ministry, which since 1997 has provided food and clothing for over 140 homeless people every week in the city centre of Bristol.

Due to the national lockdown, we suspended our activities. Nevertheless, we continued to support the active groups behind the scenes. We were co-founders of the Bristol Mutual Aid Group, resourcing them with food, clothing, sleeping bags and toiletries until its end in August. In August Street Life resumed operations every Saturday evening in the inner-city of Bristol. During this period, we served approximately 100 people each week.

The church continued to run the City Hands project this year, although Due to COVID-19 City Hands hasn't been operating in its normal way. City Hands has been partnering with national Christian charity Linking Lives and other local churches to implement a telephone befriending service from May 2020. The service utilises volunteers from among our church community and links them with people feeling isolated. Between May and August, the service received 12 referrals from community organisations, housing associations and social prescribers. Feedback to date has been very positive, interest in the service amongst the referring organisations is growing and we are committed to working in partnership with other churches to develop it further.

2019-2020 saw the launch of a new meeting called Encounter - initially monthly, but now weekly. Encounter is essentially a church service with a difference; it is an opportunity for people we as a church community are befriending through social action projects like Streetlife (that provides food and clothing for the homeless and disadvantaged) to come for hot food, community and a chance to be part of a church service.

We launched in December 2019 with a three course Christmas Feast for 40 which was cooked by a 4-star hotel in Bristol. Since then, we have gathered over 20 guests, many of whom we were able to support during the COVID lockdown and ongoingly with food parcels and support.

The church's members are also encouraged, as individuals and as small groups, to demonstrate the love of God and Christian teaching by being "salt and light" in their neighbourhoods and communities, by caring for the sick, helping neighbours, being involved in community events, supporting their local schools, etc.

Two examples of this are the community coffee mornings run by members at the Bradley Stoke site, and the Purdy Court ministry, which provides a monthly Sunday afternoon service for the elderly community.

This year Coffee & Cake continued to welcome new guests & regulars weekly to Brook Way Activity Centre in Bradley Stoke. Guests also enjoyed a Christmas dinner with all the trimmings. From March

2020 weekly meetings were suspended, and guests have been supported through regular telephone calls and socially distanced visits when permissible.

At Purdy Court a City Church team has faithfully been providing a monthly church service to this assisted living complex of 70 flats since 2011. They have continued to reach out with invitational Christmas cards to all the residences, and have been gathering 12 guests and 8 team members. The group hasn't been able to meet since March 2020 due to COVID restrictions with the elderly residents. However, during this period the team have been sending cards and the usual sermon to residents by post.

The church holds a Hardship Fund, and from time to time provides financial support to church members in need. This may be in the form of food vouchers, purchasing essential items, or subsidising the cost of attending Christian events.

We place a high value on friendship and supportive relationships, as shown in the 'one-anothering' passages in the New Testament. We encourage everyone who calls City Church home to participate in the community life of the church.

We recognise that there are some situations where church members, or those closely connected to the church, require a greater level of care or support than can be reasonably provided by their friends within the church. The church has developed a Pastoral Care Team, which is a network of people who can provide pastoral care for more challenging situations such as serious illness, hospital admission, bereavement, or marriage breakdown. Provided pastoral care may include meeting regularly for a time, prayer support, recommended resources, or signposting to external agencies.

c) Advance Education (resourcing)

The church continues to develop leaders to help start services and ministries that will serve people in Bristol. This year we launched a new leadership development programme for people who want to learn leadership skills and gain experience that they can apply both in the church and in their own working lives. At the end of this reporting period, 4 men and women had completed the programme. During this year we continued our internship programme with two interns joining our staff team, one for a single term and another for the duration of the academic year 2019-20.

Our worship team focussed on times of song writing and went away for a night to focus on writing new material and getting initial recordings done. Plans to resource the wider church by recording these with a live audience were postponed due to COVID restrictions.

Our communications and production teams faced the major challenge of transitioning to broadcasting live & pre-recorded online church services. A portion of the summer was spent training and resourcing a team to produce our live streamed services, and transforming spaces at the Elmgrove Centre for this purpose. We have also had the privilege of creating online resources & mentoring to equip other churches with the lessons we have learnt in this period.

Also, during the reporting period, a portable system was created for the Fishponds site launch to integrate with the facilities at Chester Park Junior School. At the Bradley Stoke site a small format digital mixing console was purchased to support the worship team, and to make setup quicker for the longstanding team.

Charitable Objects

The Trustees consider that the church continues to meet the objectives set out in the CIO's constitution, and have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission in December 2008.

The church would not be able to provide a wide range of services to beneficiaries without the continued support of a large number of willing supporters who give their time and skills voluntarily.

Financial Review

The CIO is financially dependent on the voluntary support of the church members.

Incoming and expended resources are reflected in the Statement of Financial Activities. All of the CIO's assets were employed directly in pursuing the CIO's charitable objective.

Unrestricted voluntary income (included associated Gift Aid) during the year totalled £464k. The significant growth in income compared to the previous year reflects the CIO's merger with City Church (Bristol) Trust as detailed above. The CIO also received some income from events run for church members and the local community (£8k).

Total general fund expenditure during the reporting period was £390k; again, this was a significant increase on the previous year's expenditure due to the CIO's merger with City Church (Bristol) Trust. Overall income for the year exceeded expenditure, and the general fund balance at the end of this reporting period was £242k, with an additional £45k in restricted funds.

The **New Venue Fund** holds gifts given with the restriction that they be expended on activities related to identifying, purchasing or developing buildings for core church activities within Bristol.

The **City Hands Fund** holds funds received from grants and donations given to support the work of our social action project City Hands, and the Fund continues to be expended.

The **Mozambique** and **Bolivia Funds** hold monies received to support current and former church members in carrying out humanitarian and missionary work in these countries.

Grants Policy

City Church Bristol is part of the Commission family of churches and has links with other churches within the UK and overseas. No specific proportion of our income or expenditure is set aside for grants, but the CIO will make gifts to individuals and/or other charitable organisations where finances allow and where the supported work aligns with our charitable objectives.

Reserves Policy

Salaries of permanent staff form the largest single component of church expenditure. The Trustees aim to hold reserves equal to approximately three months' salary expenditure; this was achieved throughout this reporting period.

Risk Policy

From the beginning of the CIO's existence in April 2014, in order to establish good practice, the Trustees and church Eldership have implemented a variety of systems, measures and control procedures to manage the risks to which the charity might be exposed. These are kept under regular review, with systems in place to mitigate the major risks. It is recognised that improvement of the measures in place is an ongoing activity and various actions were taken over the period covered by this report to address identified deficiencies. During this reporting period, we launched our church-wide Safeguarding Children Policy, and in March 2019 we launched our new Safeguarding Adults Policy.

Investment Powers

The CIO constitution authorises the Trustees to make and hold investments using the general funds of the charity, but no such investments are held currently.

Payments to or on behalf of Trustees

Sarah Todd, who is married to Nicholas Todd, a Trustee, received employment benefits totalling £3195 for providing administrative services to the charity. No other payments were made to Trustees or related parties, apart from the reimbursement of out-of-pocket expenditure.

Statement of Trustees Responsibilities

Charity law requires the Trustees to prepare financial statements for each accounting year that give a true and fair view of the state of the charity and of its income and expenditure for the year.

In preparing financial statements giving a true and fair view the Trustees follow best practice and:

- a) Select suitable accounting policies and apply them consistently;
- b) Make judgements and estimates that are reasonable and prudent;
- c) State whether applicable accounting standards have been followed, subject to any material departures being disclosed and explained in the financial statements;
- d) Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

We are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Trustees on 21 June 2021 and is signed on their behalf by:

N.D. Todd, Chair of Trustees

INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF
CITY CHURCH BRISTOL
('the Charity')

I report to the trustees on my examination of the accounts of the Charity for the year ended 31 August 2020 on pages 12 to 20 following, which have been prepared on the basis of the accounting policies set out on page 15-16.

Responsibilities and basis of report

As the charity's trustees of the Charitable Incorporated Organisation you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Archie McDowall BA, CA
Institute of Chartered Accountants of Scotland

22 June 2021

For and on behalf of:
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

CITY CHURCH BRISTOL
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	464,497	19,743	484,240	501,591
Charitable activities	4	7,830	-	7,830	18,142
Investments		81	-	81	57
Other income		172	-	172	1,618
Total income and endowments		<u>472,580</u>	<u>19,743</u>	<u>492,324</u>	<u>521,408</u>
EXPENDITURE ON:					
Charitable activities:	5	<u>390,486</u>	<u>22,887</u>	<u>413,372</u>	<u>430,218</u>
Total expenditure		<u>390,486</u>	<u>22,887</u>	<u>413,372</u>	<u>430,218</u>
Net income/(expenditure)		<u>82,095</u>	<u>(3,143)</u>	<u>78,951</u>	<u>91,190</u>
Transfers between funds	11	(10,000)	10,000	-	-
Net movement in funds		<u>72,095</u>	<u>6,857</u>	<u>78,951</u>	<u>91,190</u>
Reconciliation of funds:					
Total funds brought forward		<u>169,523</u>	<u>38,171</u>	<u>207,694</u>	<u>116,504</u>
Total funds carried forward	11	<u>241,618</u>	<u>45,028</u>	<u>286,645</u>	<u>207,694</u>

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

All income and expenditure derive from continuing operations.

The notes on pages 15-20 form part of these accounts.

CITY CHURCH BRISTOL

BALANCE SHEET

AS AT 31 AUGUST 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total funds 2020 £	Total funds 2019 £
FIXED ASSETS					
Tangible assets	7	6,275	-	6,275	3,369
		<u>6,275</u>	<u>-</u>	<u>6,275</u>	<u>3,369</u>
CURRENT ASSETS					
Debtors	8	20,558	-	20,558	19,923
Cash at bank and in hand	9	227,583	45,028	272,611	196,568
		<u>248,141</u>	<u>45,028</u>	<u>293,169</u>	<u>216,491</u>
CREDITORS: Amounts falling due within one year	10	12,797	-	12,797	12,166
		<u>12,797</u>	<u>-</u>	<u>12,797</u>	<u>12,166</u>
Net current assets / (liabilities)		<u>235,344</u>	<u>45,028</u>	<u>280,371</u>	<u>204,325</u>
Total assets less current liabilities		<u>241,618</u>	<u>45,028</u>	<u>286,646</u>	<u>207,694</u>
Net assets		<u>241,618</u>	<u>45,028</u>	<u>286,646</u>	<u>207,694</u>
TOTAL NET ASSETS		<u>241,617</u>	<u>45,028</u>	<u>286,645</u>	<u>207,694</u>
FUND BALANCES					
Unrestricted Funds	11				
General funds		241,618	-	241,618	169,523
Designated funds		-	-	-	-
Restricted Funds		<u>-</u>	<u>45,028</u>	<u>45,028</u>	<u>38,171</u>
		<u>241,618</u>	<u>45,028</u>	<u>286,645</u>	<u>207,694</u>

The financial statements were approved by the Board of Trustees on 21 June 2021 and were signed on its behalf by:

N.D. Todd, Chair of Trustees

The notes on pages 15-20 form part of these accounts.

CITY CHURCH BRISTOL
FOR THE YEAR ENDED 31 AUGUST 2020
CASH FLOW STATEMENT

	Note	2020 £	2019 £
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	a	<u>81,414</u>	<u>116,416</u>
Cash flows from investing activities:			
Purchase of property, plant and equipment		<u>(5,373)</u>	<u>(4,491)</u>
Net cash provided by/(used in) investing activities		<u>(5,373)</u>	<u>(4,491)</u>
Change in cash and equivalents in the reporting period		<u>76,042</u>	<u>111,925</u>
Cash and equivalents at the beginning of the year	b	<u>196,568</u>	<u>84,643</u>
Cash and cash equivalents at the end of the year	b	<u>272,610</u>	<u>196,568</u>

Analysis of changes in net debt:

	At start of year £	Cash-flows £	At end of year £
Cash	196,568	76,042	272,610
Total net funds / (debt)	<u>196,568</u>	<u>76,042</u>	<u>272,610</u>

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2020 £	2019 £
Net income for the reporting period (as per the statement of financial activities)	78,951	91,190
Adjustments for:		
Depreciation charges and provisions for impairment	2,466	1,281
(Increase)/Decrease in debtors	(635)	32,247
Increase/(decrease) in creditors	632	(8,301)
Net cash provided by (used in) operating activities	<u>81,414</u>	<u>116,417</u>

Note b: Analysis of cash and cash equivalents

	2020 £	2019 £
Cash at bank with immediate access	272,611	196,568
Total cash and cash equivalents	<u>272,611</u>	<u>196,568</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

1 Statutory Information

The charity is a charitable incorporated organisation registered in England & Wales. The charity's registered number and principal address can be found on the Charity Information page.

2 Accounting Policies

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the "Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ("the Charities SORP"), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ("FRS 102") and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The Charities (Accounts and Reports) Regulations 2008 (the '2008 Regulations') requires charities to prepare their accounts in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005' but this accounting standard has since been withdrawn and has been replaced by the Charities SORP mentioned in the preceding paragraph. The charity has prepared these financial statements in accordance with the new Charities SORP; this departure from the 2008 Regulations is believed to be necessary for these financial statements to give a 'true and fair view'.

The principles adopted in the preparation of the financial statements are set out below.

a) Going concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the possible implications should projected income and / or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

b) Income

Income including investment income is recognised in the period in which the charity becomes entitled to receipt, the amount receivable can be measured with reasonable certainty, and receipt is probable. For the most part, income is generally recognised when it is received. Income is only deferred when the charity has to fulfil conditions before becoming entitled to it or where the donor has specified that the income is to be expended in a future period.

Income from donations and legacies includes:

- i) Recoverable gift aid. This is recognised when the related donation is received. Gift aid that has not been recovered by the balance sheet date is included as a debtor.

The charity relies on volunteers to carry out many of its activities. However, in accordance with the SORP, the value of these services has not been included in these financial statements as they cannot be reliably measured.

The charity has taken the view that it has only one charitable activity, namely the advancement of the Christian faith, and all income from donations, legacies and charitable activities is in respect of this one activity.

c) Expenditure

Expenditure, including irrecoverable VAT, is recognised when it is incurred or, if earlier, when a legal or constructive obligation for a payment arises provided that it is probable that settlement will be required and the amount of the obligation can be measured reliably.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

The charity makes grants to other institutions and individuals to further its charitable objectives. Grants payable are recognised as constructive obligations arise, which is generally when the charity expresses a commitment to the recipient that can be measured reliably and then only to the extent that any conditions associated with the grant are outside of the control of the charity.

The cost of raising funds is not significant and has not been separately disclosed.

The Charities SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity.

Governance costs, which are included in expenditure on charitable activities but are identified separately in the notes to the accounts, includes costs associated with the independent examination of the financial statements, compliance with constitutional and statutory requirements and any other expenditure incurred on the strategic management of the charity.

d) Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. Restricted funds are donations which are to be used in accordance with specific restrictions imposed by donors; they include donations received from appeals for specific activities or projects. Endowment funds are donations that are retained as capital in accordance with the donor's wishes. The nature of the restriction determines whether the endowments represent permanent endowments or expendable endowments.

e) Tangible fixed assets

Items purchased or donated for the charity's own use are capitalised when the cost of purchased items, or the fair value of donated items, is more than £1,000 and the item is expected to benefit the charity over more than one accounting period. Depreciation is charged on a straight line basis so as to write down the value of each asset to its estimated residual value (if any) over its expected useful economic life. To achieve this objective the following rates of depreciation are charged:

Equipment	Over 3 to 7 years
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The carrying values of tangible fixed assets are reviewed for impairment in periods when events or changes in circumstances indicate that the carrying value may not be recoverable.

f) Pension scheme arrangements

The charity operates defined contribution pension schemes for its employees. Obligations for contributions to these schemes are recognised as an expense when the liability arises. The assets of these schemes are held separately from those of the charity in independently administered funds.

g) Taxation

The charity has taken advantage of the various reliefs from taxation available to charities and no tax is payable on the charity's income.

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

3 Donations and legacies

	Total 2020 £	Total 2019 £
Donations of cash and similar	402,872	423,260
Income tax recoverable	80,204	78,331
Government Grants (Job Retention Scheme)	1,164	
	<u>484,240</u>	<u>501,591</u>

4 Income from charitable activities

	Total 2020 £	Total 2019 £
Church retreats and events	105	120
Community outreach programs	7,725	18,022
	<u>7,830</u>	<u>18,142</u>

5 Charitable expenditure

	Total 2020 £	Total 2019 £
a Costs incurred directly on specific activities		
Staff Costs	260,774	264,812
Staff expenses	2,032	2,683
Teaching, training and pastoral	6,494	6,412
Evangelism and outreach	10,950	7,155
Student, youth and children's work	7,689	14,818
New Building	1,836	6
Room hire	27,159	41,292
Other meeting costs	18,836	14,100
Weekend away	-	2,043
Impact expenditure	-	7,177
Grants payable (Note 4c)	48,041	25,880
	<u>383,810</u>	<u>386,378</u>
b Costs incurred on support & administration		
Office and building running costs	24,663	36,144
Depreciation	2,466	1,281
Governance	2,198	3,600
Other costs	236	2,816
	<u>29,563</u>	<u>43,841</u>
Total expenditure	<u>413,372</u>	<u>430,219</u>

In addition to the fees payable for the preparation and examination of the accounts, the charity paid £1,227(2019: £1,146) to Stewardship for payroll bureau and consultancy services

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

c Grants payable

	Institutions £	Individuals £	2020 £
Grants for UK and overseas mission	31,853	16,188	48,041
	<u>31,853</u>	<u>16,188</u>	<u>48,041</u>

The comparatives for the previous year are as follows:

	Institutions £	Individuals £	2019 £
Grants for UK and overseas mission	7,500	18,380	25,880
	<u>7,500</u>	<u>18,380</u>	<u>25,880</u>

6 Analysis of staff costs, the cost of key management personnel and trustee remuneration and expenses

The average monthly number of employees during the year was 9 (2019: 8). Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

During the year key management received employment benefits totalling £121,789 (2019: £115,956).

7 Tangible fixed assets

	Fixtures, fittings and equipment £	Total 2020 £
Cost		
At 1 September 2019	7,592	7,592
Additions	5,373	5,373
At 31 August 2020	<u>12,965</u>	<u>12,965</u>
Accumulated depreciation		
At 1 September 2019	4,224	4,224
Charge for the year	2,466	2,466
At 31 August 2020	<u>6,690</u>	<u>6,690</u>
Net book value		
At 31 August 2020	<u>6,275</u>	<u>6,275</u>
At 31 August 2019	<u>3,368</u>	<u>3,368</u>

8 Debtors

	2020 £	2019 £
Falling due within one year:		
Tax recoverable	17,281	11,477
Other debtors	3,277	8,446
Total debtors	<u>20,558</u>	<u>19,923</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

9 Cash at Bank and in Hand

	2020	2019
	£	£
Cash at bank with immediate access	272,611	196,568
	<u>272,611</u>	<u>196,568</u>

10 Creditors: liabilities falling due within one year

	2020	2019
	£	£
Trade creditors	5,650	5,731
Accruals	7,148	6,434
	<u>12,797</u>	<u>12,165</u>

11 Funds

During the the year the movements in the charity's funds were as follows:

	Opening balance 2020 £	Incoming resources 2020 £	Outgoing resources 2020 £	Transfers in the year 2020 £	Closing balance 2020 £
<i>General Unrestricted Funds</i>	169,523	472,580	(390,486)	(10,000)	241,618
Total Unrestricted Funds	<u>169,523</u>	<u>472,580</u>	<u>(390,486)</u>	<u>(10,000)</u>	<u>241,618</u>
<i>Restricted Funds</i>					
New venue fund	29,353	4,236	(1,836)	-	31,754
City Hands	3,189	-	-	-	3,189
Fishponds Site	-	-	(6,004)	10,000	3,996
Mozambique training	1,254	10,930	(11,938)	-	246
Bolivia Fund	1,130	-	-	-	1,130
Streetlife	3,245	3,764	(2,382)	-	4,627
Other restricted funds	-	812	(727)	-	86
	<u>38,171</u>	<u>19,743</u>	<u>(22,887)</u>	<u>10,000</u>	<u>45,028</u>
Aggregate of funds	<u>207,694</u>	<u>492,324</u>	<u>(413,372)</u>	<u>-</u>	<u>286,645</u>

CITY CHURCH BRISTOL
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 AUGUST 2020

Analysis of net assets by fund

The assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2020
	£	£	£	£
Fixed assets	6,275	-	-	6,275
Debtors	20,558	-	-	20,558
Cash at bank and in hand	227,583	-	45,028	272,611
Current liabilities	(12,797)	-	-	(12,797)
	<u>241,618</u>	<u>0</u>	<u>45,028</u>	<u>286,646</u>

In the previous year the movements in the charity's funds were as follows:

	Opening balance	Incoming resources	Outgoing resources	Transfers in the year	Closing balance
	2019	2019	2019	2019	2019
	£	£	£	£	£
<i>General Unrestricted Funds</i>	116,504	490,653	(416,306)	-	190,851
Total Unrestricted Funds	<u>116,504</u>	<u>490,653</u>	<u>(416,306)</u>	<u>-</u>	<u>190,851</u>

Restricted Funds

New venue fund	17,047	12,313	(6)	-	29,353
City Hands	3,189	-	-	-	3,189
Mozambique training	17	12,117	(10,880)	-	1,254
Bolivia Fund	1,130	-	-	-	1,130
Streetlife	-	4,720	(1,475)	-	3,245
Other restricted funds	(142)	1,606	(1,551)	88	-
	<u>21,241</u>	<u>30,755</u>	<u>(13,912)</u>	<u>88</u>	<u>38,171</u>
Aggregate of funds	<u>137,745</u>	<u>521,408</u>	<u>(430,218)</u>	<u>88</u>	<u>229,022</u>

In the previous year the assets and liabilities of the various funds were as follows:

	<u>Unrestricted Funds</u>			
	General funds	Designated funds	Restricted funds	2019
	£	£	£	£
Fixed assets	3,369	-	-	3,369
Debtors	19,923	-	-	19,923
Cash at bank and in hand	158,397	-	38,171	196,568
Current liabilities	(12,165)	-	-	(12,165)
	<u>169,524</u>	<u>-</u>	<u>38,171</u>	<u>207,695</u>

12 Transactions with related parties

During the year the charity:

- a) received donations totalling £50,355 (2019: £20,947) from related parties (which includes trustees, anyone closely connected to them and key management).

During the year the charity also made the following payments to, or for, related parties:

- a) Sarah Todd, who is married to Nicholas Todd, a trustee, received employment benefits totalling £3,858 (2019: £3,195) for providing administrative services to the charity.

CITY CHURCH BRISTOL
DETAILED STATEMENT OF FINANCIAL ACTIVITIES WITH COMPARATIVES
FOR THE YEAR ENDED 31 AUGUST 2020

		Unrestricted Funds - General		Restricted Funds		Total Funds	Total Funds
	Note	2020 £	2019 £	2020 £	2019 £	2020 £	2019 £
INCOME AND ENDOWMENTS FROM:							
Donations and legacies	3	464,497	286,719	19,743	32,146	484,240	501,591
Charitable activities	4	7,830	8,643	-	-	7,830	18,142
Investments		81	89	-	-	81	57
Other income		172	51,915	-	-	172	1,618
Total income and endowments		472,580	347,366	19,743	32,146	492,324	521,408
EXPENDITURE ON:							
Charitable activities:	5	390,486	306,122	22,887	10,906	413,372	430,218
TOTAL EXPENDITURE		390,486	306,122	22,887	10,906	413,372	430,218
Net income/(expenditure)		82,095	41,244	(3,143)	21,240	78,951	91,190
Transfers between funds	11	(10,000)	-	10,000	-	-	-
		72,095	41,244	6,857	21,240	78,951	91,190
Other recognised gains/(losses):							
Net movement in funds		72,095	41,244	6,857	21,240	78,951	91,190
Reconciliation of funds:							
Total funds brought forward		169,523	116,504	38,171	-	207,694	116,504
Total funds carried forward	11	241,618	157,748	45,028	21,240	286,645	207,694