

City Church Bristol

Report and Accounts

Year ended 31 August 2021

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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

CONTENTS

	Page
Charity Information	1
Report of the Trustees	2-9
Independent Examiner's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Cashflow Statement	13
Notes to the Accounts	14-19
Detailed Statement of Financial Activities with Comparatives	20

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
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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.

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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total income and endowments		441,211	32,650	473,861	472,580	19,743	492,324
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURE ON:							
Charitable activities:	5	367,108	28,537	395,646	390,486	22,887	413,372
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURE		367,108	28,537	395,646	390,486	22,887	413,372
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Net income/(expenditure)		74,103	4,113	78,215	82,095	(3,143)	78,951
Transfers between funds	11	-	-	-	(10,000)	10,000	-
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
		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
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Reconciliation of funds:							
Total funds brought forward		241,618	45,027	286,645	169,523	38,171	207,694
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total funds carried forward	11	315,721	49,140	364,861	241,618	45,027	286,645
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>