

City Church Bristol

Report and Accounts

Year ended 31 August 2022

Stewardship 
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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
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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

	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