

City Church Bristol

Report and Accounts
Year ended 31 August 2023

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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
Intitute 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					
Unrestricted Funds	13				
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		-	97,456	97,456	70,479
		<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 17:36 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	Unrestricted funds				Unrestricted funds			
		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

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