

City Church Bristol

Report and Accounts
Year ended 31 August 2024

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

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

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City Church Bristol

Report of the Trustees

For the period 1 September 2023 – 31 August 2024

Objectives

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

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

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

Governance

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

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

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

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

Review of Activities

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

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

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

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

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

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

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

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

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

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

CHILDREN'S MINISTRY

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

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

YOUTH

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

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

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

OUR CITY (students and young adults)

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

LITTLE ELMS

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

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

EASTER & CHRISTMAS

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

ALPHA:

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

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

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

STREETLIFE:

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

ENCOUNTER:

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

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

HARDSHIP:

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

PASTORAL CARE:

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

PARTNERSHIPS:

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

c) Advance Education (resourcing)

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

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

Swindon have also been supported by visits from Church Leadership.

Charitable Objects

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

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

Financial Review

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

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

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

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

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

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

Grants Policy

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

Reserves Policy

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

Risk Policy

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

Investment Powers

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

Statement of Trustees Responsibilities

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

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

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

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

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

Approval

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

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

N.D. Todd, Chair of Trustees

Date: Jun 19, 2025

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

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

Responsibilities and basis of report

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

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

Independent examiner’s statement

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

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

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a ‘true and fair’ view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

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

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

Date: Jun 20, 2025

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

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

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

All income and expenditure derive from continuing operations.

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

CITY CHURCH BRISTOL
BALANCE SHEET
AS AT 31 AUGUST 2024

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

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

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

N.D. Todd (Chair of Trustees)

Date: Jun 19, 2025

Charity number: 1156712

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

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

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

Analysis of changes in net debt:

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

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

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

Note b: Analysis of cash and cash equivalents

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

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

1 Statutory Information

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

2 Accounting Policies

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

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

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

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

a) Going concern

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

b) Income

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

Income from donations includes:

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

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

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

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

c) Expenditure

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

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

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

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

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

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

2 Accounting Policies (cont.)

d) Fund accounting

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

e) Tangible fixed assets

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

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

f) Pension scheme arrangements

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

g) Taxation

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

h) Financial instruments

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

i) Critical accounting estimates and areas of judgement

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

3 Donations

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

4 Income from charitable activities

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

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

5 Charitable expenditure

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

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

c Grants payable

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

The comparatives for the previous year are as follows:

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

The charity's principal grants to institutions comprised:

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

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

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

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

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

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

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

7 Tangible fixed assets

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

8 Debtors

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

9 Cash at Bank and in Hand

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

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

10 Creditors: liabilities falling due within one year

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

11 Pension commitments

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

12 Funds

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

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

Analysis of net assets by fund

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

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

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

12 Funds (cont.)

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

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

Analysis of net assets by fund

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

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

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

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

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

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

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

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

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

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

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

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

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

13 Operating lease commitments

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

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

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

14 Transactions with related parties

During the year the charity:

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

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

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

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

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

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