

**City International Church
Report of the Trustees and
Unaudited Financial Statements for the
Year ended 31 December 2020**

McMillan & Co LLP
Chartered Accountants
28 Eaton Avenue
Matrix Office Park
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City International Church

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City International Church

Report of the Trustees for the year ended 31 December 2020

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

INCORPORATION

The charitable incorporated organisation was incorporated on 8 January 2014.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1157552

Registered office

37 Newlands Avenue
Penwortham
Preston
PR1 0QY

Trustees

Paul Stephenson (Chairman)
Simon James (Secretary)
Samson James (Treasurer)

Independent examiner

JFD McMillan
McMillan & Co LLP
Chartered Accountants
28 Eaton Avenue
Matrix Office Park
Buckshaw Village
Chorley
Lancashire
PR7 7NA

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

City International Church (CIO) registered in England and Wales. The CIO (registered charity number 1157552) was established by CIO constitution on 8 January 2014.

The charity is overseen by its Board of Trustees.

The Trustees meet regularly to review expenditure, set priorities and review progress against the strategic goals.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

City International Church

Report of the Trustees for the year ended 31 December 2020

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

- (i) To advance the Christian faith;
- (ii) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support;
- (iii) To help children and young people, especially, but not exclusively, through leisure time activities, so as to develop their capabilities.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives.

Significant activities

1. Continuing to establish the charity and its policies and procedures
2. Online church services through lockdown
3. Conducting religious celebrations (Easter, Christmas, Infant Dedications)
4. Promoting religious books, tracts, films, music
5. Pastoral care
6. Providing opportunity for individuals to pray and worship together
7. Raising awareness and understanding of Christianity to the public by providing religious instructions and supervision
8. Contact and prayer for the sick
9. Continued Kids City and Tots City children's works with children's ministry on Sundays
10. Support of other charities with similar objectives
11. Drive-in carol service

ACHIEVEMENT AND PERFORMANCE

During 2020 we continued to hold weekly Sunday morning meetings using the conference facilities at Cotton Court, based in the city centre, to broadcast our services online to the wider public through social media.

We also had the opportunity to partner with a number of charities with similar objectives including the following;

CAM International

- The church continued to support CAM International with donations towards food relief during the pandemic due to food shortages in Congo.

Salvation Army

- Supported the Salvation Army with a donation at Christmas following the carol service.

We have continued to develop stronger relationships with other charitable organisations with similar objectives, who we are presently working with to expand the support and reach of the charity.

We have seen growth in the number of people attending our online e-worship services with different families now in regular attendance. We now have an international following with regular attenders from USA, Italy and Pakistan. We are connected with a diverse group of families from diverse cultural backgrounds including South Indian, South African, Canadian, Pakistani and Italian.

City International Church

Report of the Trustees for the year ended 31 December 2020

In addition to the regular Sunday services the Women's and Men's groups continued to support one another. We also hosted some online socials for people to be able to interact and connect with each other whilst we were not physically meeting together due to the national restrictions imposed.

Through lockdown we also recorded short videos of encouragement that were posted to our social media outlets every day. This was another way of remaining connected with people and was run by a number of volunteers from our congregation.

We also held specific nights of prayer, where we opened the church building to allow people to come and pray.

The leadership team held some online meetings with the congregation outlining future plans and direction for the church. This was an opportunity to connect with each other and raise questions and points of clarification with the leadership. These meetings described how we were going to re look at the format and regular meeting schedule for church to help fulfil our vision.

Another significant event this year was the city-wide drive-in carol service. We were able to partner with Preston North End Football Club (PNEFC) and the Salvation Army to provide a drive-in carol service, which adhered to the COVID restrictions at the time. This entailed free refreshments, live band on stage with lighting and stage fireworks. The event was broadly advertised using Eventbrite and our Facebook page. This was a free, ticketed event with all tickets being allocated. We received great feedback from members of the general public, who do not attend the church services usually. This helped us achieve our objective of advancing the Christian faith. As a result of this more people have connected with us on our social media pages, where we advertise our events.

The church is run by unpaid volunteers that ensure the charitable objectives are met by donating funds and sacrificing their valuable time in helping to run and promote the charity and its objectives. There are no paid staff within the charity.

FINANCIAL REVIEW

The Trustees review the level of reserves on a regular basis to ensure there are sufficient funds available for the charity to meet its commitments.

FUTURE DEVELOPMENTS

The church continues to look to further develop our breadth of outreach activities through the valuable contribution of volunteers in areas including working with senior citizens and youth and through children's work. We are also looking to grow our outreach programs locally and further extend partnerships internationally. As the church continues to grow, we may need to move to bigger premises to accommodate the work.

During 2021 we have returned to face-to-face services but also continue church services on Facebook so that congregants attend virtually or in person. We had to postpone our baptism service during 2020 but have been able to go ahead with making this service possible in 2021 as national restrictions have eased. We hope to continue our outreach services and support to other charitable organisations as restrictions begin to ease further.

Approved by order of the board of trustees on 24 October 2021 and signed on its behalf by:

Samson James - Trustee

Independent Examiner's Report to the Trustees of City International Church

I report on the accounts for the year ended 31 December 2020 set out on pages five to eleven.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view ' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

JFD McMillan FCA
McMillan & Co LLP
Chartered Accountants

24 October 2021

City International Church

Statement of Financial Activities for the year ended 31 December 2020

	Notes	Unrestricted Fund £	Restricted Fund £	2020 Total Funds £	2019 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	3	24,862	-	24,862	26,364
Interest	4	13	-	13	7
Total incoming resources		<u>24,875</u>	<u>-</u>	<u>24,875</u>	<u>26,371</u>
RESOURCES EXPENDED					
Charitable activities	5	15,598	-	15,598	22,328
Governance costs	6	360	-	360	360
Total resources expended		<u>15,958</u>	<u>-</u>	<u>15,958</u>	<u>22,688</u>
NET INCOMING RESOURCES		8,917	-	8,917	3,683
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>64,688</u>	<u>-</u>	<u>64,688</u>	<u>61,005</u>
TOTAL FUNDS CARRIED FORWARD		<u>73,605</u>	<u>-</u>	<u>73,605</u>	<u>64,688</u>

The notes form part of these financial statements

City International Church

Balance Sheet At 31 December 2020

	Notes	Unrestricted Fund £	Restricted Fund £	2020 Total Funds £	2019 Total Funds £
FIXED ASSETS					
Tangible assets	7	1,935	-	1,935	1,331
CURRENT ASSETS					
Debtors	8	4,715	-	4,715	4,986
Cash at bank		67,675	-	67,675	59,051
		<u>74,325</u>	<u>-</u>	<u>74,325</u>	<u>65,368</u>
CREDITORS					
Amounts falling due within one year	9	(720)	-	(720)	(680)
NET CURRENT ASSETS		<u>73,605</u>	<u>-</u>	<u>73,605</u>	<u>64,688</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>73,605</u>	<u>-</u>	<u>73,605</u>	<u>64,688</u>
NET ASSETS		<u>73,605</u>	<u>-</u>	<u>73,605</u>	<u>64,688</u>
FUNDS					
Unrestricted funds				73,605	64,688
Restricted funds				-	-
TOTAL FUNDS				<u>73,605</u>	<u>64,688</u>

The financial statements were approved by the Board of Trustees on 24 October 2021 and were signed on its behalf by:

Samson James -Trustee

The notes form part of these financial statements

City International Church

Notes to the Financial Statements for the year ended 31 December 2020

1. GENERAL INFORMATION

The charity is a registered charity in England & Wales and is incorporated. The address of the principal office is 37 Newlands Avenue, Penwortham, Preston, PR1 0QY.

There are no material uncertainties about the charity's ability to continue.

The presentational currency of the financial statements is the Pound Sterling (£).

The amounts in the financial statements have been rounded to the nearest £1.

2. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities SORP (FRS102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2015)'.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets for use by charity

These are capitalised if they can be used for more than one year and cost at least £500. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Equipment - 25% on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Financial instruments

Financial instruments are recognised when the company becomes party to the contractual provisions of the instrument. Basic financial assets, which include debtors, prepayments and bank balances, are initially measured at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the asset is measured at the present value of the future receipts

City International Church

Notes to the Financial Statements – continued for the year ended 31 December 2020

discounted at a market rate of interest. Basic financial liabilities, which include creditors, accruals, bank loans and group borrowings, are initially recognised at transaction price and are subsequently carried at cost unless the arrangement indicates otherwise and then the liability is measured at the present value of the future obligations discounted at a market rate of interest.

3. VOLUNTARY INCOME

	2020	2019
	£	£
Offerings	730	775
Gift aid donations	18,860	18,665
Gift Aid Small Donation Scheme	446	1,806
Tax reclaimed	4,826	5,118
	<u>24,862</u>	<u>26,364</u>

4. INTEREST

	2020	2019
	£	£
Interest on Gift Aid tax refund	13	7

City International Church

Notes to the Financial Statements – continued for the year ended 31 December 2020

5. CHARITABLE ACTIVITIES

	2020	2019
	£	£
Room hire	4,128	5,354
Insurance	389	384
Website, email and Zoom	482	760
Visiting ministry	100	2,221
Carol Service	2,266	218
Easter and Baptism	-	299
BBQ	-	796
Family day	-	1,046
Bonfire Night	-	1,758
Christmas party	-	177
Cherish Conference	-	159
Food for Harvest Festival donated to Salvation Army	-	187
Banners, signs, leaflets, business cards and Facebook ads	200	323
Donation to CAM International	2,000	4,000
Donation to Bishop Jacob	-	1,025
Donation to Salvation Army	1,000	-
Donation to El Salvador relief	1,000	-
Copyright licence	244	234
CCPAS subscription	120	157
Evangelical Alliance subscription	90	90
Mother's Day & Father's Day	-	62
Gifts	699	50
Resources for children's work	196	369
Equipment and software	1,266	-
Other expenses	329	305
Depreciation of tangible fixed assets	1,089	2,354
	15,598	22,328

6. GOVERNANCE COSTS

	2020	2019
	£	£
Independent examiner's fee for reporting on accounts	360	360

City International Church

Notes to the Financial Statements – continued for the year ended 31 December 2020

7. TANGIBLE FIXED ASSETS

	Equipment £	Totals £
COST		
At 1 January 2020	10,303	10,303
Additions	1,693	1,693
	<u>11,996</u>	<u>11,996</u>
DEPRECIATION		
At 1 January 2020	8,972	8,972
Charge for year	1,089	1,089
At 31 December 2020	<u>10,061</u>	<u>10,061</u>
NET BOOK VALUE		
At 31 December 2020	<u>1,935</u>	<u>1,935</u>
At 31 December 2019	<u>1,331</u>	<u>1,331</u>

8. DEBTORS

	2020 £	2019 £
Gift Aid tax reclaim	<u>4,715</u>	<u>4,986</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2020 £	2019 £
Accruals and deferred income	<u>720</u>	<u>680</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2020 nor for the year ended 31 December 2019.

During the year one of the Trustees stepped back from day-to-day involvement in the running of church activities. He and his wife received a gift with a value of £400 in appreciation of the services they have provided to the church over the years.

City International Church

Notes to the Financial Statements – continued
for the year ended 31 December 2020

11. MOVEMENT IN FUNDS

Fund names	Fund Balance at 01/01/20 £	Incoming resources £	Outgoing resources £	Fund Balance at 31/12/20 £
General fund	64,688	24,875	(15,958)	73,605
TOTAL FUNDS	<u>64,688</u>	<u>24,875</u>	<u>(15,958)</u>	<u>73,605</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	24,875	(15,958)	8,917
Restricted funds	-	-	-
TOTAL FUNDS	<u>24,875</u>	<u>(15,958)</u>	<u>8,917</u>

12. RELATED PARTY DISCLOSURES

During the period the charity gave a donation of £2,000 to CAM International a charity of which one of the trustees is also a trustee of the charity.

City International Church

Detailed Statement of Financial Activities for the year ended 31 December 2020

	2020 £	2019 £
INCOMING RESOURCES		
Voluntary income		
Offerings	730	775
Gift aid donations	18,860	18,665
Gift Aid Small Donation Scheme	446	1,806
Tax reclaimed	4,826	5,118
	24,862	26,364
Interest	13	7
Total incoming resources	24,875	26,371
RESOURCES EXPENDED		
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Other expenses	329	305
Depreciation of tangible fixed assets	1,089	2,354
	15,598	22,328
Governance costs		
Independent examination	360	360
	360	360
Total resources expended	15,958	22,688
Net income	8,917	3,683