

Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church
Report and Financial Statements
31 December 2017



Saffery Champness
CHARTERED ACCOUNTANTS

Citygate Church

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Citygate Church

Trustees and Trust Information Year ended 31 December 2017

Trustees	Mr J S Salway Mr S D Theunissen Mr C Vessey (resigned 20 June 2017) Mr J C Kinder Mr R J White Mr J D Cornish (appointed 20 June 2017) Mr J Morton (appointed 20 June 2017)
Auditors	Saffery Champness LLP Midland House 2 Poole Road Bournemouth Dorset BH2 5QY
Solicitors	Lester Aldridge Russell House Oxford Road Bournemouth Dorset BH8 8EX
Bankers	Lloyds Bank Plc 84 Victoria Road Ferndown Dorset BH22 9JB HSBC Bank Plc 59 Old Christchurch Road Bournemouth Dorset BH1 1EA
Company Registration Number	05899708
Charity Number	1117985
Principal Office	138A Holdenhurst Road Bournemouth Dorset BH8 8AS
Elders	Mr G Miller (resigned 18 March 2018) Mr R White Mr M Taylor Mr T Francis (appointed 21 January 2018) Mr S Theunissen (appointed 21 January 2018)

Citygate Church

Report of the Trustees Year ended 31 December 2017

Trustee/Directors Report

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the year ended 31 December 2017.

The trustees named above served throughout the year.

Objectives and Activities

Principal Aims & Objectives

The main objectives of Citygate Church are to advance the Christian faith, to proclaim and further the gospel of God the Father, the Son and the Holy Spirit and to preach and teach the Christian faith.

To relieve sickness, poverty and distress to persons in need by virtue of age or social or economic circumstances.

To advance the education whether of children or of adults.

To further such other charitable purposes as the trustees from time to time in their absolute discretion determine.

Principal Activities

In order to achieve its objectives, Citygate Church works through the following core activities:

1. Sunday meetings – Citygate Church meets on Sunday mornings for worship and preaching of the gospel message.

2. Teaching and Training

- a. Alpha and Beta courses – a series of seminars and discussions groups for Christians and non-Christians alike, used to help people from all backgrounds to explore Christianity.
- b. "Join Us" course – a course for those seeking to become members of Citygate Church. The course enables anyone to explore the vision of Citygate Church.
- c. A number of other courses are run throughout the year including Encounter Freedom, Marriage Preparation courses, Leadership and equipping courses as well as encouraging and supporting many courses and conferences run by Commission, the group of churches we are involved with.

3. Youth and children's work, students to twenties

- a. Citygate has a wide range of activity groups for children. Our Sunday activities include four age appropriate groups for children which aim to teach the authentic Christian message through fun and engaging activities. There are also two youth groups for ages 11-18 who meet midweek and on Sundays. These groups are fun, thriving communities where young people grow and develop in their faith.

Citygate Church

Report of the Trustees

Year ended 31 December 2017

- b. Students, twenties and thirties - Citygate students to thirties reaches out to those in higher education, at BU, AUCB and out in the workplace. We have a group called Revive, looking to engage with those in their thirties. These groups are an integral part of Citygate's make-up.

4. Mission Work

a. Worldwide

- India Mission Support – a project run by Steve and Beth Deveraj in Tamil Nadu, India, involving the establishment of a school in a rural district of India as well as leading a local church.
- Bursary Fund – Citygate is committed to mission. A fund has been set up to contribute towards mission trips abroad for Citygate members looking to gain mission experience in different cultures.
- Commission Apostolic Trust Ltd – Citygate is committed to supporting Commission in its vision to plant churches, training leaders, reach the nations with the gospel and support the poor. Citygate give regularly to the work of Commission nationally and internationally.

b. Local Mission Work

- Sleepsafe Project – in 2017 Citygate continued to take an active role in providing shelter for the homeless over the winter months. In partnership with Bournemouth Churches Housing Association and other local churches, Citygate provided overnight shelter and warm food in the Citygate Centre for one evening and one morning per week. The aim of the project is to provide emergency help as well as look to house the homeless in the long term.
- The Ark – a ministry to reach out and care for the homeless and those in poverty. We provide meals for the homeless at regular times throughout the week as well as an opportunity to build friendship and support.
- Thrive – a ministry helping people to make next steps in life, providing life skills training, friendship and support.
- Little Acorns – a weekly toddlers group gathering over 35 adults and a further 45 children. This work has been a regular part of Citygate for many years and continues to be one of our most regularly attended groups
- Community Groups - We run a number of Community groups which meet in each other's homes. These groups are essential to the life of Citygate Church as we seek to live life together and build genuine relationships. These groups are for those already a part of the church and for those looking in. These groups meet together regularly during the week and to outreach within their localities.
- Specific Community Groups – we have launched a number of new community groups over the last two years with a mission focus, aimed at reaching out to those in a specific location, people group or passion. We also have a number of groups with a focus on supporting and caring for people going through similar situations.

Citygate Church

Report of the Trustees Year ended 31 December 2017

5. Pastoral Care

- We have a pastoral team who look to care for those in need of support, whether they are going through tough situations in work life or home life, or whether they are looking to grow in their faith through discipleship.

Achievements and performance

Overview

In 2017 Citygate Church established a new leadership team as Guy Miller was released to give his full focus and attention to leading *Commission*, the apostolic church network of which Citygate is a part. Russell White continued to lead the team in 2017 and started to establish a new vision built on a good foundation. We have had many join Citygate church in 2017 and have many stories of lives changed, stories of healing and many starting their Christian life here at Citygate. We have looked to help every member be involved in smaller communities and serving areas in order to deepen relationships.

The Citygate Centre continues to be put to good use both for Citygate Church activities as well as hiring out space to the community. Our community wing is now active every day of the week serving the community and building the church.

At the end of 2017 we had seen 54 new members added, 18 people baptised, 25 people complete our Alpha courses, 278 people in community groups and over 175 people wanting to know more about Citygate Church or get involved. We also had over 1,150 people at our Christmas carol events which included many guests who may have heard the Christian message for the first time. Although numerical growth is important, we are more concerned with personal lives being changed by the gospel and we are therefore thrilled with the many testimonies of people who have been affected in this way throughout the year.

Review of the year's activities

Each of the areas of activities of Citygate Church along with the development of the Citygate Centre are outlined below with significant achievements for 2017 noted.

1. Sunday meetings

One of Citygate Church's key activities are our Sunday meetings where our focus is to worship and encounter God, preach from the Bible and offer prayer for those in need or those wanting to grow in their faith. It is also an opportunity to welcome new people from all walks of life and help each person to find their place in Citygate Church. In 2017 we continued to see visitors to Citygate Church with just over 200 filling in our 'connect' cards. We have also seen high numbers of guests at our special Sunday meetings including Baptisms, Thanksgivings, Easter and Christmas celebrations.

Throughout 2017, we have built on our investment in welcoming and integrating those who are new to Citygate Church, helping them to find their place. In 2017 we continued to prioritise helping people to commit to community groups in which they can find friendship on a deeper level than is possible at our larger Sunday meetings. Other ways that we have helped people to find their place is through our Alpha or Beta courses, as well as our 'Join Us' course, or serving in established volunteer teams. We provide a Welcome Lunch once a month to help new people connect with the leadership team and signpost them to our groups and courses.

2. Teaching and training

Our Alpha and Beta courses were well attended in the year with 25 people completing all 7 sessions of our Alpha course. We also had 54 new members come through our Join Us course and are getting established in building community and in mission.

3. Youth and children's work, students and twenties

Our children and youth work has continued to build on the growth from 2016. The number of children attending our Sunday groups increased from an average of 76 in 2016 to 81 in 2017 with a high of 98 children on one of our Sundays during the year. Our Family Christmas Celebrations were a huge success. In 2017 we doubled our Family Christmas events and had around 350 children and their families attending. A number of those attending were invited through our local community outreach groups as well as the local primary school with which we have an excellent relationship.

4. Mission Work

Worldwide

The projects in Tamil Nadu in India are continuing to serve the local community, with two churches now established, a school serving over 600 pupils, as well as an agricultural initiative. There is also a children's home to care for orphans and vulnerable children.

Our support to Commission Apostolic Trust, both in time and monetary resources, is helping to support churches being started, leaders being trained and equipped, and communities being transformed by the Christian message both nationally and internationally.

We continued to offer opportunities for overseas mission through our Bursary Fund. This fund is available to church members who choose to join a volunteer team for mission trips overseas. Citygate Church looks to provide a contribution towards mission costs.

Local

Our established local ministries and projects such as Little Acorns continue to support and serve the local community. Our community ministries also serve different spheres of our society and they have continued to gather momentum in 2017 –

- Oasis - A community group working in the women's refuge, providing friendship, support and prayer to vulnerable women.
- FREE - An Educational English Discussion group, providing free language support to internationals wanting to develop their spoken English. This group supports over 100 internationals on a weekly basis, providing friendship and support.

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Year ended 31 December 2017

- Mighty Oaks - A coffee morning for the over 60s, providing friendship and support on a weekly basis.
- GEMS - A community craft group reaching out to vulnerable mums, with strong links to the community choir, providing friendship, prayer and support.
- The Sleepsafe Project - Linked with Bournemouth Churches Housing Association, providing overnight shelter and food to the homeless during the winter months and providing signposting and practical help in finding long term accommodation.
- Thrive – Linked to the Sleepsafe project, providing life skills support and training to anyone in need in order to help them get in to long term work.
- The Ark – Our ministry supporting the homeless, providing hot meals, friendship and support.

These groups are making a tangible difference in people's lives and we are seeing a number of those attending

The Citygate Centre

The Citygate Centre is being significantly utilized by Citygate Church ministries as well as the wider community. Our Building Fund Gift Weeks allowed us to continue to reduce our mortgage facility during the year leaving a balance of just under £127,000.

Citygate Events Ltd, Citygate Church's trading arm, having started trading in 2014, continued in its activity throughout 2017. We have managed to keep good relationships with existing clients and continue to attract a diverse range of clients for hiring the venue, from community enterprises to corporate businesses as well as Citygate and Commission Network ministries.

Citygate Events Ltd had turnover of just over £74k (2016: £92k) for the year. We took the decision to gift Commission the use of some office space, previously charged. This would account for the reduction in rental income. This income has allowed us to significantly subsidise the centre running costs and we look to grow our turnover in subsequent years.

Communications and resources

Citygate Church has maintained a regularly updated website which is a central point for resources, upcoming events, media archives and information about Citygate Church. This website has valuable resources in all areas of our work. We also send regular updates on Citygate activities through our weekly e-bulletin as well as social media.

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Report of the Trustees

Year ended 31 December 2017

Incoming resources

Total incoming resources for the year were £639k (2016: £639k). This income is made up of donations, event ticket income, rental income and gifted profits from Citygate Events Ltd.

Undesignated donations are mainly received from Citygate Church members and those who would call Citygate their church. These gifts amounted to just over £376k (2016: £396k). Gifted profits from Citygate Events Ltd amounted to £64k (2016: £73k).

The trustees set out some funding objectives for the gift weeks in 2017. Funds raised during the gift weeks were to predominantly be used to reduce the mortgage facility secured on the Citygate Centre. From gift weeks we raised donations of £168k (2016: £125k).

We received restricted funds from ASDA Foundation for The Ark, Gems, and Mighty Oaks. We also restricted our Christmas offering at the end of 2017 for our Ark ministry. We received £6,250 from an individual for the purpose of our work among the poor.

Future objectives

The objectives for 2018 and beyond will include teaching on our vision and culture to see lives transformed. Our vision for 2018 will be 'Presence, Purpose, Power'. We will be working through the Acts of the Apostles and include a teaching series on prayer as we look to make prayer a priority in 2018 and beyond. We will continue to welcome visitors from all walks of life whether through our community outreach or during our Sunday services and integrate them in to Citygate church, helping them to find their place to belong.

Our Alpha and Beta courses will continue to be key activities in helping people to explore Christianity and grow in their faith and we will look to run a number of conferences in 2018 including a Marriage Enrichment course.

In 2018 we also intend to pay off our mortgage facility with HSBC. This will be a significant landmark for Citygate church as we look to raise funds more widely for mission in the future.

Finally, continuing to build a strong administrative base is key in order to facilitate growth in all the above pursuits and demonstrate sustainable good practice as a UK charity.

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Report of the Trustees

Year ended 31 December 2017

Grant making policy

Grants are made to organisations or individuals that we have long standing relationship with.

We continue to support Steve and Beth Deveraj, members of Citygate Church who moved to Tamil Nadu in India to start a school and church. We have had a long standing relationship with the family and look to support them coming back to England every 3 or 4 years for respite. We are in communication a number of times during the year, receiving reports on the development of both projects.

We have continued to support the PACE Trust, a Christian Charity which brings the practical Christian message to young people in local schools in Bournemouth. We have good relationships with both the board of trustees and the schools workers.

We regularly give to Commission Apostolic Trust Ltd which is a network of churches who support each other and apostolically oversee Citygate Church. In 2017 we took the decision to offer the office space that Commission occupy in the Citygate Centre for free. The market value of the fully serviced space is approximately £30,000.

We have started to support a Christian ministry called Street Pastors which works to provide help and support on the streets on Friday and Saturday nights.

We support Faithworks, to enable the running of Sleepsafe, a project which helps house the homeless during the winter month.

Reserves Policy

The trustees review the charity's reserves regularly in the light of Charity Commission guidance. The trustees believe that the charity should hold free reserves of between three and six months of regular church giving income, as it is believed that this will provide sufficient funds to respond to any shortfalls in donations and event income, and would cover all costs in unforeseen circumstances.

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Year ended 31 December 2017

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2017 are £1,875,570 (2016: £1,790,569).
- There is £8,149 (2016: £1,478) for restricted funds. Restricted funds arise where gifts are received for specific purposes as outlined by the giver. Expenditure is distributed in line with these requirements. In 2017 Citygate Church received donations and other income to the value of £9,393 for restricted purpose. The apportionment of the funding is specified in note 16 of the accounts.
- £157,654 (2016: £65,924) has been designated by the trustees at 31 December 2017. The balance designated at 31 December 2017 is the amount that the trustees feel should be set aside in case of emergency works required to be carried out on the building.
- Within the total funds there is £1,709,635 which could only be realised by selling the fixed assets held by the charity. This value includes the bank loans in place with security over these assets and also the concessionary loans that were given to the charity to fund the building project.
- The total free reserves held by the charity at the year-end are £135,631.
- This amount is within the policy set by the trustees as three to six months of regular church income is between £101k and £202k. The trustees believe that the level of free reserves will increase over the next few years as the costs required for the building will go down.

Support, volunteers and other organisations

Citygate Church is only able to continue in the work it does because of the time and resources given by volunteers. The trustees express their thanks for the ongoing generosity of individuals in both donations and volunteer time.

Employees

The work of Citygate Church relies on the commitment and hard work of its valued staff. At the year-end Citygate Church directly employed 8 members of staff, and a further 6 on joint contracts with Commission Apostolic Trust Ltd.

The trustees wish to take this opportunity to thank all staff, past and present, for their service and commitment.

Citygate Church

Report of the Trustees

Year ended 31 December 2017

Remuneration policy

Trustees decide on salaries for all staff. The process for review involves using a Salary Matrix which was developed by one of the trustees which considers key responsibility areas for each role which are scored on a systematic basic and weighted depending on the level of responsibility and value that each category is to the organisation. Appraisal review feedback is also given to the trustees and used in determining where on the scale each employee is performing based on the matrix.

Salaries are reviewed at the end of each financial year and coincide with the production of budgets. These are reviewed and discussed by trustees and approved at the year end.

Public Benefit

One of the main objectives of a church is to engage in social action work for the benefit of the community it serves. This principle is strongly encouraged as a core belief of the Christian faith. The nature of this work varies enormously, but typically, churches will engage in a number of different projects - a recent survey of churches associated with 'Commission', found that each church was involved in an average of seven social action projects. The most common are:

- Mothers and toddlers groups
- Marriage counselling /courses
- Community festivals/fun days
- Debt counselling
- Children's clubs (not including Sunday school type activities)
- School assemblies / RE work
- Parenting help/courses
- Food distribution
- Caring for the Elderly (not exclusively for church members)
- Youth work

While these are the most common, there are many others which churches run, and also in conjunction with other churches in their local vicinity. These include street patrols, sex workers/ trafficking, pregnancy/post-abortion help, working with the homeless and other community improvement initiatives (such as clean ups). Working with those in or recovering from addiction (e.g. drugs/alcohol) is also a common social action project among this family of churches. Citygate Church is involved in most of the above activities and its work among those in recovery from addiction and abuse as well its support and reaching out to sex workers, is benefiting the community it serves.

Our public meetings on Sundays provide an opportunity for teaching, worship, envisioning and sharing time together as a community of people. This is with the aim of individuals enjoying being together to develop a strong sense of community and also to envision church members to serve their own local community.

The trustees believe that the charity meets the public benefit requirements and have complied with the duty in Section 4 and 17 of the Charities Act 2011 and that we have given due regard to the guidance issued by the Charity Commission on delivery of public benefit, including the Supplementary Guidance.

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Report of the Trustees

Year ended 31 December 2017

Structure, Governance and Management

Governing document

Citygate Church is a charitable company, limited by guarantee, incorporated on 8 August 2006 and registered as a charity on 15 February 2007. The company's Memorandum of Association established the objects and powers of the charitable company. The company is governed by its Articles of Association.

Recruitment and appointment of Trustees

Trustees are recruited and appointed by the members at the Annual General Meeting where they are deemed to possess the experience and skills required to perform the role of a director. The trustees may also appoint a director to serve until the next Annual General Meeting, at which time he or she would cease to hold office but would be eligible for election.

Induction and training of trustees

All trustees are considered to be highly experienced and skilled individuals. Training is provided where considered necessary.

Organisational structure

Overall, Citygate Church is led by Russell White and a team of elders. They are responsible to God for the leadership of the church. They will work to ensure that the vision of the church is fully implemented.

The elders named on page 2 served throughout the year, apart from those appointed after the year end.

The trustees carry legal responsibilities and duties. The Trustees (who are appointed by the elders) have a dual responsibility: -

They are the people responsible in law under the charity's governing document for controlling the management and administration of the charity. They have a major responsibility to support the elders in their leadership of the church, which leadership is accountable to God for every aspect of church life including the oversight of the work of the Trustees.

The board of trustees consists of two executive trustees, one of whom is an elder (Russell White), and 3 non-executive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

The trustees have delegated the day to day responsibilities of the charity to key staff and executive trustees. These include Finance, Governance, HR and Risk systems and processes. The executive trustees will report to the trustees on a regular basis on these areas of responsibility. The Elders will set the vision and direction of the church and lead the church through teaching and training.

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Report of the Trustees

Year ended 31 December 2017

Related parties

The charity was born out of a movement of churches in the United Kingdom and across the world called Newfrontiers. Newfrontiers has now multiplied into a number of networks which work both individually and in partnership where there is mutual benefit. Guy Miller, an elder of Citygate Church until his resignation in March 2018, leads one of these networks, set up as a charity under the name Commission Apostolic Trust Limited. The charity was established on 14 November 2012 and runs the above activities under its charitable objectives.

Risk management

The trustees have overall responsibility for the charity's internal control. Such a system can provide only reasonable and not absolute assurance against errors or fraud. There is a clear delegation of the trustees' authority through the executive trustees and the elders to the rest of the charity.

The charity operates a planning and budgeting system with an annual budget approved by the board of trustees. A financial reporting system monitors the income and expenditure of the charity against the budget on a monthly basis.

A register of the risks faced by the charity is being developed, identifying the major strategic and operational risks faced and how they are being managed. The major risks identified are reputational risk and loss of key staff.

Citygate Church is developing a register of the key risks identified. Reputational risk is managed through a number of strategies including accountability of senior leaders and clear management of communications and public relations. Loss of key staff risks are mitigated to an extent through the performance appraisal process which encourages open communication and line management of staff, as well as a clear policy on reviewing salaries and other benefits.

The trustees are satisfied that systems are in place to monitor, manage, and mitigate the charities exposure to major risks. They consider that the development of the charity's reserves and reviewing internal controls and risk will provide the charity with adequate risk assurance and sufficient resources in the event of adverse conditions. They also recognise that the nature of some of the charity's work requires active acceptance and management of some risks when undertaking activities to achieve the objectives of the charity.

Citygate Church

Report of the Trustees Year ended 31 December 2017

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Independent Examiners

Saffery Champness, the charity's independent examiners are willing to remain in office and a resolution to re-appoint them will be proposed at the Annual General Meeting.

The Trustees have taken advantage of the small companies' regime in preparing the Report to the Trustees.

On behalf of the Trustees:


Mr J S Salway
Chair of Trustees
19 June 2018

Citygate Church

Independent Examiner's Report to the Trustees of Citygate Church

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2017, which are set out on pages 16 to 37.

Respective responsibilities of trustees and examiner

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Basis of 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 statement below.

Independent examiner's statement

Since the Company'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 FCA, 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 Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

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.


Nicholas Fernyhough FCA DChA
For and on behalf of Saffery Champness LLP
Chartered Accountants

19 June 2018
Midland House
2 Poole Road
Bournemouth
BH2 5QY

Citygate Church

**Consolidated Statement of Financial Activities (including Income and Expenditure account)
For the year ended 31 December 2017**

	Notes	Unrestricted funds 2017 £	Restricted funds 2017 £	Total £	2016 £
Income					
Donations	2	544,328	9,393	553,721	522,295
Charitable activities	4	10,835	-	10,835	8,525
Other trading activities	3	74,435	-	74,435	107,894
Investment income		-	-	-	118
Total income		<u>629,598</u>	<u>9,393</u>	<u>638,991</u>	<u>638,832</u>
Expenditure					
Raising funds	5	10,510	-	10,510	18,881
Charitable activities	5	540,758	2,722	543,480	577,252
Total expenditure		<u>551,268</u>	<u>2,722</u>	<u>553,990</u>	<u>596,133</u>
Net income		78,330	6,671	85,001	42,699
Reconciliation of funds:					
Total funds brought forward		<u>1,788,960</u>	<u>1,478</u>	<u>1,790,438</u>	<u>1,747,739</u>
Total funds carried forward		<u>1,867,290</u>	<u>8,149</u>	<u>1,875,439</u>	<u>1,790,438</u>

All gains and losses are included above. The surplus for the year for Companies Act purposes was £85,001 (2016: £42,699)

The notes and accounting policies on pages 20 to 37 form part of these accounts.

Citygate Church

Balance Sheets at 31 December 2017

		2017		2016	
	Notes	Group £	Charity £	Group £	Charity £
Fixed assets					
Tangible assets	11	1,826,554	1,826,554	1,885,319	1,885,319
Investments	12	-	131	-	131
		<u>1,826,554</u>	<u>1,826,685</u>	<u>1,885,319</u>	<u>1,885,450</u>
Current assets					
Debtors	13	28,198	85,355	37,016	99,341
Cash at bank and in hand		267,571	199,835	251,871	174,505
		<u>295,769</u>	<u>285,190</u>	<u>288,887</u>	<u>273,846</u>
Creditors: Amounts falling due within one year	14	(160,138)	(149,559)	(92,339)	(77,298)
Net current assets		<u>135,631</u>	<u>135,631</u>	<u>196,548</u>	<u>196,548</u>
Total assets less current liabilities		1,962,185	1,962,316	2,081,867	2,081,998
Creditors: Amounts falling due after more than one year	15	(86,746)	(86,746)	(291,429)	(291,429)
Net assets		<u>1,875,439</u>	<u>1,875,570</u>	<u>1,790,438</u>	<u>1,790,569</u>
Funds					
Restricted funds	16	8,149	8,149	1,478	1,478
Unrestricted funds	17	1,867,290	1,867,421	1,788,960	1,789,091
Total funds	18	<u>1,875,439</u>	<u>1,875,570</u>	<u>1,790,438</u>	<u>1,790,569</u>

Balance Sheets at 31 December 2017

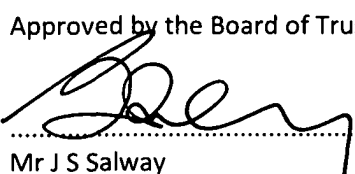
In preparing the financial statements:

- a) The directors are of the opinion that the charitable company is entitled to exemption from audit conferred by Section 477 of the Companies Act 2006.
- b) No notice has been deposited under Section 476 of the Companies Act 2006, and
- c) The directors acknowledge responsibilities for:
 - i. Ensuring the company keeps accounting records which comply with sections 386 and 387 of the Companies Act 2006, and
 - ii. Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and its profit or loss for the financial year in accordance with the requirements of Section 394 and 395 of the Companies Act 2006.

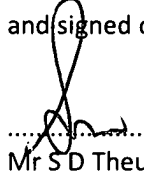
These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The notes and accounting policies on pages 20 to 37 form part of these accounts.

Approved by the Board of Trustees on 19 June 2018 and signed on its behalf by


.....
Mr J S Salway

Company number: 05899708


.....
Mr S D Theunissen

Citygate Church

**Consolidated cash flow statement
Year ended 31 December 2017**

	Notes	2017 £'000	2016 £'000
Cash flows from operating activities:			
Net cash provided by operating activities	24	134,131	95,900
Cash flows from investing activities:			
Dividends, interest and rents from investments		-	118
Proceeds from the sale of property, plant and equipment		7,394	684,314
Purchase of property, plant and equipment		(10,320)	(40,930)
Net cash provided by (used in) investing activities		(2,926)	643,502
Cash flows from financing activities			
Repayments of borrowing		(100,505)	(676,084)
Repayment of hire purchase		-	(46)
Repayments of other loans		(15,000)	(17,500)
Net cash used in financing activities		(115,505)	(693,630)
Change in cash and cash equivalents in the reporting period		15,700	45,772
Cash and cash equivalents at the beginning of the reporting period		251,871	206,099
Cash and cash equivalents at the end of the reporting period	25	267,571	251,871

Citygate Church

Notes to the accounts Year ended 31 December 2017

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with applicable United Kingdom accounting standards, the Charity Commission Statement of Recommended Practice - Accounting and Reporting by provisions of the Charities SORP (FRS 102) – Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (effective 1 January 2015) and the Companies Act 2006.

Citygate Church constitutes a public benefit entity as defined by FRS102.

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

1.2 Consolidation

These accounts present the results of the Charity and its wholly owned subsidiary Citygate Events Limited. The Charity has taken advantage of the exemption under section 408 of Companies Act 2006, not to publish its own Statement of Financial Activities.

1.3 Investments

Investments are stated at historical cost less provision for any diminution in value.

1.4 Fund Accounting

The general unrestricted fund is available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

The designated funds represent unrestricted funds earmarked by the trustees for specific purposes.

The restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

1.5 Fixed Assets

All fixed assets are initially recorded at cost.

All assets costing more than £400 are capitalised.

Notes to the accounts (continued)
Year ended 31 December 2017

1.6 Depreciation

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Motor vehicles	– 25% reducing balance
Other plant and machinery	– 25% reducing balance

Depreciation is not provided on buildings that have an anticipated life of over 100 years. It is the charity's policy to maintain its property in an adequate state of repair and, accordingly, the trustees consider that the life of the property is so long and its residual value is at such a level that depreciation is immaterial.

Leasehold property improvements are to be depreciated over 10 or 25 years depending on the nature of the assets.

1.7 Finance Lease agreements

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease. The asset is recorded in the balance sheet as a tangible fixed asset and is depreciated in accordance with the above depreciation policies. Future instalments under such leases, net of finance charges, are included within creditors. Rentals payable are apportioned between the finance element, which is charged to the statement of financial activities on a straight line basis, and the capital element which reduces the outstanding obligation for future instalments.

1.8 Pension costs

The charity operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the charity. The annual contributions payable are charged to the statement of financial activities.

1.9 Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. Specific policies are applied to particular categories of income.

Voluntary income is received by way of grants and donations and is included in full in the statement of financial activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Investment income, being interest, is included when receivable.

Incoming resources from grants which are related to performance and specific deliverables are accounted for as the charity earns the rights to consideration by its performance.

Notes to the accounts (continued)
Year ended 31 December 2017

1.10 Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Irrecoverable VAT is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the time spent.

Governance costs include those costs associated with meeting with constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

1.11 Financial instruments

The group has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are recognised initially in the accounts at transaction price, including any transaction costs. At the end of each accounting period, basic financial instruments are recognised at amortised cost. For debt instruments this is calculated using the effective interest rate method.

1.12 Concessionary loans

Concessionary loans received are valued at the amount received by the charity adjusted to reflect any interest payable.

1.13 Critical estimate and judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2017	Total Funds 2016
	£	£	£	£
Donations				
General gifts	375,864	9,393	385,257	397,381
Designated gifts (Building Fund)	168,464	-	168,464	124,914
	<u>544,328</u>	<u>9,393</u>	<u>553,721</u>	<u>522,295</u>

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

3 Other trading activities

	Unrestricted funds	Restricted funds	Total Funds 2017	Total Funds 2016
	£	£	£	£
Rental income	74,435	-	74,435	107,894
	74,435	-	74,435	107,894

4 Charitable Activities

	Unrestricted funds	Restricted funds	Total funds 2017	Total Funds 2016
	£	£	£	£
Other events and activities	10,835	-	10,835	8,525
	10,835	-	10,835	8,525

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

5 Analysis of total resources expended

	Grants £	Staff costs £	Other direct costs £	Support costs £	Total 2017 £	Total 2016 £
Costs of activities for generating funds						
Costs in respect of Citygate Events Ltd	-	-	10,510	-	10,510	18,881
	-	-	10,510	-	10,510	18,881
Charitable activities						
Citygate Centre	-	42,822	79,286	27,998	150,106	172,044
Sunday meetings	-	31,180	8,814	27,995	67,989	65,870
Mission	40,805	29,955	35,254	20,998	127,012	143,060
Youth and children's work	-	27,605	8,814	13,999	50,418	39,693
Training and teaching	-	22,311	35,254	27,998	85,563	70,893
Pastoral care	-	32,581	8,813	20,998	62,392	85,692
	40,805	186,454	176,234	139,986	543,480	577,252
Total resources expended	40,805	186,454	186,745	139,986	553,990	596,133
Support staff costs		87,403		(87,403)		
		273,857		52,583		

Included within other direct costs for Citygate Centre is interest on bank loans paid of £7,132 (2016: £24,654).

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

6 Allocation of support costs

	Total	Church activities	Mission activities	Teaching & Training	Buildings
	£	£	£	£	£
Property costs	8,436	1,687	3,797	1,687	1,265
Travel costs	3,351	670	1,508	670	503
Staff costs	87,402	17,481	39,330	17,481	13,110
Office costs	12,927	2,585	5,818	2,585	1,939
Information Technology	12,183	2,437	5,481	2,437	1,828
Teaching & training costs	323	65	145	65	48
Finance costs	679	136	305	136	102
Communications	2,639	528	1,187	528	396
Governance costs:					
• Audit and accountancy	4,827	965	2,173	965	724
• Trustees insurance	4,205	841	1,892	841	631
• Staff costs	3,014	603	1,356	603	452
	<u>139,986</u>	<u>27,998</u>	<u>62,992</u>	<u>27,998</u>	<u>20,998</u>

7 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2017	2016
	£	£	£	£
Mission work in India	-	4,050	4,050	3,638
Mission work in Sudan	-	-	-	5,000
Mission work in Beirut	-	18,000	18,000	-
Mission work with the poor	1,085	-	1,085	1,410
Grants to Commission Apostolic Trust Limited	-	-	-	26,500
Grants to Commission Apostolic Trust Limited - Westpoint	-	6,050	6,050	5,500
Other local mission work	11,620	-	11,620	27,670
Other mission work worldwide	-	-	-	1,500
	<u>12,705</u>	<u>28,100</u>	<u>40,805</u>	<u>71,218</u>

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

8 Net incoming resources for the year

This is stated after charging:

	2017	2016
	£	£
Staff pension contributions	2,095	4,835
Depreciation	<u>54,131</u>	<u>64,950</u>

9 Staff costs

Total staff costs were as follows:

	2017	2016
	£	£
Wages and salaries	259,214	235,258
Social security costs	17,861	24,416
Pension costs	<u>2,095</u>	<u>4,835</u>
	<u>279,170</u>	<u>264,509</u>

The average numbers of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2017	2016
	No	No
Average number of employees	<u>10</u>	<u>10</u>

No employee earned over £60,000 during the current or prior year.

During the year the key management personnel received remuneration, including national insurance contributions, of £138,155 (2016: £106,455)

10 Trustees' remuneration

The Memorandum of Association authorises the payment of remuneration to trustees for services other than acting as a trustee. The following paragraphs outline the payments so made.

Mr S D Theunissen is a trustee of the Charity. During the year, Mr S D Theunissen received a salary of £18,965 (2016: £15,400) and pension contributions of £195 (2016: £125) were made on his behalf, for his role as finance director.

Mr R White is a trustee of the Charity. During the year, Mr R White received a salary of £40,413 (2016: £37,354) and pension contributions of £432 (2016: £315) were made on his behalf, for his role as Elder of the Church.

No other trustees received any remuneration during the current or previous year.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 19.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 19.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

11 Tangible fixed assets - Group and Charity

	Land and buildings £	Other plant & machinery £	Total £
Cost or valuation			
At 1 January 2017	1,910,629	257,581	2,168,210
Additions	-	10,320	10,320
Revaluation	-	-	-
Disposals	(2,149)	(35,598)	(37,747)
At 31 December 2017	1,908,480	232,303	2,140,783
Depreciation			
At 1 January 2017	113,566	169,325	282,891
Charge for the year	38,814	15,317	54,131
On disposals	-	(22,793)	(22,793)
At 31 December 2017	152,380	161,849	314,229
Net book value			
31 December 2017	1,756,100	70,454	1,826,554
31 December 2016	1,797,063	88,256	1,885,319

Land and buildings represent costs incurred in respect of premises in long leasehold property totalling £1,908,480 (2016: £1,910,629). Depreciation charged in respect of the property amounted to £38,814 (2016: £38,453).

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

12 Investments

Movement in value:

	2017		2016	
	Group	Charity	Group	Charity
	£	£	£	£
Cost at 31 December 2017 and 31 December 2016	-	131	-	131
Historical cost at 31 December 2017	-	131	-	131

Analysis of investments at 31 December 2017 between funds:

	Unrestricted funds	Restricted Funds	Total 2017	Total 2016
	£	£	£	£
Other investments				
Investment in subsidiary	131	-	131	131

The charity owns 100% of the issued share capital of Citygate Events Limited, a company registered in England and Wales (07734479).

The subsidiary undertaking, Citygate Events Limited lets and operates the conference and exhibition centres of the Citygate Centre.

A summary of the subsidiary undertaking results for the year is given below:

	2017	2016
	£	£
Gross income	74,435	92,286
Gross expenditure (excluding gift aided profits to charity)	(10,511)	(18,881)
Net surplus before donating profits to charity	63,924	73,405

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2016: £1)

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

13 Debtors

	2017		2016	
	Group £	Charity £	Group £	Charity £
Trade debtors	10,318	3,551	20,010	5,333
Amounts owed by group undertakings	-	63,924	-	80,295
Prepayments	11,339	11,339	17,006	13,713
Gift aid debtor	6,541	6,541	-	-
	<u>28,198</u>	<u>85,355</u>	<u>37,016</u>	<u>99,341</u>

14 Creditors

	2017		2016	
	Group £	Charity £	Group £	Charity £
Amounts due within one year:				
Bank loans	40,189	40,189	36,011	36,011
Concessionary loans	90,000	90,000	5,000	5,000
Trade creditors	9,648	5,912	18,050	17,704
PAYE and social security	6,379	6,379	12,282	12,282
Finance leases	385	385	385	385
Deferred income	6,843	-	14,695	-
VAT payable	2,513	2,513	-	-
Other creditors	4,181	4,181	5,916	5,916
	<u>160,138</u>	<u>149,559</u>	<u>92,339</u>	<u>77,298</u>

The bank loan is secured as detailed in note 15.

The deferred income relates to rental income received for periods starting on or after 1 January 2018.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

15 Creditors

	2017		2016	
	Group £	Charity £	Group £	Charity £
Amounts due after more than one year:				
Bank loans and overdrafts	86,746	86,746	191,429	191,429
Concessionary loans	-	-	100,000	100,000
	<u>86,746</u>	<u>86,746</u>	<u>291,429</u>	<u>291,429</u>

The following liabilities disclosed under creditors are secured by the group

	2017		2016	
	Group £	Charity £	Group £	Charity £
Bank loans – due within one year	40,189	40,189	36,011	36,011
- due after one year	86,746	86,746	191,429	191,429
	<u>126,935</u>	<u>126,935</u>	<u>227,440</u>	<u>227,440</u>

Included in long term bank loans is a bank loan secured against the Citygate Centre on Holdenhurst Road. The loan is repayable over 15 years at a fixed interest rate of 4.08% per annum for 5 years with a variable rate of 2.33% per annum over the Bank of England base rate for the remaining period.

The concessionary loans are interest free and unsecured.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2017

16 Restricted income funds

Group and Charity

	Balance at 1 January 2017 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2017 £
Oasis refuge	155	-	117	-	38
The Ark	1,248	2,356	858	-	2,746
On Another Note	75	-	75	-	-
Bethany School	-	87	87	-	-
D Goldsworthy – The Ark	-	6,250	976	-	5,274
Mighty Oaks ASDA	-	500	500	-	-
Gems ASDA	-	200	109	-	91
Total	1,478	9,393	2,722	-	8,149

Restricted funds are made up as follows: -

Oasis Refuge – Donation received specifically for our work with the Women's Refuge.

The Ark – A donation given by the ASDA Foundations for Citygate Church's work among the poor and vulnerable. A large proportion of the activities relate to work among the homeless.

On Another Note – Funds donated for to support the work of 'On Another Note', Citygate Church's community choir.

Bethany School – Donations were received from Bethany School for our 'On Another Note' community choir.

D Goldsworthy – A donation to be used for our work among the homeless and vulnerable.

Mighty Oaks ASDA – A donation from ASDA foundation for costs associated with our Mighty Oaks ministry

Gems ASDA – A donation from ASDA foundation for costs associated with our Gems ministry.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

17 Unrestricted income funds

Group

	Balance at 1 January 2017 £	Incoming resources £	Outgoing Resources £	Losses on revaluation /Transfers £	Balance at 31 December 2017 £
Designated fund	65,924	168,465	76,734	-	157,655
General funds	1,723,036	461,133	474,534	-	1,709,635
	<u>1,788,960</u>	<u>629,598</u>	<u>551,268</u>	<u>-</u>	<u>1,867,290</u>

Charity

	Balance at 1 January 2017 £	Incoming resources £	Outgoing Resources £	Losses on revaluation /Transfers £	Balance at 31 December 2017 £
Designated fund	65,924	168,465	76,734	-	157,655
General funds	1,723,167	450,623	464,024	-	1,709,766
	<u>1,789,091</u>	<u>619,088</u>	<u>540,758</u>	<u>-</u>	<u>1,867,421</u>

The Building Fund designated fund relates to money raised for purchases of property and general repairs as deemed necessary by church members. As the Building project has now been completed this fund has been released to the general fund.

The designated fund is for the amount that the trustees deem necessary to be set aside for possible future emergency building work on Citygate Centre.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

18 Analysis of net assets between funds

Group

	Tangible fixed assets and investment £	Long term liabilities £	Net current assets £	Total £
Restricted income funds:				
Restricted funds	-	-	8,149	8,149
Unrestricted income funds:				
General fund	1,826,554	(86,746)	(30,173)	1,709,635
Designated funds	-	-	157,655	157,655
Total funds	1,826,554	(86,746)	135,631	1,875,439

Charity

	Tangible fixed assets And Investment £	Long term liabilities £	Net current assets £	Total £
Restricted income funds:				
Restricted funds	-	-	8,149	8,149
Unrestricted income funds:				
General fund	1,826,685	(86,746)	(30,173)	1,709,766
Designated funds	-	-	157,655	157,655
Total funds	1,826,685	(86,746)	135,631	1,875,570

Citygate Church

Notes to the accounts (continued) **Year ended 31 December 2017**

19 Related party transactions

During the year four trustees (2016: 4) were reimbursed £3,561 (2016: £1,303) for travel expenses.

The charity owns 100% of the issued share capital of Citygate Events Limited, a company incorporated on 9 August 2011. Mr S D Theunissen, Mr J S Salway and Mr J Morton are directors of this company.

As at 31 December 2017 Citygate Events Limited owed Citygate Church £63,924 (2016: £80,295) which relates to the gift aid distribution payable.

20 Company limited by guarantee

Citygate Church is a company limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £10. At 31 December 2017 the total of such guarantees was £30 (2016: £50).

21 Taxation

Citygate Church is a registered charity and can claim exemption from Corporation Tax on income and gains which are applied for charitable purposes under section 505, Income and Corporation Taxes Act 1988.

The subsidiary company is subject to Corporation tax.

22 Commitments

The charity has operating lease commitment expiring within five years totalling £4,400 (2016: £5,574).

Citygate Church**Notes to the accounts (continued)**
Year ended 31 December 2017**23 Comparative information of the Statement of Financial Activities**

	Unrestricted	Restricted	Total
	£	income	2016
		£	£
Income:			
Donations	520,956	1,339	522,295
Charitable activities	8,525	-	8,525
Other trading activities	107,894	-	107,894
Investments	118	-	118
Total	637,493	1,339	638,832
Expenditure on:			
Raising Funds	18,881	-	18,881
Charitable activities	576,511	741	577,252
Total	595,392	741	596,133
Net income and movement in funds	42,101	598	42,699
Reconciliation of funds:			
Total funds brought forward	1,746,859	880	1,747,739
Total funds carried forward	1,788,960	1,478	1,790,438

The statement of financial activities contains all gains and losses for the year and all activities relate to continuing operations. The profit for the purposes of the Companies Act 2006 is the net incoming resources before unrealised losses/gains.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2017

24 Reconciliation of net income to net cash flow from operating activities

	2017	2016
	£	£
Net income for the reporting period (as per the statement of financial activities)	85,001	42,699
Depreciation	54,131	64,950
Dividends, interest and rents from investments	-	(118)
Loss on disposal of fixed assets	7,560	4,768
Decrease/ (increase) in debtors	8,818	(7,594)
Decrease in creditors	(21,379)	(8,805)
Net cash inflow from operating activity	134,131	95,900

25 Analysis of cash and cash equivalents

	2017	2016
	£	£
Cash in hand	267,571	251,871