



Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church
Report and Financial Statements
31 December 2019



Citygate Church

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Citygate Church

Trustees and Trust Information Year ended 31 December 2019

Trustees	Mr J S Salway Mr S D Theunissen Mr R J White Mr J D Cornish Mr J Morton Mr N Beal
Secretary	Mr S D Theunissen
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	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 R White Mr M Taylor Mr T Francis Mr S Theunissen

Citygate Church

Report of the Trustees

Year ended 31 December 2019

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 2019.

The trustees named on page 2 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. “Rooted” 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.
- 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 Church.

Citygate Church

Report of the Trustees Year ended 31 December 2019

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.
- Beirut Mission Support – supporting Dave and Karen Priest in Beirut, as part of a team to bring the gospel message to this area.
- 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 2019 Citygate continued to take an active role in providing shelter for the homeless over the winter months. In partnership with Faithworks Wessex and other local churches, Citygate provided overnight shelter and warm food in the Citygate Centre every night for 5 weeks. 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
- Life Groups - We run a number of life 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 Life Groups – we have launched a number of new life 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 2019

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 2019 Russell White, Lead Elder of Citygate Church, with the support of the leadership team and staff, brought a fresh focus on making disciples; becoming those who make a difference because of our faith. The approach to 'live this out' was based on creating communities (life groups), of increasing authenticity who are honouring, generous and courageous. This led to a restructuring of our groups with an emphasis on loving our community. We have had many join Citygate church in 2019 and have many stories of lives changed, stories of healing and many starting their Christian life here at Citygate.

The Citygate centre continues to be a hub of activity whether that is for Church use or private hire to the community. The Community wing is being utilized every day.

At the end of 2019 we saw 46 new members added, 13 people baptised, 54 people complete our Alpha courses, just over 450 people in life groups and over 287 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 2019 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 2019 we continued to see visitors to Citygate Church with 287 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 2019, we have built on our investment in welcoming and integrating those who are new to Citygate Church, helping them to find their place. In 2019 we continued to prioritise helping people to commit to life groups in which they can find friendship on a deeper level than is possible at our larger Sunday meetings. Bernice Pickering helped us to achieve this by taking on the additional role of Life Group Lead alongside Welcome & Integration. Other ways that we have helped people to find their place is through our Alpha, Beta and Bible courses, as well as our 'Rooted' 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.

Citygate Church

Report of the Trustees Year ended 31 December 2019

2. Teaching and training

Our Alpha, Beta and Bible courses were well attended in the year with 54 people completing all 7 sessions of our Alpha course. We also had 46 new members come through our Rooted 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 develop in 2019 by recruiting Hannah Agus for our children & families work and Andy & George Oates for our youth work. An average of 79 children attended our Sunday groups and we launched a Youth Life group for years 10-13. Our Family Christmas Celebration was a huge success. We held a 'Kids Christmas party' and had around 340 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.

We continued to support Dave and Karen Priest and the team in Beirut as they look to settle as a family, learn Arabic and care for the community through the gospel.

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 also provide free office space to Commission throughout the year.

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 2019 –

- 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.

Citygate Church

Report of the Trustees

Year ended 31 December 2019

- Mighty Oaks - A coffee morning for the over 60s, providing friendship and support on a weekly basis.
- GEMS - A community lunch once a month, reaching out to vulnerable mums, providing friendship, prayer and support.
- The Sleepsafe Project – A homelessness project linked with Faithworks Wessex, 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 to help them get in to long term work.
- The Ark – Our ministry supporting the homeless, providing around 50 hot meals a week and providing 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.

Citygate Events Ltd, Citygate Church's trading arm, having started trading in 2014, continued in its activity throughout 2019. 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 £91k (2018: 85k) for the year. We took the decision to continue to gift Commission the use of some office space. 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, up-coming 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. This year we appointed Natalie King as our Communications & Engagement Manager, Natalie will help us progress further by improving our resources and establishing further our online missional presence.

Incoming resources

Total incoming resources for the year were £650k (2018: £709k). 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 £440k (2018: £427k). Gifted profits from Citygate Events Ltd amounted to £77k (2018: £77k).

Citygate Church

Report of the Trustees Year ended 31 December 2019

The trustees set out some funding objectives for the gift week in 2019. Funds raised during the gift week were to predominantly be used to invest in dedicated Children and Youth workers as well as improvements to the building. From gift weeks we raised donations of £94k (2018: £135k).

We received restricted funds from ASDA Foundation for The Ark, Gems, and Mighty Oaks. We also restricted our Christmas offering at the end of 2019 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 2020 and beyond will include teaching on our vision and culture to see lives transformed. Our vision for 2020 is to see lives transformed, every day, across the bay by being a blessing. God has called us to demonstrate the love of Jesus in the everyday. We believe this involves investing in more projects to impact our community, multi-sites, developing our Southbourne site and raising new leaders for the future. 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, Beta and Bible courses will continue to be key activities in helping people to explore Christianity and grow in their faith.

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.

Post reporting date events

The Coronavirus (Covid 19) pandemic has had a significant impact on the activities of Citygate Church. We have not been able to meet in church gatherings since 22 March 2020. We have however been able to utilize streaming technology in order to serve our church and wider community with online services.

Although the pandemic has had a significant impact on our activities, it has not adversely affected our charity income for the year to date. Due to the impact on our activities we have been able to revise our expenditure in order to make savings.

Our Citygate Events income has been significantly affected for 2020 with many clients cancelling or rescheduling their bookings until later in the year or even 2021. Nevertheless, our revised expenditure budget will ensure that this will not impact our ability to continue to operate.

The Trustees have also been meeting regularly to review the charity's cash position and plans for 2020 and beyond, assessing decisions that have already been made and reassessing in light of new information. To assist with the charity's cash position, 4 members of staff were placed on furlough by the end of April, to take advantage of the government's Job Retention Scheme.

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.

Citygate Church

Report of the Trustees

Year ended 31 December 2019

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 financially support Dave and Karen Priest in Beirut as part of a mission team reaching in to this area.

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 Town 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 months.

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.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2019 are £2,026,137 (2018: £2,024,688).
- There is £2,425 (2018: £3,516) 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 2019 Citygate Church received donations and other income to the value of £10,638 for restricted purposes. The apportionment of the funding is specified in note 15 of the accounts.
- £61,929 (2018: £263,999) has been designated by the trustees at 31 December 2019. The balance designated at 31 December 2019 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 £1,816,817 which could only be realised by selling the fixed assets held by the charity.

The total free reserves held by the charity at the year-end are £265,900 (2018: £39,087).

This amount is slightly above the policy set by the trustees as three to six months of regular church income is between £110k and £220k. In the current circumstances it is considered prudent to be retaining free reserves above this level.

Citygate Church

Report of the Trustees

Year ended 31 December 2019

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 17 members of staff (both full-time and part-time)

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

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/postabortion 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

Report of the Trustees

Year ended 31 December 2019

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.

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.

The trustees carry out 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, two of whom are elders (Russell White and Sean Theunissen), and 4 non-executive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

Citygate Church

Report of the Trustees

Year ended 31 December 2019

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.

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 2019

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.

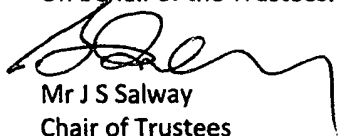
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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
30 June 2020

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 2019, which are set out on pages 15 to 33.

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.

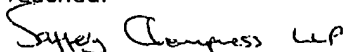
Independent examiner's statement

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

Date 7 July 2020
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 2019

	Notes	Unrestricted funds 2019 £	Restricted funds 2019 £	Total £	2018 £
Income					
Donations	2	538,844	10,638	549,482	615,649
Other trading activities	3	91,252	-	91,252	84,773
Charitable activities	4	9,519	-	9,519	8,962
Investment income		1	-	1	-
Total income		639,616	10,638	650,254	709,384
Expenditure					
Raising funds	5	14,771	-	14,771	8,853
Charitable activities	5	622,285	11,729	634,014	551,433
Total expenditure		637,056	11,729	648,785	560,286
Net income/ (expenditure)		2,560	(1,091)	1,469	149,098
Reconciliation of funds:					
Total funds brought forward		2,021,021	3,516	2,024,537	1,875,439
Total funds carried forward		2,023,581	2,425	2,026,006	2,024,537

All gains and losses are included above. The surplus for the year for Companies Act purposes was £1,469 (2018: £149,098)

The notes and accounting policies on pages 19 to 33 form part of these accounts.

Citygate Church

Balance Sheets at 31 December 2019

		2019		2018	
	Notes	Group £	Charity £	Group £	Charity £
Fixed assets					
Tangible assets	11	1,816,817	1,816,817	1,797,784	1,797,784
Investments	12	-	131	-	131
		<u>1,816,817</u>	<u>1,816,948</u>	<u>1,797,874</u>	<u>1,797,915</u>
Current assets					
Debtors	13	39,006	103,559	44,694	105,614
Cash at bank and in hand		197,234	121,926	217,604	145,215
		<u>236,240</u>	<u>225,485</u>	<u>262,298</u>	<u>250,829</u>
Creditors: Amounts falling due within one year	14	(27,051)	(16,296)	(35,545)	(24,076)
Net current assets		<u>209,189</u>	<u>209,189</u>	<u>226,753</u>	<u>226,753</u>
Total assets less current liabilities		<u>2,026,006</u>	<u>2,026,137</u>	<u>2,024,537</u>	<u>2,024,668</u>
Funds					
Restricted funds	15	2,425	2,425	3,516	3,516
Unrestricted funds	16	2,023,581	2,023,712	2,021,021	2,021,152
Total funds	17	<u>2,026,006</u>	<u>2,026,137</u>	<u>2,024,537</u>	<u>2,024,668</u>

Citygate Church

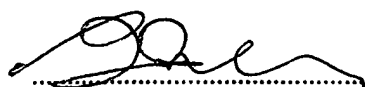
Balance Sheets at 31 December 2019

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.

Approved by the Board of Trustees on 30 June 2020 and signed on its behalf by



Mr J S Salway

Company number: 05899708



Mr S D Theunissen

The notes and accounting policies on pages 19 to 33 form part of these accounts.

Citygate Church

**Consolidated cash flow statement
Year ended 31 December 2019**

	Notes	£	2019 £	£	2018 £
Cash flows from operating activities:					
Net cash provided by operating activities	22		75,322		200,770
Cash flows from investing activities:					
Dividends, interest and rents from investments		1		-	
Proceeds from the sale of property, plant and equipment					
Purchase of property, plant and equipment		(95,693)		(33,802)	
Net cash provided by (used in) investing activities			(95,692)		(33,802)
Cash flows from financing activities					
Repayments of borrowing		-		(90,000)	
Repayments of other loans		-		(126,935)	
Net cash used in financing activities			-		(216,935)
Change in cash and cash equivalents in the reporting period			(20,370)		(49,967)
Cash and cash equivalents at the beginning of the reporting period			217,604		267,571
Cash and cash equivalents at the end of the reporting period	23		197,234		217,604

Citygate Church

Notes to the accounts

Year ended 31 December 2019

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 2019) 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. The Charity made a surplus for the financial year of £1,469 (2018: £149,098)

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.

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. The charity's policy is to maintain its property in an adequate state of repair. 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.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2019

1.6 Depreciation (continued)

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

1.7 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.

1.8 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.

1.9 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.

1.10 Cash and cash equivalents

Cash and cash equivalents comprise cash in hand and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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.

Notes to the accounts (continued)
Year ended 31 December 2019

1.12 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 effects both current and future periods.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2019	Unrestricted funds	Restricted funds	Total funds 2018
	£	£	£	£	£	£
Donations						
General gifts	439,831	10,638	450,469	426,588	3,727	430,315
Designated gifts (Building Fund)	99,013	-	99,013	185,334	-	185,334
	<u>538,844</u>	<u>10,638</u>	<u>549,482</u>	<u>611,922</u>	<u>3,727</u>	<u>615,649</u>

3 Other trading activities

	2019 £	2018 £
Rental income	<u>91,252</u>	<u>84,773</u>

All income from other trading activities was unrestricted in both years.

4 Charitable Activities

	2019 £	2018 £
Other events and activities	<u>9,519</u>	<u>8,962</u>

All income from charitable activities was unrestricted in both years.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2019

5 Analysis of total resources expended

Current year

	Grants	Staff	Other	(note 6)	Total
	£	costs	direct	Support	2019
		£	costs	costs	£
			£	£	
Costs of activities for generating funds					
Fundraising expenses	-	-	428	-	428
Costs in respect of Citygate Events Ltd	-	-	14,343	-	14,343
	-	-	14,771	-	14,771
Charitable activities					
Citygate Centre	-	72,160	155,555	18,567	246,282
Sunday meetings	-	32,457	8,703	24,755	65,915
Mission	43,304	33,722	26,323	18,567	121,916
Youth and children's work	-	30,362	10,957	12,378	53,697
Training and teaching	-	26,246	29,986	24,756	80,988
Pastoral care	-	39,043	1,418	24,755	65,216
	43,304	233,990	232,942	123,778	634,014
Total resources expended	43,304	233,990	247,713	123,778	648,785
Support staff costs		95,986		(95,986)	
		329,976		27,792	

Citygate Church

Notes to the accounts (continued)

Year ended 31 December 2019

5 Analysis of total resources expended (continued)

Prior year

	Grants	Staff	Other	(note 6)	Total
	£	costs	direct	Support	2018
		£	costs	costs	£
			£	£	
Costs of activities for generating funds					
Fundraising expenses	-	-	755	-	755
Costs in respect of Citygate Events Ltd	-	-	8,098	-	8,098
	-	-	8,853	-	8,853
Charitable activities					
Citygate Centre	-	57,614	124,034	15,065	196,713
Sunday meetings	-	32,779	6,948	20,088	59,815
Mission	38,366	37,874	21,258	15,065	112,563
Youth and children's work	-	23,228	9,080	10,044	42,352
Training and teaching	-	27,330	29,999	20,088	77,417
Pastoral care	-	41,145	1,341	20,087	62,573
	38,366	219,970	192,660	100,437	551,433
Total resources expended	38,366	219,970	201,513	100,437	560,286
Support staff costs		63,672		(63,672)	
		283,642		36,765	

Included within other direct costs for Citygate Centre is interest on bank loans paid of £nil (2018: £2,812).

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2019

6 Allocation of support costs

Current year	Total	Church	Mission	Teaching &	
	2019	activities	activities	Training	Buildings
	£	£	£	£	£
Property costs	2,576	516	1,159	515	386
Travel costs	2,076	415	935	415	311
Staff costs	79,269	15,854	35,671	15,854	11,890
Office costs	5,090	1,018	2,290	1,019	763
Information Technology	6,294	1,259	2,832	1,259	944
Teaching & training costs	1,100	220	494	221	165
Finance costs	561	112	253	112	84
Communications	4,881	976	2,197	976	732
Governance costs:					
• <i>Audit and accountancy</i>	4,854	971	2,184	971	728
• <i>Legal and professional</i>	360	72	162	72	54
• <i>Staff costs</i>	16,717	3,343	7,523	3,343	2,508
	123,778	24,756	55,700	24,757	18,565
Prior year	Total	Church	Mission	Teaching &	
	2018	activities	activities	Training	Buildings
	£	£	£	£	£
Property costs	3,359	672	1,511	672	504
Travel costs	2,070	414	932	414	310
Staff costs	63,672	12,734	28,653	12,734	9,551
Office costs	11,191	2,238	5,036	2,238	1,679
Information Technology	5,594	1,119	2,517	1,119	839
Teaching & training costs	380	76	171	76	57
Finance costs	574	115	258	115	86
Communications	3,075	615	1,384	615	461
Governance costs:					
• <i>Audit and accountancy</i>	4,854	971	2,184	971	728
• <i>Legal and professional</i>	359	72	161	72	54
• <i>Staff costs</i>	5,309	1,062	2,389	1,062	796
	100,437	20,088	45,196	20,088	15,065

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2019

7 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2019	Local	Worldwide	2018
	£	£	£	£	£	£
Mission work in India	-	5,740	5,740	-	4,650	4,650
Mission work in Beirut	-	15,294	15,294	-	18,000	18,000
Mission work with the poor	1,200	-	1,200	1,554	-	1,554
Commission Apostolic Trust Limited - Westpoint	-	10,320	10,320	-	6,655	6,655
Other local mission work	10,750	-	10,750	7,107	-	7,107
Other mission work worldwide	-	-	-	-	400	400
	<u>11,950</u>	<u>31,354</u>	<u>43,304</u>	<u>8,661</u>	<u>29,705</u>	<u>38,366</u>

8 Net incoming resources for the year

This is stated after charging:

	2019	2018
	£	£
Staff pension contributions	5,948	5,274
Depreciation	76,660	62,572
Independent examiner's fees	<u>4,200</u>	<u>4,100</u>

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2019

9 Staff costs

Total staff costs were as follows:

	2019	2018
	£	£
Wages and salaries	303,724	258,539
Social security costs	20,304	19,829
Pension costs	5,948	5,274
	<u>329,976</u>	<u>283,642</u>

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

	2019	2018
	No	No
Average number of employees	<u>12</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 £161,640 (2018: £161,183)

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 £35,000 (2018: £25,575) and pension contributions of £869 (2018: £628) were made on his behalf, for his role as finance director. In previous years Mr S D Theunissen's time and therefore salary were shared with Commission Apostolic Trust.

Mr R White is a trustee of the Charity. During the year, Mr R White received a salary of £41,767 (2018: £40,948) and pension contributions of £1,072 (2018: £1,049) 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 18.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 18.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2019

11 Tangible fixed assets - Group and Charity

	Land and buildings £	Other plant & machinery £	Total £
Cost or valuation			
At 1 January 2019	1,909,170	265,415	2,174,585
Additions	17,042	78,651	95,693
At 31 December 2019	1,926,212	344,066	2,270,278
Depreciation			
At 1 January 2019	191,235	185,566	376,801
Charge for the year	39,225	37,435	76,660
At 31 December 2019	230,460	223,001	453,461
Net book value			
31 December 2019	1,695,752	121,065	1,816,817
31 December 2018	1,717,935	79,849	1,797,784

Land and buildings represent costs incurred in respect of premises in long leasehold property totalling £1,926,212 (2018: £1,909,170). Depreciation charged in respect of the property amounted to £39,225 (2018: £38,855)

12 Investments

Movement in value:

	2019		2018	
	Group £	Charity £	Group £	Charity £
Cost at 31 December 2019 and 31 December 2018	-	131	-	131
Historical cost at 31 December 2018	-	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.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2019

12 Investments (continued)

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

	2019 £	2018 £
Gross income	91,252	84,773
Gross expenditure (excluding gift aided profits to charity)	(14,343)	(8,098)
Net surplus before donating profits to charity	76,909	76,675

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2018: £1)

13 Debtors

	2019		2018	
	Group £	Charity £	Group £	Charity £
Trade debtors	20,802	3,953	30,464	14,709
Amounts owed by group undertakings	-	81,776	-	76,675
Prepayments	12,208	12,208	8,293	8,293
VAT recoverable	374	-	-	-
Gift aid debtor	5,622	5,622	5,937	5,937
	39,006	103,559	44,694	105,614

14 Creditors

	2019		2018	
	Group £	Charity £	Group £	Charity £
Amounts due within one year:				
Trade creditors	14,356	14,266	18,715	17,045
Deferred income	11,334	-	10,431	-
VAT payable	-	669	2,253	2,885
Accruals	1,361	1,361	-	-
Other creditors	-	-	4,146	4,146
	27,051	16,296	35,545	24,076

The deferred income relates to rental income received for periods starting on or after 1 January 2020.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2019

15 Restricted income funds

Group and Charity

Current year	Balance at 1 January 2019 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2019 £
Oasis refuge	38	-	-	-	38
The Ark	41	3,512	3,510	-	43
India		500	500	-	-
D Goldsworthy – The Ark	3,317	-	3,317	-	-
Christmas Hamper Appeal	-	5,526	3,873	-	1,653
Sleepsafe	-	1,000	429	-	571
Westpoint restricted	120	100	100	-	120
Total	3,516	10,638	11,729	-	2,425
Prior year	Balance at 1 January 2018 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2018 £
Oasis refuge	38	-	-	-	38
The Ark	2,746	3,607	6,312	-	41
D Goldsworthy – The Ark	5,274	-	1,957	-	3,317
Gems ASDA	91	-	91	-	-
Westpoint restricted	-	120	-	-	120
Total	8,149	3,727	8,360	-	3,516

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.

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

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 2019

15 Restricted income funds (continued)

Christmas Hamper Appeal – A project set up in partnership with Bournemouth Foodbank and other local agencies, to provide food hampers to families in crisis at Christmas.

Sleepsafe – A project set up in partnership with Faithworks Wessex and other local churches to provide shelter at the Citygate Centre for the homeless during the coldest months of the year.

Westpoint restricted – Donations received specifically to fund individuals Westpoint Event costs.

16 Unrestricted income funds

Group					
Current year	Balance at 1 January 2019 £	Incoming resources £	Outgoing Resources £	Losses on revaluation /Transfers £	Balance at 31 December 2019 £
Designated fund	263,999	99,013	101,083	(200,000)	61,929
General funds	1,757,022	540,603	535,973	200,000	1,961,652
	2,021,021	639,616	637,056	-	2,023,581

Charity					
Current year	Balance at 1 January 2019 £	Incoming resources £	Outgoing Resources £	Losses on revaluation /Transfers £	Balance at 31 December 2019 £
Designated fund	263,999	99,013	101,083	(200,000)	61,929
General funds	1,757,153	526,260	521,630	200,000	1,961,783
	2,021,152	625,273	622,713	-	2,023,712

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.

Group					
Prior year	Balance at 1 January 2018 £	Incoming resources £	Outgoing Resources £	Losses on revaluation /Transfers £	Balance at 31 December 2018 £
Designated fund	157,655	185,334	78,990	-	263,999
General funds	1,709,635	520,323	472,936	-	1,757,022
	1,867,290	705,657	551,926	-	2,021,021

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2019

16 Unrestricted income funds (continued)

Charity

<i>Prior year</i>	Balance at 1 January 2018	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2018
	£	£	£	£	£
Designated fund	157,655	185,334	78,990	-	263,999
General funds	1,709,766	512,225	464,838	-	1,757,153
	1,867,421	697,559	543,828	-	2,021,152

17 Analysis of net assets between funds

Funds balances are represented by:
Group

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019	Unrestricted funds 2018	Restricted funds 2018	Total funds 2018
	£	£	£	£	£	£
Tangible fixed assets	1,816,817	-	1,816,817	1,797,784	-	1,797,784
Net current assets	206,764	2,425	209,189	223,237	3,516	226,753
	2,023,581	2,425	2,026,006	2,021,021	3,516	2,024,537

Charity

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019	Unrestricted funds 2018	Restricted funds 2018	Total funds 2018
	£	£	£	£	£	£
Tangible fixed assets	1,816,817	-	1,816,817	1,797,784	-	1,797,784
Fixed asset investments	131	-	131	131	-	131
Net current assets	206,764	2,425	209,189	223,237	3,516	226,753
	2,023,712	2,425	2,026,137	2,021,152	3,516	2,024,668

Designated funds of £61,929 (2018: £263,999) are represented by net current assets for both the Group and Charity.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2019

18 Related party transactions

During the year 4 trustees (2018: 4) were reimbursed £1,484 (2018: £1,668) 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 2019 Citygate Events Limited owed Citygate Church £81,776 (2018: £84,968) which relates to the gift aid distribution payable.

19 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 2019 the total of such guarantees was £30 (2018: £30).

20 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.

21 Commitments

The charity has operating lease commitment expiring within five years totalling £2,054 (2018: £3,227).

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

	2019	2018
	£	£
Net income for the reporting period (as per the statement of financial activities)	1,469	149,098
Depreciation	76,660	62,572
Dividends, interest and rents from investments	(1)	-
Decrease/ (increase) in debtors	5,688	(16,496)
(Decrease)/ increase in creditors	(8,494)	5,596
Net cash inflow from operating activity	<u>75,322</u>	<u>200,770</u>

23 Analysis of changes in net debt

	Balance at 1 January 2019 £	Cash flows £	Balance at 31 December 2019 £
Cash in hand	217,604	(20,370)	197,234
	217,604	(20,370)	197,234
	Balance at 1 January 2018 £	Cash flows £	Balance at 31 December 2018 £
Cash	267,571	(49,967)	217,604
Loans due within 1 year	(130,189)	130,189	-
Loans due after 1 year	(86,746)	86,746	-
	50,636	166,968	217,604

24 Events after the reporting date

The outbreak of the Novel Coronavirus (COVID-19), declared by the World Health Organisation as a "Global Pandemic" on the 11 March 2020, has impacted the Group in various ways. Places of worship were closed to the public on 22 March 2020 and full Church gatherings may not open until 2021. During this time we have been able to utilize streaming technology and have been serving our church and wider community with online Sunday services through social media platforms.

Pastoral care is being maintained online and through telephone. Prayer meetings have been held weekly through online platforms such as Zoom. We have been able to run our Alpha course online.

We have also been able to reach some of the needs of our community by becoming a foodbank distribution center, running 5 days a week and resourced by our volunteers.

We have provided online donation options for those that want to give and have created a restricted fund to provide for the needs of those most adversely affected financially by the virus.

In light of the current uncertainties, our finance team have provided more frequent financial updates to the Trustees who have assessed the potential financial implications of the pandemic for 2020 and beyond. We have assessed that the Group has sufficient resources to allow it to continue in operation.