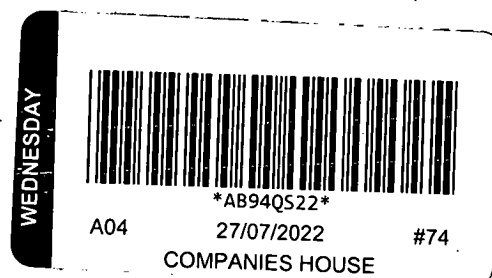


Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church
Report and Financial Statements
31 December 2021



Citygate Church

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Citygate Church

Trustees and Trust Information Year ended 31 December 2021

Trustees	Mr J Salway Mr S Theunissen Mr R White Mr J Cornish Mr N Beal Ms. R Millard (appointed 25.01.2022)
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 T Francis Mr S Theunissen Mr A Oates

**Citygate Church
Report of the Trustees
Year ended 31 December 2021**

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 2021.

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 – a series of seminars and discussion 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 Baptism courses, 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 - Citygate students reach out to those in higher education, at BU and AUCB. We are regularly engaging with around 50 students per week providing teaching, prayer and community.

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

- Little Acorns – a weekly toddlers group gathering over 15 adults and a further 20 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.
- DNA groups - We facilitate opportunities for people to meet in groups of 3-4 during the week to study the bible and build each other's faith. We have made these groups possible through accessible content on our website.
- Citygate Community Hub - The Citygate Community Hub is a partnership between Citygate Church and a number of agencies including Bournemouth Foodbank, providing emergency food and support to local people in crisis.

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.

**Citygate Church
Report of the Trustees
Year ended 31 December 2021**

Achievements and performance

Overview

In 2021 Russell White, Lead Elder of Citygate Church, with the support of the leadership team and staff, brought a fresh focus for the year on disciples who make disciples; bringing a focus on smaller group opportunities such as life groups and DNA groups.

When the pandemic hit, we quickly turned our building into a Foodbank distribution centre with the hope of adding more relief agencies in order to bless our community where they needed it most. In 2021 we continued to steadily resource the Community Hub, adding caseworkers to our Hub who are able to come alongside those in need over a period of time and help access support from relevant agencies. The Hub is now open 6 days a week providing relief, restoration and reform to those in need.

We continued to stream our church meetings online and when we were able to meet together, we started an evening meeting alongside our Bournemouth morning meeting.

We continued to provide support to those unable to access government help through our Covid Fund.

In early 2021 we merged Southbourne Evangelical Church into our Citygate Church charity and officially formed a second site of Citygate church. We started to meet onsite from April 2021 and publicly launched the site in September.

Our Venue income at the Citygate centre decreased significantly due to the pandemic, nevertheless we were able to reduce spending significantly with help from the government's furlough scheme as well as removing usual activity from our budget.

At the end of 2021 we saw 41 new members added, 27 people baptised, 25 people completed our Alpha courses, just over 144 people joined a life group and over 168 people wanting to know more about Citygate Church or get involved.

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 2021 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. When the pandemic hit in March 2020, we moved our Sunday meetings online as well as all the ways to connect with our existing congregation and guests. We continued to stream our meetings every week through 2021 and have seen consistent viewers and people finding Citygate through our Youtube channel.

We also launched an evening meeting at our Bournemouth site mainly due to capacity limitations due to Covid.

In 2021 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.

2. Teaching and training

Our Alpha, were well attended in the year with 25 people completing all 7 sessions of our Alpha course. We also had 41 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. We continued to provide engaging content for Kids through our Kids YouTube channel throughout most of 2021 while families slowly returned to onsite meetings. Our Hero Party in October was a great success with around 400 children and their families attending. Unfortunately our Family Christmas Celebration was unable to go ahead due to high cases of Covid.

Our Youth provision was adapted for online, but we saw a significant increase in engagement when we were able to return in person. The team are gathering around 40 youth every week on Friday nights.

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 2021. We also have a number of local missional partners who we support in a number of ways who enable us to fulfil our mission.

Ministries

- **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.
- **Mighty Oaks** - A coffee morning for the over 60s, providing friendship and support on a weekly basis.
- **Treasure** - Treasure is a support group for women coming out of abusive, controlling relationships.
- **Transform** - A support and bible study group for those in recovery from addiction.
- **Christmas Hamper Appeal** - Each year, delivering over 200 hampers to families in crisis over the Christmas period.

Missional Partners

- **Bournemouth Foodbank** - Providing emergency food and support to local people in crisis.
- **Safe Families** - Offering hope, belonging and support to children, families and care givers, in partnership with local churches.
- **PACE** - Helping everyone in schools explore the Christian faith through assemblies, lessons and lunchtime clubs.
- **Teen Challenge Dorset** - Helping young people who have developed life controlling problems, especially drug and alcohol addiction.
- **Bournemouth Town Pastors** - Showing the love of Jesus, in practical and non-judgemental ways, by providing items to help those in need on nights out in Bournemouth town centre.

The Citygate Centre

The Citygate Centre is being significantly utilised 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 2021. 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 £20k (2020: 32k) 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.

Citygate Church
Report of the Trustees
Year ended 31 December 2021

Communications and resources

In 2020 we invested in a new website. Natalie King, our communications manager, designed the website during lockdown and we prioritised ways for people to engage with our Sunday talks and online events. Throughout 2021 we continued to develop the website. It serves our vision and is often a person's first interaction with Citygate church.

In 2021 we invested significantly in our social media activity. Natalie King has formulated and implemented a strategy for engaging our Citygate family and guests on Instagram and Facebook and we are seeing high levels of engagement. We were able to take on a volunteer Communications Intern. Juliet Baumeister joined the team in September 2021 as part of the Commission Internship and has supported Natalie King. We also send regular updates on Citygate activities through our weekly e-bulletin.

Incoming resources

Total incoming resources for the year were £1.4M (2020: £622k). This income is made up of donations, event ticket income, rental income, Southbourne Evangelical Church Asset transfer 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 £484k (2020: £477k). Gifted profits from Citygate Events Ltd amounted to £18k (2020: £27k).

The trustees set out some funding objectives for the gift week in 2021. Funds raised during the gift week were to fund major projects such as; the development of the Southbourne site, investing in our online presence, and supporting local and global missions. From gift weeks we raised donations of £98k (2020: £95k).

Future objectives

2021 was a year still very much in the grips of the Covid Pandemic. As a church our desire is to meet the needs of our community, both now and in the future as we start to see the psychological; emotional, spiritual and financial ramifications of this pandemic on society.

Our vision will continue to be 'Seeing lives transformed, every day, across the bay' but our focus for 2022 will be to focus on reaching the community in Southbourne and build a strong base for the site, investing in leadership, provision for children, life groups etc. We will look to build a Community Hub and partner with agencies that bring relief to those in need. We will look to partner and set up social action ministries that bring restoration and be a voice for social reform.

Citygate Church is now a multisite church and we believe that more sites will be added over the years in order to see lives transformed across the bay. We will continue to welcome visitors from all walks of life whether through our community outreach or during our Sunday services and integrate them into Citygate church, helping them to find their place to belong.

We have invested significantly in resourcing online church as we believe it is not just a means of getting through lockdown, but rather an opportunity for people to hear the good news of Jesus and take a step towards becoming part of our church community. We will therefore continue to invest staff time and resources in building this area of church life.

**Citygate Church
Report of the Trustees
Year ended 31 December 2021**

Our Alpha 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.

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

We have continued to support our missional partners: The PACE Trust; Teen Challenge Dorset; Safe Families; Bournemouth Town Pastors.

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.

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 2021 are £2,871,069 (2020: £2,058,127).
- There is £33,959 (2020: £23,908) 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 2021 Citygate Church received donations and other income to the value of £38,712 for restricted purpose. The apportionment of the funding is specified in note 15 of the accounts.
- £883,850 (2020: £63,067) has been designated by the trustees at 31 December 2021. The balance designated at 31 December 2021 is the freehold property of the charity as well as 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 unrestricted funds there is £1,724,615 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 £202,693 (2020: £192,094).

This amount is within the policy set by the trustees as three to six months of regular church income is between £110k and £230k.

**Citygate Church
Report of the Trustees
Year ended 31 December 2021**

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 18 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 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.

Citygate Church
Report of the Trustees
Year ended 31 December 2021

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 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, both of whom are elders (Russell White and Sean Theunissen), and 4 nonexecutive 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 2021

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.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also directors of Citygate Church for the purposes of company law) are responsible for preparing the Trustees' Report and the 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.

Citygate Church
Report of the Trustees
Year ended 31 December 2021

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 (FRS 102);
- 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; and
- 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.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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.

Auditor

Saffery Champness, the charity's auditor are willing to remain in office and a resolution to reappoint them will be proposed at the Annual General Meeting.

Statement of disclosure to our auditors

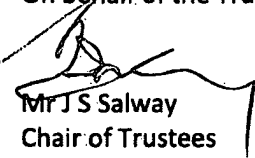
In so far as the trustees are aware at the time of approving our trustees' annual report:

- There is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Charity's auditor is unaware, and
- The trustees have each taken all steps that they are obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Citygate Church
Report of the Trustees
Year ended 31 December 2021

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

On behalf of the Trustees:



Mr J S Salway
Chair of Trustees
Date 28 June 2022

Citygate Church
Independent Auditor's Report to the Trustees of
Citygate Church

Opinion

We have audited the financial statements of Citygate Church (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 December 2021 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Charity Balance Sheet, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 31 December 2021 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;1
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

**Citygate Church
Independent Auditor's Report to the Trustees of
Citygate Church**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information; we are required to report that fact.

We have nothing to report in this regard.

Other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees which includes the Directors' Report and the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

Other matters which we are required to address

In the previous accounting period the charity took advantage of the audit exemption under s477 of the Companies Act 2006. Therefore the comparative financial information presented in the financial statements has not been subject to audit.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and to take advantage of the small companies exemption in preparing the Report of the Trustees and the Strategic Report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 12, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group and the parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditors under the Companies Act 2006 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the group and parent financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the group and parent charitable company's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the group and parent charitable company by discussions with trustees and updating our understanding of the sector in which the group and parent charitable company operate.

Laws and regulations of direct significance in the context of the group and parent charitable company include The Companies Act 2006 and guidance issued by the Charity Commission for England and Wales.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the parent charitable company's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the parent charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

Citygate Church
Independent Auditor's Report to the Trustees of
Citygate Church

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the parent charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the parent charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery Champness LLP

Nicholas Fernyhough (Senior Statutory Auditor)
For and on behalf of Saffery Champness LLP
Chartered Accountants Statutory Auditors

Date 7 July 2022
Midland House
2 Poole Road
Bournemouth
BH2 5QY

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Citygate Church
Consolidated Statement of Financial Activities (including Income and Expenditure account)
For the Year ended 31 December 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	2021 £	Unaudited 2020 £
Income					
Donations	2	1,367,992	57,014	1,425,006	622,392
Other trading activities	3	19,558	-	19,558	32,270
Charitable activities	4	7,650	6,698	14,348	2,242
Total income		<u>1,395,200</u>	<u>63,712</u>	<u>1,458,912</u>	<u>656,904</u>
Expenditure					
Raising funds	5	1,993	249	2,242	5,937
Charitable activities	5	615,316	28,412	643,728	618,846
Total expenditure		<u>617,309</u>	<u>28,661</u>	<u>645,970</u>	<u>624,783</u>
Net income		<u>777,891</u>	<u>35,051</u>	<u>812,942</u>	<u>32,121</u>
Reconciliation of funds:					
Total funds brought forward		<u>2,034,219</u>	<u>23,908</u>	<u>2,058,127</u>	<u>2,026,006</u>
Total funds carried forward		<u>2,812,110</u>	<u>58,959</u>	<u>2,871,069</u>	<u>2,058,127</u>

All gains and losses are included above. The surplus for the year for Companies Act purposes was £812,942 (2020: £32,121)

The notes and accounting policies on pages 22 to 37 form part of these accounts.

Citygate Church
Balance Sheets at 31 December 2021

		2021		Unaudited 2020	
	Notes	Group £	Charity £	Group £	Charity £
Fixed assets					
Tangible assets	11	2,526,181	2,526,181	1,779,189	1,779,189
Investments	12	-	131	-	131
		<u>2,526,181</u>	<u>2,526,312</u>	<u>1,779,189</u>	<u>1,779,320</u>
Current assets					
Debtors	13	32,737	45,218	32,415	54,393
Cash at bank and in hand		330,004	309,794	260,685	235,681
		<u>362,741</u>	<u>355,012</u>	<u>293,100</u>	<u>290,074</u>
Creditors: Amounts falling due within one year	14	(17,853)	(10,124)	(14,162)	(11,136)
		<u>344,888</u>	<u>344,888</u>	<u>278,938</u>	<u>278,938</u>
Net current assets					
		<u>344,888</u>	<u>344,888</u>	<u>278,938</u>	<u>278,938</u>
Total assets less current liabilities		<u>2,871,069</u>	<u>2,871,200</u>	<u>2,058,127</u>	<u>2,058,258</u>
Funds					
Restricted funds	15	58,959	58,959	23,908	23,908
Unrestricted funds	16	2,812,110	2,812,241	2,034,219	2,034,350
		<u>2,871,069</u>	<u>2,871,200</u>	<u>2,058,127</u>	<u>2,058,258</u>
Total funds	17	<u>2,871,069</u>	<u>2,871,200</u>	<u>2,058,127</u>	<u>2,058,258</u>

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 28 June 2022 and signed on its behalf by



 Mr J Salway
 Company number: 05899708



 Mr S Theunissen

The notes and accounting policies on pages 22 to 37 form part of these accounts.

Citygate Church
Consolidated cash flow statement
Year ended 31 December 2021

	Notes	£	2021 £	£	Unaudited 2020 £
Cash flows from operating activities:					
Net cash provided by operating activities	21		139,692		103,622
Cash flows from investing activities:					
Purchase of property, plant and equipment		<u>(70,373)</u>		<u>(40,171)</u>	
Net cash used in investing activities			(70,373)		(40,171)
Change in cash and cash equivalents in the reporting period			69,319		63,451
Cash and cash equivalents at the beginning of the reporting period			260,685		197,234
Cash and cash equivalents at the end of the reporting period	22		330,004		260,685

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 £812,942 (2020: £32,121)

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
Freehold and leasehold property	– 2% on a straight line basis

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.

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 2021	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£	£	£	£
Donations						
General gifts	465,307	57,014	522,321	476,527	49,565	526,092
Designated gifts (Building Fund)	902,685	-	902,685	96,300	-	96,300
	<u>1,367,992</u>	<u>57,014</u>	<u>1,425,006</u>	<u>572,827</u>	<u>49,565</u>	<u>622,392</u>

3 Other trading activities

	2021 £	2020 £
Rental income	<u>19,558</u>	<u>32,270</u>

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

4 Charitable Activities

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
Other events and activities	<u>7,650</u>	<u>6,698</u>	<u>14,348</u>	<u>2,242</u>

All income from other trading activities was unrestricted in the prior year.

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

5 Analysis of total resources expended

Current year	(note 7)		Other direct costs	(note 6)	Total 2021
	Grants	Staff costs	costs	Support costs	
	£	£	£	£	£
Costs of activities for generating funds					
Fundraising expenses	-	-	567	-	567
Costs in respect of Citygate Events Ltd	-	-	1,675	-	1,675
			2,242	-	2,242
Charitable activities					
Citygate Centre	-	81,344	146,616	24,505	252,465
Sunday meetings	-	27,174	4,869	32,673	64,716
Mission	49,773	28,625	26,770	24,505	129,673
Youth and children's work	-	48,163	4,172	16,335	68,670
Training and teaching	-	22,959	7,187	32,673	62,819
Pastoral care	-	30,912	1,800	32,673	65,385
	49,773	239,177	191,414	163,364	643,728
Total resources expended	49,773	239,177	193,656	163,364	645,970
Support staff costs		134,207		(134,207)	
		373,384		29,157	

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

5 Analysis of total resources expended (continued)

Prior year	(note 7)			(note 6)	
	Grants	Staff	Other	Support	Total
	£	costs	direct	costs	2020
		£	costs		£
Costs of activities for generating funds					
Fundraising expenses	-	-	302	-	302
Costs in respect of Citygate Events Ltd	-	-	5,635	-	5,635
	-	-	5,937	-	5,937
Charitable activities					
Citygate Centre	-	71,877	132,744	25,181	229,802
Sunday meetings	-	26,343	4,805	33,576	64,724
Mission	57,307	27,396	16,266	25,182	126,151
Youth and children's work	-	46,732	6,242	16,788	69,762
Training and teaching	-	22,129	6,624	33,576	62,329
Pastoral care	-	29,623	2,879	33,576	66,078
	57,307	224,100	169,560	167,879	618,846
Total resources expended	57,307	224,100	175,497	167,879	624,783
Support staff costs		136,246		(136,246)	
		360,346		31,633	

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

6 Allocation of support costs

Current year	Total	Church	Mission	Teaching &	
	2021	activities	activities	Training	Buildings
	£	£	£	£	£
Property costs	2,320	464	1,044	464	348
Travel costs	314	63	141	63	47
Staff costs	115,758	23,152	52,090	23,152	17,364
Office costs	9,194	1,839	4,137	1,839	1,379
Information Technology	11,292	2,258	5,082	2,258	1,694
Teaching & training costs	181	36	82	36	27
Finance costs	(237)	(47)	(107)	(47)	(36)
Communications	547	109	247	109	82
Governance costs:					
• <i>Audit and accountancy</i>	5,187	1,037	2,334	1,037	779
• <i>Legal and professional</i>	359	72	162	72	53
• <i>Staff costs</i>	18,449	3,670	8,302	3,670	2,807
	163,364	32,653	73,514	32,653	24,544

Prior year	Total	Church	Mission	Teaching &	
	2020	activities	activities	Training	Buildings
	£	£	£	£	£
Property costs	2,294	459	1,032	459	344
Travel costs	1,515	303	682	303	227
Staff costs	116,588	23,317	52,464	23,317	17,490
Office costs	9,349	1,870	4,207	1,870	1,402
Information Technology	9,313	1,863	4,191	1,863	1,396
Teaching & training costs	553	111	248	111	83
Finance costs	442	88	200	88	66
Communications	4,746	949	2,136	949	712
Governance costs:					
• <i>Audit and accountancy</i>	4,854	971	2,184	971	728
• <i>Legal and professional</i>	359	72	162	72	53
• <i>Staff costs</i>	17,866	3,573	8,040	3,573	2,680
	167,879	33,576	75,546	33,576	25,181

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

7 Grant expenditure

The charity made the following grants during the period:

	Local	Worldwide	2021	Local	Worldwide	2020
	£	£	£	£	£	£
Mission work in India	-	5,640	5,640	-	5,640	5,640
Mission work in Beirut	-	12,000	12,000	-	15,000	15,000
Mission work with the poor	1,500	-	1,500	1,500	-	1,500
Commission Apostolic Trust Limited - Westpoint	-	8,858	8,858	-	11,053	11,053
Other local mission work	21,775	-	21,775	24,114	-	24,114
	<u>23,275</u>	<u>26,498</u>	<u>49,773</u>	<u>25,614</u>	<u>31,693</u>	<u>57,307</u>

8 Net incoming resources for the year

This is stated after charging:

	2021	2020
	£	£
Depreciation	88,993	77,798
Independent examiner's fees	-	5,758
Auditor's remuneration	<u>7,950</u>	<u>-</u>

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

9 Staff costs

Total staff costs were as follows:

	2021	2020
	£	£
Wages and salaries	339,677	329,858
Social security costs	22,227	20,732
Pension costs	11,480	9,756
	<u>373,384</u>	<u>360,346</u>

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

	2021	2020
		No
Average number of employees	<u>14</u>	<u>13</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 £135,697 (2020: £130,432)

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 Theunissen is a trustee of the Charity. During the year, Mr S Theunissen received a salary of £36,767 (2020: £35,000) and pension contributions of £1,526 (2020: £1,295) 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 £44,797 (2020: £43,272) and pension contributions of £1,928 (2020: £1,667) 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 2021

11. Tangible fixed assets - Group and Charity

	Land and buildings £	Other plant & machinery £	Total £
Cost or valuation			
At 1 January 2021	1,926,212	384,236	2,310,448
Additions	818,153	17,832	835,985
At 31 December 2021	2,744,365	402,068	3,146,433
Depreciation			
At 1 January 2021	269,688	261,571	531,259
Charge for the year	55,586	33,407	88,993
At 31 December 2021	325,274	294,978	620,252
Net book value			
31 December 2021	2,419,091	107,090	2,526,181
31 December 2020	1,656,524	122,666	1,779,189

Land and buildings represent costs incurred in respect of premises in long leasehold property totalling £1,926,440 (2020: £1,926,212). Depreciation charged in respect of the property amounted to £39,228 (2020: £39,228)

12. Investments

Movement in value:

	2021		2020	
	Group £	Charity £	Group £	Charity £
Cost at 31 December 2021 and 31 December 2020	-	131	-	131
Historical cost at 31 December 2020	-	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 2021

12 Investments (continued)

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

	2021	2020
	£	£
Gross income	19,558	32,270
Gross expenditure (excluding gift aided profits to charity)	(1,676)	(5,634)
Net surplus before donating profits to charity	<u>17,882</u>	<u>26,636</u>

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2020: £1)

13 Debtors

	2021		2020	
	Group	Charity	Group	Charity
	£	£	£	£
Trade debtors	6,614	2,564	6,662	580
Amounts owed by group undertakings	-	17,233	-	-
Prepayments	15,722	15,722	15,939	15,939
VAT recoverable	815	112	583	583
Gift aid debtor	6,234	6,234	5,849	5,849
Other debtors	<u>3,352</u>	<u>3,353</u>	<u>3,382</u>	<u>3,382</u>
	<u>32,737</u>	<u>45,218</u>	<u>32,415</u>	<u>54,393</u>

14 Creditors

	2021		2020	
	Group	Charity	Group	Charity
	£	£	£	£
Amounts due within one year:				
Trade creditors	7,040	7,040	10,778	10,728
Deferred income	7,729	-	-	-
PAYE and social security	273	273	23	23
Amounts due from group undertakings	-	-	385	385
Accruals	<u>2,811</u>	<u>2,811</u>	<u>2,976</u>	<u>-</u>
	<u>17,853</u>	<u>10,124</u>	<u>14,162</u>	<u>11,136</u>

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

15 Restricted income funds

Group and Charity

Current year	Balance at 1 January 2021 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2021 £
Oasis refuge	38	-	-	-	38
Vogel	-	2,955	2,955	-	-
The Ark	3,666	-	-	-	3,666
Community Hub	3,451	19,065	1,948	-	20,568
Youth	895	-	-	-	895
D Goldsworthy – The Ark	1,191	-	298	-	893
Covid-19	6,123	103	4,940	-	1,286
Vocal	-	935	2,845	-	(1,910)
Christmas Hamper Appeal	2,654	8,154	8,174	-	2,634
Sleepsafe	524	-	1	-	523
Westpoint restricted	120	-	-	-	120
Support & Outreach	5,246	-	-	-	5,246
DCF	-	7,500	7,500	-	-
Southbourne	-	25,000	-	-	25,000
Total	23,908	63,712	28,661	-	58,959

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

15 Restricted income funds (continued)

Group and Charity

Prior year	Balance at 1 January 2020 £	Incoming resources £	Outgoing resources £	Transfers £	Balance at 31 December 2020 £
Oasis refuge	38	-	-	-	38
Thomson	-	10,650	10,650	-	-
The Ark	43	4,500	877	-	3,666
Community Hub	-	5,382	1,931	-	3,451
Youth	-	895	-	-	895
D Goldsworthy – The Ark	-	-	397	1,588	1,191
Covid-19	-	11,849	5,726	-	6,123
Priests donation	-	50	50	-	-
Christmas Hamper Appeal	1,653	9,989	8,988	-	2,654
Sleepsafe	571	-	47	-	524
Westpoint restricted	120	-	-	-	120
Support & Outreach	-	6,250	1,004	-	5,246
Total	2,425	49,565	29,670	1,588	23,908

Restricted funds are made up as follows:

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

Vogel – An emergency support fund set up for a South African family who were unable to access government support due to immigration complications during the Covid pandemic. This fund was a tool for one of the church life groups to donate anonymously to support the family.

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.

Community Hub – A fund to support Citygate Community Hub which is a partnership of local agencies, charities and churches in Bournemouth supporting people with social, financial and health issues. It is a secure drop-in providing emergency food in partnership with Bournemouth Foodbank and support to local people in crisis.

Youth – A donation to be used for our Youth ministry.

D Goldsworthy – The Ark – A donation to support our work with the poor and vulnerable including the homeless.

Covid-19 – A fund set up to support those affected by Coronavirus who are not able to access government support.

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

15 Restricted income funds (continued)

Vocal – Donations received from our vocal community to support the costs of professional training and trips. This is a new fund, which is currently in a deficit but is expected to be self-sustaining going forward.

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.

Support & Outreach – A donation to support those in need of our outreach work.

DCF – A fund used to help cover stock costs for the hamper project and some salary required for our Community Worker to ensure the food bank remains operational.

Southbourne – A fund used for development of the new Southbourne site.

16 Unrestricted funds

Group	Current year	Balance at 1 January 2021	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2021
		£	£	£	£	£
Designated funds:						
Building		63,067	99,652	78,071	(26,361)	58,287
Southbourne -		-	37,421	12,472	-	24,949
Cash						
Southbourne -		-	765,612	16,359	52,313	801,566
Building						
		<u>63,067</u>	<u>902,685</u>	<u>106,902</u>	<u>25,952</u>	<u>884,802</u>
General funds		<u>1,971,152</u>	<u>492,515</u>	<u>510,407</u>	<u>(25,952)</u>	<u>1,927,308</u>
		<u>2,034,219</u>	<u>1,395,200</u>	<u>617,309</u>	<u>-</u>	<u>2,812,110</u>

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

16 Unrestricted funds (continued)

Charity					
Current year	Balance at 1 January 2021	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2021
	£	£	£	£	£
Designated funds:					
Building	63,067	99,652	78,071	(26,361)	58,287
Southbourne - Cash	-	37,421	12,472	-	24,949
Southbourne - Building	-	765,612	16,359	52,313	801,566
	<u>63,067</u>	<u>902,685</u>	<u>106,902</u>	<u>25,952</u>	<u>884,802</u>
General funds	<u>1,971,283</u>	<u>492,515</u>	<u>510,407</u>	<u>(25,952)</u>	<u>1,927,439</u>
	<u>2,034,350</u>	<u>1,395,200</u>	<u>617,309</u>	<u>-</u>	<u>2,812,241</u>
Group					
Prior year	Balance at 1 January 2020	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2020
	£	£	£	£	£
Designated fund - Building	61,929	96,300	95,162	-	63,067
General funds	<u>1,961,652</u>	<u>511,039</u>	<u>499,951</u>	<u>(1,588)</u>	<u>1,971,152</u>
	<u>2,023,581</u>	<u>607,339</u>	<u>595,113</u>	<u>(1,588)</u>	<u>2,034,219</u>
Charity					
Prior year	Balance at 1 January 2020	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2020
	£	£	£	£	£
Designated fund - Building	61,929	96,300	95,162	-	63,067
General funds	<u>1,961,783</u>	<u>505,404</u>	<u>494,316</u>	<u>(1,588)</u>	<u>1,971,283</u>
	<u>2,023,712</u>	<u>601,704</u>	<u>589,478</u>	<u>(1,588)</u>	<u>2,034,350</u>

Designated funds are made up as follows:

The Building fund relates to monies set aside in case of emergency works required to be carried out on the building.

The Southbourne cash fund relates to the cash transferred from Southbourne Evangelical Church during the year, set aside to be spent on future church running costs.

The Southbourne building fund relates to the asset transferred from Southbourne Evangelical Church during the year, held as freehold property.

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

17 Analysis of net assets between funds

Funds balances are represented by:
Group

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	2,526,181	-	2,526,181	1,779,189	-	1,779,189
Net current assets	285,929	58,959	344,888	255,030	23,908	278,938
	<u>2,812,110</u>	<u>58,959</u>	<u>2,871,069</u>	<u>2,034,219</u>	<u>23,908</u>	<u>2,058,127</u>

Charity	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	2,526,181	-	2,526,181	1,779,189	-	1,779,189
Fixed asset investments	131	-	131	131	-	131
Net current assets	285,929	58,959	344,888	255,030	23,908	278,938
	<u>2,812,241</u>	<u>58,959</u>	<u>2,871,200</u>	<u>2,034,350</u>	<u>23,908</u>	<u>2,058,258</u>

Designated funds consists of £801,566 (2020: nil) tangible fixed assets and £82,284 (2020: £63,067) net current assets.

18 Related party transactions

During the year, 2 trustees (2020: 3) were reimbursed £695 (2020: £1,128) 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 and Mr J S Salway are directors of this company.

As at 31 December 2021 Citygate Events Limited owed Citygate Church £17,233 (2020: £28,060) which primarily relates to the gift aid distribution payable.

Citygate Church
Notes to the accounts (continued)
Year ended 31 December 2021

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 2021 the total of such guarantees was £40 (2020: £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 Reconciliation of net income to net cash flow from operating activities

	2021	2020
	£	£
Net income for the reporting period (as per the statement of financial activities)	812,942	32,121
Depreciation	88,993	77,798
(Increase)/decrease in debtors	(322)	6,592
Increase/(decrease) in creditors	3,691	(12,889)
Donated fixed assets	(765,612)	-
Net cash inflow from operating activity	139,692	103,622

22 Analysis of changes in net funds

	Balance at 1 January 2021 £	Cash flows £	Balance at 31 December 2021 £
Cash in hand	260,685	69,319	330,004
	260,685	69,319	330,004
	Balance at 1 January 2020 £	Cash flows £	Balance at 31 December 2020 £
Cash in hand	197,234	63,451	260,685
	197,234	63,451	260,685