

Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church
Report and Financial Statements
31 December 2024

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Citygate Church

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Trustees and Trust Information Year ended 31 December 2024

Trustees	Mr J Salway Mr S D Theunissen Mr R White Mr N Beal Ms. R Millard (resigned 10 June 2024) Mrs C Smith (resigned 4 March 2025) Mr M Truesdale
Secretary	Mr S D Theunissen
Statutory auditors	Saffery 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

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Report of the Trustees Year ended 31 December 2024

Trustee/Directors Report

The trustees, who are also directors for the purposes of company law, have pleasure in presenting their Report and Financial Statements of the Charity for the year ended 31 December 2024.

The trustees named above served throughout the year.

Objectives and Activities

Principal Aims & Objectives

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

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

To advance the education whether of children or of adults.

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

Principal Activities

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

1. Sunday meetings – Citygate Church meets on Sunday mornings for worship and preaching of the gospel message.
2. Teaching and Training
 - a. Alpha – 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 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 age appropriate groups for children across our sites and congregations which aim to teach the authentic Christian message through fun and engaging activities. There are also two youth groups across sites 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.

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Year ended 31 December 2024

- 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

- Zambia Mission Support – supporting Jon and Jo Lake in Zambia, as part of a team working with Mission Geeks to bring the gospel message to this area alongside social transformation projects.
- Commission Apostolic Trust Ltd – Citygate is committed to supporting Commission in its vision to plant churches, train leaders, reach the nations with the gospel and support the poor. Citygate gives regularly to the work of Commission nationally and internationally.

b. Local Mission Work

- Little Acorns – a weekly toddlers group gathering at our Southbourne site. This work has been a regular part of Citygate for many years and continues to be one of our most regularly attended groups
- Truth be Told - a weekly intergenerational storytelling group which seeks to build community among the youngest and oldest in our communities.
- Life Groups - We run a number of Life groups which meet in each other's homes or at our sites. These groups are essential to the life of Citygate Church as we seek to live life in Jesus, in community and on mission 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.

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Report of the Trustees Year ended 31 December 2024

Achievements and performance

Overview

In 2024 Russell White, Lead Elder of Citygate Church, with the support of the leadership team and staff, brought our focus on 1000s of Kingdom moments; looking at how we as disciples can be a blessing to our communities and workplaces.

Our Community Hub continues to offer vital support to people in need. In 2024 we were able to offer 3275 Food Bank parcels and provided 2863 caseworkers appointments. Our Hub team is able to come alongside those in need over a period of time and help access support from relevant agencies. The Hub is open 4 days a week providing relief, restoration and reform to those in need.

We gather every Sunday across our two sites (Bournemouth and Southbourne) as a church community to worship, pray and hear teaching from the Bible. We continue to stream our church meetings from our Bournemouth site.

Our venue income at the Citygate centre decreased significantly through the pandemic. Through 2022 we started to see our venue income slowly increase and in 2024 it rose further to £166,380. Included in our venue income was turnover from Arch Coffee House, which was launched in November 2023.

By the end of 2024 we saw 26 people baptised, 58 people completed our Alpha courses, 1044 people received our welcome bags giving them an opportunity to be a part of the church community, and 47 people became Christians.

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 2024 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.

Our average attendance across both sites in 2024 was 715 per week.

We continued to stream our meetings every week through 2024 and have seen consistent viewers and people finding Citygate through our YouTube channel.

In 2024 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.

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2. Teaching and training

Our Alpha Courses were well attended in the year. We also had 88 people attend our Rooted courses which helps people get established in building community and released into 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 our children through our Sunday gatherings across sites.

Our Youth team gathered around 70 youth every week on Friday nights and also gather on Sunday nights for more in depth discipleship. Our team took over 70 youth to the Newday event in 2024 for times of worship, teaching and building community.

4. Mission Work

Worldwide

We started to support Jon and Jo Lake in their missional work in Zambia partnering with Mission Geeks, provide social transformation alongside the serving and support a local church.

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.

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 2024. 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

- **Mighty Oaks** - A coffee morning for the over 60s, providing friendship and support on a weekly basis.
- **Transform** - A support and bible study group for those in recovery from addiction.
- **Student ministry** - Supporting students through teaching, building community and discipleship every Tuesday night during term time.

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Report of the Trustees Year ended 31 December 2024

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.
- Christmas Hamper Appeal - Each year, delivering over 200 hampers to families in crisis over the Christmas period.
- 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.
- A21 - An anti-human trafficking charity promoting awareness and support for victims of human trafficking.

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 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 2024. 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 ministries.

Citygate Events Ltd had turnover of £166,380 (2023: £60,588) for the year. This income includes Arch Coffee House that was launched in November 2023. We took the decision to continue to give 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

Throughout 2024 we continued to develop our website. Our website traffic has significantly increased over the last few years and is often a person's first interaction with Citygate church as well as our main way of finding out and signing up to Citygate events that are run.

In 2024 we continued to invest significantly in our social media activity. We 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 also send regular updates on Citygate activities through our weekly e-bulletin.

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Incoming resources

Total incoming resources for the year were £1,111k (2023: £866k). 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 £657k (2023: £645k). Gifted profits from Citygate Events Ltd amounted to £22k (2023: £33k).

The trustees set out some funding objectives for the gift week in 2024. Funds raised during the gift week were to fund major projects such as; the development of the Southbourne site, supporting local and global missions, supporting those in crises and investing in much needed capital equipment. From gift weeks we raised donations of £167k (2023: 98k).

Future objectives

As a church we saw growth in attendance on our Sundays and midweek events in 2024. We started a second morning meeting at our Bournemouth site to accommodate our growth and capacity.

In 2025 our vision will continue to be 'seeing lives transformed, every day, across the bay' but our focus for 2025 will be on building on our infrastructure to sustain growth. We will be purchasing a new site for our Southbourne congregation which is almost at capacity. We will also look toward a potential 3rd site in Poole in early 2026.

We will look to grow our Community Hub and continue to 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.

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 relationships with.

We brought an end to our regular financial support to Steve and Beth Deveraj, who have moved back to the UK. We are privileged to have been able to support their work in Tamil Nadu in India, starting a school and church.

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We have brought an end to our regular financial support of Dave and Karen Priest who were working in the Middle East as part of a mission team reaching into this area. They have moved back to the UK and are serving as part of Citygate Church.

We have continued to support our missional partners: The PACE Trust; Teen Challenge Dorset; Safe Families; Bournemouth Town Pastors, A21.

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 2024 are £2,780k (2023: £2,830k).
- There is £38k (2023: £50k) 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 2024 Citygate Church received donations and other income to the value of £85.5k for restricted purposes. The apportionment of the funding is specified in note 16 of the accounts.
- £880k (2023: £817k) has been designated by the trustees at 31 December 2024. The balance designated at 31 December 2024 reflects the value in use of Southbourne Church (£760k), a functional asset of the Charity without which the Charity would be unable to fulfil its charitable object, and the balance relates to the designation of gift week donations (£118k) to fund major projects as explained more fully in the supporting notes to the financial statements.

Within the total funds there is £1,643,608 (2023: £1,670,909) 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 £219,153 (2023: £295,860). This amount is within the policy set by the trustees as three to six months of regular church income (£215k and £430k).

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.

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Report of the Trustees Year ended 31 December 2024

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 26 members of staff (both full-time and part-time and including Arch Coffee House).

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.

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

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Report of the Trustees Year ended 31 December 2024

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, of whom 2 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.

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

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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 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;

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Report of the Trustees Year ended 31 December 2024

- 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.

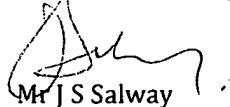
So far as the trustees are aware, there is no relevant audit information needed by the charity's auditors in connection with preparing the audit report of which the auditors are unaware. The trustees have also taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

Saffery LLP, the charity's statutory auditors are willing to remain in office and a resolution to reappoint 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

Date: 8/7/2025

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Auditor's Report to the Trustees of Citygate Church Year ended 31 December 2024

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 2024 which comprise the consolidated statement of financial activities, consolidated and charity balance sheets, consolidated statement of cash flows 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 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- 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.

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Auditor's Report to the Trustees of Citygate Church Year ended 31 December 2024

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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. 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.

Opinions on 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 Trustees' Annual Report 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 Trustees' Annual Report which includes the Directors' Report and the Strategic Report has been prepared in accordance with applicable legal requirements.

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 Trustees' Annual Report and Strategic Report.

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.
- 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 Trustees' Annual Report and the Strategic Report.

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Auditor's Report to the Trustees of Citygate Church Year ended 31 December 2024

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.

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Auditor's Report to the Trustees of Citygate Church Year ended 31 December 2024

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 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 charitable company's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

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.

Citygate Church

Auditor's Report to the Trustees of Citygate Church Year ended 31 December 2024

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 LLP

.....

Casidhe Baleri (Senior Statutory Auditor)

for and on behalf of Saffery LLP

Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY

Statutory Auditors

Date: 16 July 2025

Saffery 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 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	2024 £	2023 £
Income					
Donations	2	824,103	83,413	907,516	768,567
Other trading activities	3	166,380	-	166,380	60,588
Investment income	4	3,983	-	3,983	-
Charitable activities	5	31,382	2,129	33,511	36,612
Total income		<u>1,025,848</u>	<u>85,542</u>	<u>1,111,390</u>	<u>865,767</u>
Expenditure					
Raising funds	6	146,450	175	146,625	28,656
Charitable activities	6	920,068	97,267	1,017,335	849,828
Total expenditure		<u>1,066,518</u>	<u>97,442</u>	<u>1,163,960</u>	<u>878,484</u>
Net deficit		<u>(40,670)</u>	<u>(11,900)</u>	<u>(52,570)</u>	<u>(12,717)</u>
Reconciliation of funds:					
Total funds brought forward		<u>2,783,273</u>	<u>49,591</u>	<u>2,832,864</u>	<u>2,845,581</u>
Total funds carried forward		<u>2,742,603</u>	<u>37,691</u>	<u>2,780,294</u>	<u>2,832,864</u>

All gains and losses are included above. The deficit for the year for Companies Act purposes was £52,570. (2023: Deficit £12,717)

The notes and accounting policies on pages 19 to 35 form part of these accounts.

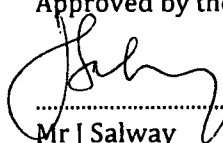
Citygate Church

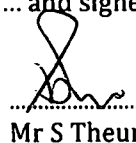
Balance Sheet at 31 December 2024

		2024		2023	
	Notes	Group £	Charity £	Group £	Charity £
Fixed assets					
Tangible assets	12	2,396,097	2,396,097	2,439,757	2,439,757
Investments	13	-	131	-	131
		<u>2,396,097</u>	<u>2,396,228</u>	<u>2,439,757</u>	<u>2,439,888</u>
Current assets					
Debtors	14	43,951	77,776	52,517	86,794
Cash at bank and in hand		401,736	345,352	401,415	341,531
		<u>445,687</u>	<u>423,128</u>	<u>453,932</u>	<u>428,325</u>
Creditors: Amounts falling due within one year	15	(61,490)	(38,932)	(60,825)	(35,225)
Net current assets		<u>384,197</u>	<u>384,196</u>	<u>393,107</u>	<u>393,100</u>
Total assets less current liabilities		<u>2,780,294</u>	<u>2,780,424</u>	<u>2,832,864</u>	<u>2,832,994</u>
Funds					
Restricted funds	16	37,691	37,691	49,591	49,591
Unrestricted funds	17	2,742,603	2,742,733	2,783,273	2,783,403
Total funds	17	<u>2,780,294</u>	<u>2,780,424</u>	<u>2,832,864</u>	<u>2,832,994</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 8 July 2025 and signed on its behalf by:


.....
Mr J Salway


.....
Mr S Theunissen

Company number: 05899708

The notes and accounting policies on pages 19 to 35 form part of these accounts.

Citygate Church

**Consolidated cash flow statement
Year ended 31 December 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities:			
Net cash provided by operating activities	22	49,478	87,362
Cash flows from investing activities:			
Dividends, interest and rents from investments		3,983	-
Purchase of property, plant and equipment		(53,140)	(79,826)
Net cash used in investing activities		(49,157)	(79,826)
Change in cash and cash equivalents in the reporting period		321	7,536
Cash and cash equivalents at the beginning of the reporting period		401,415	393,879
Cash and cash equivalents at the end of the reporting period	23	401,736	401,415

Citygate Church

Notes to the accounts

Year ended 31 December 2024

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 deficit for the financial year of £52,570 (2023: deficit £12,717).

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.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2024

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 affects both current and future periods.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total funds 2024	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£	£	£	£
Donations						
General gifts	656,822	83,413	740,235	644,757	25,700	670,457
Designated gifts - Building Fund	167,281	-	167,281	98,110	-	98,110
	<u>824,103</u>	<u>83,413</u>	<u>907,516</u>	<u>742,867</u>	<u>25,700</u>	<u>768,567</u>

3 Other trading activities

	2024 £	2023 £
Rental income	66,639	52,334
Café income	99,741	8,254
	<u>166,380</u>	<u>60,588</u>

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

4 Investment income

	2024 £	2023 £
Investment income	3,983	-
	<u>3,983</u>	<u>-</u>

All income from investment income was unrestricted in both years.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2024

5 Charitable Activities

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Other events and activities	31,382	2,129	33,511	36,612

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

6 Analysis of total resources expended

Current year	(note 8) Grants £	Staff costs £	Other direct costs £	(note 7) Support costs £	Total 2024 £
Costs of activities for generating funds					
Fundraising expenses	-	-	2,116	-	2,116
Costs in respect of Citygate Events Ltd	-	-	144,509	-	144,509
	-	-	146,625	-	146,625
Charitable activities					
Citygate Centre	-	92,016	232,516	46,260	370,792
Sunday meetings	-	32,389	24,936	61,680	119,005
Mission	39,547	32,935	97,583	46,260	216,325
Youth and children's work	-	38,881	23,072	30,840	92,793
Training and teaching	-	27,287	29,376	61,681	118,344
Pastoral care	-	37,010	1,387	61,679	100,076
	39,547	260,518	408,870	308,400	1,017,335
Total resources expended	39,547	260,518	555,495	308,400	1,163,960
Support staff costs		233,036		(233,036)	
		493,554		75,364	

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2024

6 Analysis of total resources expended (continued)

Prior Year	(note 8) Grants £	Staff costs £	Other direct costs £	(note 7) Support costs £	Total 2023 £
Costs of activities for generating funds					
Fundraising expenses	-	-	1,414	-	1,414
Costs in respect of Citygate Events Ltd	-	-	27,242	-	27,242
	-	-	28,656	-	28,656
Charitable activities					
Citygate Centre	-	120,740	213,760	25,998	360,498
Sunday meetings	-	30,551	18,812	34,663	84,026
Mission	40,196	32,424	47,114	25,998	145,732
Youth and children's work	-	58,075	24,122	17,332	99,529
Training and teaching	-	25,815	29,252	34,663	89,730
Pastoral care	-	35,045	605	34,663	70,313
	40,196	302,650	333,665	173,317	849,828
Total resources expended	40,196	302,650	362,321	173,317	878,484
Support staff costs		116,337		(116,337)	
		418,987		56,980	

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2024

7 Allocation of support costs

<i>Current year</i>	Total	Church	Mission	Teaching &	
	2024	activities	activities	Training	Buildings
	£	£	£	£	£
Property costs	4,534	907	2,040	907	680
Travel costs	1,030	206	463	206	155
Staff costs	233,036	46,607	104,867	46,607	34,955
Office costs	23,981	4,796	10,792	4,796	3,597
Information Technology	8,654	1,731	3,894	1,731	1,298
Teaching & training costs	3,074	615	1,383	615	461
Finance costs	2,746	549	1,236	549	412
Communications	1,474	295	663	295	221
Governance costs:					
• <i>Audit and accountancy</i>	5,186	1,037	2,334	1,037	778
• <i>Legal and professional</i>	360	72	162	72	54
• <i>Staff costs</i>	24,325	4,865	10,945	4,866	3,649
	<u>308,400</u>	<u>61,680</u>	<u>138,779</u>	<u>61,681</u>	<u>46,260</u>

<i>Prior year</i>	Total	Church	Mission	Teaching &	
	2023	activities	activities	Training	Buildings
	£	£	£	£	£
Property costs	1,853	371	834	370	278
Travel costs	-	-	-	-	-
Staff costs	116,337	23,267	52,352	23,267	17,451
Office costs	11,935	2,387	5,371	2,387	1,790
Information Technology	8,266	1,653	3,720	1,653	1,240
Teaching & training costs	3,001	600	1,351	600	450
Finance costs	2,529	506	1,138	506	379
Communications	2,634	527	1,185	527	395
Governance costs:					
• <i>Audit and accountancy</i>	5,186	1,037	2,334	1,037	778
• <i>Legal and professional</i>	360	72	162	72	54
• <i>Staff costs</i>	21,216	4,243	9,546	4,244	3,183
	<u>173,317</u>	<u>34,663</u>	<u>77,993</u>	<u>34,663</u>	<u>25,998</u>

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2024

8 Grant expenditure

The charity made the following grants during the period:

	Local £	Worldwide £	2024 £	Local £	Worldwide £	2023 £
Mission work in India	-	-	-	-	5,814	5,814
Commission Apostolic Trust Limited - Westpoint	-	-	-	-	10,718	10,718
Other local mission work	39,547	-	39,547	23,664	-	23,664
	<u>39,547</u>	<u>-</u>	<u>39,547</u>	<u>23,664</u>	<u>16,532</u>	<u>40,196</u>

9 Net incoming resources for the year

This is stated after charging:

	2024 £	2023 £
Depreciation	95,484	91,126
Auditors' remuneration	12,000	-
Independent examiner's fee	<u>-</u>	<u>4,300</u>

10 Staff costs

Total staff costs were as follows:

	2024 £	2023 £
Wages and salaries	545,007	412,952
Social security costs	35,772	28,270
Pension costs	<u>16,407</u>	<u>14,300</u>
	<u>597,186</u>	<u>455,522</u>

The average numbers of employees during the year as follows:

	2024 No	2023 No
Average number of employees	<u>30</u>	<u>22</u>

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2024

10 Staff costs (continued)

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

	2024	2023
	No	No
Full-time equivalent number employees	18	18

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

During the year the key management personnel received remuneration, including national insurance contributions, of £208,346 (2023: £174,787).

11 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 £44,264 (2023: £41,182) and pension contributions of £1,901 (2023: £1,747) were made on his behalf, for his role as finance director.

Mr R White is a trustee of the charity (Started 25 May 2016) During the year, Mr R White received a salary of £52,448 (2023: £48,786) and pension contributions of £2,201 (2023: £2,127) were made on his behalf, for his role as Elder of the Church.

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

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

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

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2024

12 Tangible fixed assets - Group and Charity

	Land and buildings £	Other plant & machinery £	Total £
Cost or valuation			
At 1 January 2024	2,764,338	469,430	3,233,768
Additions	685	52,455	53,140
Disposals	-	(1,316)	(1,316)
At 31 December 2024	2,765,023	520,569	3,285,592
Depreciation			
At 1 January 2024	436,861	357,150	794,011
Charge for the year	56,000	39,484	95,484
On disposals	-	-	-
At 31 December 2024	492,861	396,634	889,495
Net book value			
31 December 2024	<u>2,272,162</u>	<u>123,935</u>	<u>2,396,097</u>
31 December 2023	<u>2,327,477</u>	<u>112,280</u>	<u>2,439,757</u>

Land and buildings represent costs incurred in respect of premises in freehold and long leasehold property totalling £1,946,414 (2023: £1,946,414). Depreciation charged in respect of the property amounted to £39,641 (2023: £39,641)

13 Investments

Movement in value:

	2024		2023	
	Group £	Charity £	Group £	Charity £
Cost at 31 December 2024 and 31 December 2023	-	131	-	131
Historical cost at 31 December 2024 and 31 December 2023	-	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 2024

13 Investments (continued)

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

	2024 £	2023 £
Gross income	166,380	60,588
Gross expenditure (excluding gift aided profits to charity)	(144,509)	(27,242)
Net surplus before donating profits to charity	21,871	33,346

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2023: £1)

14 Debtors

	2024		2023	
	Group £	Charity £	Group £	Charity £
Trade debtors	21,969	6,494	21,213	11,990
Amounts owed by group undertakings	-	49,300	-	46,422
Prepayments	12,653	12,653	12,202	12,202
VAT recoverable	-	-	5,109	2,192
Gift aid debtor	6,006	6,006	8,635	8,635
Other debtors	3,323	3,323	5,358	5,358
	43,951	77,776	52,517	86,799

15 Creditors

	2024		2023	
	Group £	Charity £	Group £	Charity £
Amounts due within one year:				
Trade creditors	17,335	17,335	33,718	29,542
Deferred income	25,641	-	21,424	-
PAYE and social security	209	209	(19)	(19)
Accruals	8,838	8,838	5,702	5,702
VAT Payable	9,467	12,550	-	-
	61,490	38,932	60,825	35,225

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2024

16 Restricted income funds

Group and Charity

Current year	Balance at 1 January 2024	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2024
	£	£	£	£	£
Oasis refuge	38	-	38	-	-
Community Hub	13,539	68,507	82,136	-	(90)
D Goldsworthy – The Ark	502	-	126	-	376
Covid-19	636	-	665	-	(29)
Vocal	1	-	-	-	1
Westpoint Restricted	9	-	-	-	9
Christmas Hamper Appeal	3,788	8,756	7,631	-	4,913
Kids work	50	-	-	-	50
Sleepsafe	(3)	-	-	-	(3)
Support & Outreach	4,031	529	3,596	-	964
DCF	2,000	6,500	2,000	-	6,500
Southbourne	25,000	-	-	-	25,000
Lakes car donation	-	1,250	1,250	-	-
Total	49,591	85,542	97,442	-	37,691

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2024

16 Restricted income funds (continued)
Group and Charity

Prior year	Balance at 1 January 2023	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2023
	£	£	£	£	£
Oasis refuge	38	-	-	-	38
Turkey relief fund	-	261	261	-	-
The Ark	3,666	-	3,666	-	-
Community Hub	21,948	16,990	25,399	-	13,539
D Goldsworthy - The Ark	670	-	168	-	502
Covid-19	2,074	50	1,488	-	636
Vocal	(2,315)	4,239	1,923	-	1
Christmas Hamper Appeal	5,950	8,904	11,066	-	3,788
Kids work	-	50	-	-	50
Sleepsafe	(3)	-	-	-	(3)
Westpoint restricted	249	-	240	-	9
Support & Outreach	4,330	2,393	2,692	-	4,031
DCF	2,000	-	-	-	2,000
Southbourne	25,000	-	-	-	25,000
Total	63,607	32,887	46,903	-	49,591

Restricted funds are made up as follows:

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

Ukraine fund - Donations received specifically to support Ukraine Christian Ministries who are providing shelter to those displaced from their homes across the country.

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.

Citygate Church

Notes to the accounts (continued) **Year ended 31 December 2024**

16 Restricted income funds (continued)

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

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.

Turkey Relief Fund – To provide relief to those affected by the earthquakes in Turkey.

Kids Work - A fund specifically to go towards equipping Kids Work.

Lakes car donation - A fund to help our missional partners obtain a working vehicle to aid them in their work.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2024

17 Unrestricted funds

Group

Current year

	Balance at 1 January 2024	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2024
	£	£	£	£	£
Designated funds:					
Building	-	495	-	-	495
Gift Week	29,466	171,290	83,142	-	117,614
Southbourne - Cash	21,423	-	9,280	-	12,143
Southbourne - Building	766,308	-	16,849	-	749,459
	<u>817,197</u>	<u>171,785</u>	<u>109,271</u>	<u>-</u>	<u>879,711</u>
General funds	<u>1,966,076</u>	<u>854,063</u>	<u>957,247</u>	<u>-</u>	<u>1,862,892</u>
	<u>2,783,273</u>	<u>1,025,848</u>	<u>1,066,518</u>	<u>-</u>	<u>2,742,603</u>

Charity

Current year

	Balance at 1 January 2024	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2024
	£	£	£	£	£
Designated funds:					
Building	-	495	-	-	495
Gift Week	29,466	171,290	83,142	-	117,614
Southbourne - Cash	21,423	-	9,280	-	12,143
Southbourne - Building	766,308	-	16,849	-	749,459
	<u>817,197</u>	<u>171,785</u>	<u>109,271</u>	<u>-</u>	<u>879,711</u>
General funds	<u>1,966,206</u>	<u>709,554</u>	<u>812,738</u>	<u>-</u>	<u>1,863,022</u>
	<u>2,783,403</u>	<u>881,339</u>	<u>922,009</u>	<u>-</u>	<u>2,742,733</u>

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2024

17 Unrestricted funds (continued)

Group

Prior year

	Balance at 1 January 2023	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2023
	£	£	£	£	£
Designated funds:					
Building	40,361	270	42,222	1,591	-
Gift week	-	100,276	70,810	-	29,466
Southbourne - Cash	27,250	-	5,827	-	21,423
Southbourne - Building	784,254	-	17,048	(898)	766,308
	<u>851,865</u>	<u>100,546</u>	<u>135,907</u>	<u>693</u>	<u>817,197</u>
General funds	<u>1,930,109</u>	<u>732,334</u>	<u>695,674</u>	<u>(693)</u>	<u>1,966,076</u>
	<u>2,781,974</u>	<u>832,880</u>	<u>831,581</u>	<u>-</u>	<u>2,783,273</u>

Charity

Prior year

	Balance at 1 January 2023	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2023
	£	£	£	£	£
Designated funds:					
Building	40,361	270	42,222	1,591	-
Gift week	-	100,276	70,810	-	29,466
Southbourne - Cash	27,250	-	5,827	-	21,423
Southbourne - Building	784,254	-	17,048	(898)	766,308
	<u>851,865</u>	<u>100,546</u>	<u>135,907</u>	<u>693</u>	<u>817,197</u>
General funds	<u>1,930,240</u>	<u>705,092</u>	<u>668,433</u>	<u>(693)</u>	<u>1,966,206</u>
	<u>2,782,105</u>	<u>805,638</u>	<u>804,340</u>	<u>-</u>	<u>2,783,403</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.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2024

17 Unrestricted funds (continued)

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.

The Gift Week designated fund relates to money donated to be used to fund major projects such as; the development of the Southbourne site, investing in a cafe at our Bournemouth site, and supporting local and global missions.

18 Analysis of net assets between funds

Funds balances are represented by:

Group	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Tangible fixed assets	2,396,097	-	2,396,097	2,439,757	-	2,439,757
Net current assets	346,506	37,691	384,197	343,516	49,591	393,107
	<u>2,742,603</u>	<u>37,691</u>	<u>2,780,294</u>	<u>2,783,273</u>	<u>49,591</u>	<u>2,832,864</u>

Charity	Unrestricted funds	Restricted funds	Total funds	Unrestricted funds	Restricted funds	Total funds
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Tangible fixed assets	2,396,228	-	2,396,228	2,439,888	-	2,439,888
Net current assets	346,505	37,691	384,196	343,515	49,591	393,106
	<u>2,742,733</u>	<u>37,691</u>	<u>2,780,424</u>	<u>2,783,403</u>	<u>49,591</u>	<u>2,832,994</u>

Designated funds consist of £752,489 (2023: £768,308) tangible fixed assets and £127,222 (2023: £50,889) net current assets.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2024

19 Related party transactions

During the year, 4 trustees' (2023: 4) were reimbursed £9,130 (2023: £5,630) for travel, catering, books, and refreshment expenses.

Donations totalling £36,102 (2023: £46,588) were received from the trustees during the year. No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year, other than as disclosed in note 19.

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 2024, Citygate Events Limited owed Citygate Church £33,986 (2023: £44,422) which primarily relates to the gift aid distribution payable.

20 Company limited by guarantee

Citygate Church is a company limited by guarantee and therefore has no share capital. In the case of a winding up each member has guaranteed to contribute an amount not exceeding £10. At 31 December 2024, the total of such guarantees was £40 (2023: £40).

21 Taxation

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

The subsidiary company is subject to Corporation tax.

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

	2024 £	2023 £
Net income for the reporting period (as per the statement of financial activities)	(52,570)	(12,717)
Depreciation	95,484	91,289
Loss on disposal of fixed assets	1,316	-
Dividends, interest and rents from investment	(3,983)	-
Decrease/(increase) in debtors	8,566	(18,177)
Increase/(decrease) in creditors	665	26,967
Net cash inflow from operating activity	49,478	87,362

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2024

23 Analysis of changes in net funds

	Balance at 1 January 2024 £	Cash flows £	Balance at 31 December 2024 £
Cash in hand	<u>401,415</u>	<u>321</u>	<u>401,736</u>

	Balance at 1 January 2023 £	Cash flows £	Balance at 31 December 2023 £
Cash in hand	<u>393,879</u>	<u>7,536</u>	<u>401,415</u>
	<u>393,879</u>	<u>7,536</u>	<u>401,415</u>