

Company Registration No. 05899708
Charity Registration No. 1117985

Citygate Church
Report and Financial Statements
31 December 2025



Citygate Church

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Trustees and Trust Information Year ended 31 December 2025

Trustees	Mr J Salway Mr S D Theunissen Mr R White Mr N Beal 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	Anthony Collins 134 Edmund Street Birmingham B3 2ES
Bankers	HSBC Bank Plc 62 Commercial Rd Bournemouth Dorset BH2 5LR
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

Citygate Church

Report of the Trustees Year ended 31 December 2025

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 2025.

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 four 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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Report of the Trustees Year ended 31 December 2025

- b. Students - Citygate students reach out to those in higher education, at BU and AUCB. We are regularly engaging with around 60 students per week providing teaching, prayer and community.

4. Mission Work

- a. Worldwide
 - i. 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.
 - ii. 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
 - i. 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
 - ii. Truth be Told - a weekly intergenerational storytelling group which seeks to build community among the youngest and oldest in our communities.
 - iii. 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.
 - iv. 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.
 - v. 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

- a. 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 2025

Achievements and performance

Overview

In 2025 Russell White, Lead Elder of Citygate Church, with the support of the leadership team and staff, brought our focus on Spiritual Formation; looking at how we, as disciples, can be with Jesus, become like Jesus, and do as Jesus did in our communities and workplaces.

Our Community Hub continues to offer vital support to people in need. In 2025, we were able to offer 4,907 Food Bank parcels and provided 2,348 connections to further support. 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 gathered 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 2025 it rose further to £164,461. Included in our venue income was turnover from Arch Coffee House, which was launched in November 2023.

Our Southbourne site has grown significantly and in April 2025, we purchased New Church Tuckton Road, the sale of which was completed in April 2025 for £525,000. We acquired a mortgage through Kingdom Bank for £600,000. We then invested significantly in the fitting out of this new building for our Southbourne site to move into. Our Southbourne congregation moved out of our Admiralty Road site and into the new Tuckton Road site in October 2025.

At the end of 2025 we agreed the sale of Admiralty Road which we are hoping will be completed in early 2027.

By the end of 2025 we saw 33 people baptised, 83 people completed our Alpha courses, 1,133 people received our welcome bags giving them an opportunity to be a part of the church community, and 30 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 2025 noted.

1. Sunday meetings

One of Citygate Church's key activities is 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.

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Our average attendance across both sites in 2025 was 767 per week.

We continued to stream our meetings every week through 2025 and have seen consistent viewers and people finding Citygate through our YouTube channel.

In 2025, 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 Courses were well attended in the year. We also had 110 people attend our Rooted courses which help 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 gathered on Sunday mornings and Sunday evenings for more in-depth discipleship. Our team took around 70 youth to the Newday event in 2025 for times of worship, teaching and building community.

4. Mission Work

Worldwide

We continued to support Jon and Jo Lake in their missional work in Zambia partnering with Mission Geeks, providing social transformation alongside the serving and support of 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 2025. 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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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.
- 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 Citygate Church.

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 2025. 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 £164,461 (2024: £166,380) 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 2025 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 2025 we continued to invest significantly in our social media activity. We continued to implement our 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.

Incoming resources

Total incoming resources for the year were £1,056k (2024: £1,111k). This income is made up of donations, event ticket income, venue income.

Undesignated donations are mainly received from Citygate Church members and those who would call Citygate their church. These gifts amounted to £655k (2024: £657k). Gifted profits from Citygate Events Ltd amounted to £24k (2024: £22k).

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Report of the Trustees Year ended 31 December 2025

The trustees set out some funding objectives for the gift weeks in 2025. 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 £139k (2024: £167k).

Future objectives

As a church we saw growth in attendance on our Sundays and midweek events in 2025.

In 2026, our vision will continue to be 'seeing lives transformed, every day, across the bay' but our focus for 2026 will be on launching our third site. We have agreed the rental of St Edwards School in Poole and will look to start gathering and meeting in Poole from February 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.

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.

By the end of 2026, we plan to be in the last phase of the sale of our Admiralty Road property. We have agreed a sale price of £950,000 with Shemron Developments. The details of the conditional contract will be finalised around April 2026.

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 have continued to support our missional partners: The PACE Trust; Teen Challenge Dorset; Safe Families; 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 £12,000.

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.

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Report of the Trustees Year ended 31 December 2025

Our reserves have fallen below our reserves threshold in 2025. This is due to needing to invest heavily in both the purchase and fitting out of our Tuckton Road building, and the timeframe of sale of our Admiralty Road building. We have planned our budgets accordingly in 2026 to ensure good levels of prudence as we await the sale of Admiralty Road which will bring our reserves back into alignment.

The charity's current reserves position is as follows:

- The total funds held by the charity at 31 December 2025 are £2,577k (2024: £2,780k).
- There is £1.6k (2024: £38k) 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 2025, Citygate Church received donations and other income to the value of £58k for restricted purposes. The apportionment of the funding is specified in note 16 of the accounts.
- £961k (2024: £880k) has been designated by the trustees at 31 December 2025. The balance designated at 31 December 2025 is the amount that the trustees feel should be set aside in case of emergency works required to be carried out on the building.

Within the total funds there is £2,900,979 (2024: £1,643,608) which could only be realised by selling the fixed assets held by the charity.

The total free reserves held by the group at the year-end are a surplus of £40,099 (2024: surplus of £219,153). This amount is not within the policy set by the trustees as three to six months of regular church income (£265k and £529k). This is a result of investment made into fixed assets during the year, causing more of the Group's funds to become unavailable. The Trustees are nonetheless satisfied that the Citygate Church has sufficient reserves in place to continue activities as normal for the next twelve months and beyond.

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 32 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. These are scored on a systematic basis 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.

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

Public Benefit

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

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

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

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

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

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

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Report of the Trustees Year ended 31 December 2025

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, one of whom 2 are elders (Russell White and Sean Theunissen), and 3 non-executive trustees. The non-executive trustees bring experience and expertise in business, human resources, risk management, information governance, security and law.

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

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.

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Report of the Trustees Year ended 31 December 2025

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.

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 charity's 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;
- 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.

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Report of the Trustees Year ended 31 December 2025

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 M Truesdale
Chair of Trustees



Date: 22/04/26

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Auditor's Report to the Trustees of Citygate Church Year ended 31 December 2025

Opinion

We have audited the financial statements of Citygate Church (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 December 2025 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 2025 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 2025

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 2025

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 2025

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.

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Auditor's Report to the Trustees of Citygate Church Year ended 31 December 2025

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

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Casidhe Baleri (Senior Statutory Auditor)

for and on behalf of Saffery LLP

Midland House
2 Poole Road
Bournemouth
Dorset
BH2 5QY

Statutory Auditors

Date: 2 July 2026

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 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	2025 £	2024 £
Income					
Donations	2	819,873	57,657	877,530	907,516
Other trading activities	3	164,461	-	164,461	166,380
Investment income	4	3,059	-	3,059	3,983
Charitable activities	5	10,679	650	11,329	33,511
Total income		<u>998,072</u>	<u>58,307</u>	<u>1,056,379</u>	<u>1,111,390</u>
Expenditure					
Raising funds	6	140,528	6	140,534	146,625
Charitable activities	6	1,064,922	54,109	1,119,031	1,017,335
Total expenditure		<u>1,205,450</u>	<u>54,115</u>	<u>1,259,565</u>	<u>1,163,960</u>
Net deficit		<u>(207,378)</u>	<u>4,192</u>	<u>(203,186)</u>	<u>(52,570)</u>
Transfers		40,285	(40,285)	-	-
Reconciliation of funds:					
Total funds brought forward		<u>2,742,603</u>	<u>37,691</u>	<u>2,780,294</u>	<u>2,832,864</u>
Total funds carried forward		<u>2,575,510</u>	<u>1,598</u>	<u>2,577,108</u>	<u>2,780,294</u>

All gains and losses are included above. The deficit for the year for Companies Act purposes was £203,188. (2024: deficit £52,570)

The notes and accounting policies on pages 22 to 39 form part of these accounts.

Citygate Church

Balance Sheet at 31 December 2025

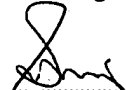
		2025		2024	
	Notes	Group £	Charity £	Group £	Charity £
Fixed assets					
Tangible assets	12	3,062,854	3,062,854	2,396,097	2,396,097
Investments	13	-	131	-	131
		<u>3,062,854</u>	<u>3,062,985</u>	<u>2,396,097</u>	<u>2,396,228</u>
Current assets					
Debtors	14	72,853	87,792	43,951	77,776
Cash at bank and in hand		131,431	87,816	401,736	345,352
		<u>204,284</u>	<u>175,608</u>	<u>445,687</u>	<u>423,128</u>
Creditors: Amounts falling due within one year	15	(88,639)	(59,963)	(61,490)	(38,932)
Net current assets		<u>115,645</u>	<u>115,645</u>	<u>384,197</u>	<u>384,196</u>
Total assets less current liabilities		<u>3,178,499</u>	<u>3,178,630</u>	<u>2,780,294</u>	<u>2,780,424</u>
Creditors: Amounts falling due after more than one year	16	(601,391)	(601,391)	-	-
Net assets		<u>2,577,108</u>	<u>2,577,239</u>	<u>2,780,294</u>	<u>2,780,424</u>
Funds					
Restricted funds	18	1,598	1,598	37,691	37,691
Unrestricted funds	19	2,575,510	2,575,641	2,742,603	2,742,733
Total funds	19	<u>2,577,108</u>	<u>2,577,239</u>	<u>2,780,294</u>	<u>2,780,424</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 22/06/24 and signed on its behalf by:



Mr M Truesdale



Mr S Theunissen

Citygate Church

**Consolidated cash flow statement
Year ended 31 December 2025**

	Notes	£	2025 £	£	2024 £
Cash flows from operating activities:					
Net cash provided by operating activities	23		(83,688)		49,478
Cash flows from investing activities:					
Dividends, interest and rents from investments		3,059		3,983	
Purchase of property, plant and equipment		(783,864)		(53,140)	
Net cash used in investing activities			(780,805)		(49,157)
Cash flows from financing activities:					
Cash inflow from new borrowings		595,000		-	
Repayments of borrowing		(812)			
Net cash provided by financing activities			594,188		-
Change in cash and cash equivalents in the reporting period			(270,305)		321
Cash and cash equivalents at the beginning of the reporting period			401,736		401,415
Cash and cash equivalents at the end of the reporting period	24		131,431		401,736

The notes and accounting policies on pages 22 to 39 form part of these accounts.

Citygate Church

Notes to the accounts

Year ended 31 December 2025

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 £203,188 (2024: deficit £52,570).

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

Notes to the accounts (continued)
Year ended 31 December 2025

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 2025

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 2025	Unrestricted funds	Restricted funds	Total funds 2024
	£	£	£	£	£	£
Donations						
General gifts	655,471	56,657	712,128	656,822	83,413	740,235
Designated gifts - Building Fund	139,402	-	139,402	167,281	-	167,281
Legacies	25,000	1,000	26,000	-	-	-
	<u>819,873</u>	<u>57,657</u>	<u>877,530</u>	<u>824,103</u>	<u>83,413</u>	<u>907,516</u>

3 Other trading activities

	2025 £	2024 £
Rental income	62,515	66,639
Café income	101,946	99,741
	<u>164,461</u>	<u>166,380</u>

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

4 Investment income

	2025 £	2024 £
Investment income	3,059	3,983
	<u>3,059</u>	<u>3,983</u>

All income from investment income was unrestricted in both years.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2025

5 Charitable Activities

	Unrestricted funds	Restricted funds	Total funds 2025	Total funds 2024
	£	£	£	£
Other events and activities	10,679	650	11,329	33,511

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 2025 £
Costs of activities for generating funds					
Fundraising expenses	-	-	128	-	128
Costs in respect of Citygate Events Ltd	-	-	140,406	-	140,406
	-	-	140,534	-	140,534
Charitable activities					
Citygate Centre	-	103,290	166,277	75,730	345,297
Sunday meetings	-	33,168	30,762	100,970	164,900
Mission	48,011	28,566	58,768	75,728	211,073
Youth and children's work	-	34,991	25,772	50,485	111,248
Training and teaching	-	27,700	15,627	100,970	144,297
Pastoral care	-	40,003	1,242	100,971	142,216
	48,011	267,718	298,448	504,854	1,119,031
Total resources expended	48,011	267,718	438,982	504,854	1,259,565
Support staff costs		271,711		(271,711)	
		539,429		233,143	

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2025

6 Analysis of total resources expended (continued)

Prior 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 2025

7 Allocation of support costs

<i>Current year</i>	Total	Church	Mission	Teaching &	
	2025	activities	activities	Training	Buildings
	£	£	£	£	£
Property costs	85,834	17,167	38,625	17,167	12,875
Travel costs	5	1	2	1	1
Staff costs	271,711	54,342	122,270	54,342	40,757
Office costs	48,831	9,766	21,974	9,766	7,325
Information Technology	29,261	5,852	13,168	5,852	4,389
Teaching & training costs	3,065	613	1,379	613	460
Finance costs	29,806	5,961	13,413	5,961	4,471
Communications	5,411	1,082	2,435	1,082	812
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>	25,384	5,077	11,422	5,077	3,808
	<u>504,854</u>	<u>100,970</u>	<u>227,184</u>	<u>100,970</u>	<u>75,730</u>
<i>Prior 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>

Citygate Church**Notes to the accounts (continued)**
Year ended 31 December 2025**8 Grant expenditure**

The charity made the following grants during the period:

	Local	Worldwide	2025	Local	Worldwide	2024
	£	£	£	£	£	£
Local mission work	48,011	-	48,011	39,547	-	39,547
	<u>48,011</u>	<u>-</u>	<u>48,011</u>	<u>39,547</u>	<u>-</u>	<u>39,547</u>

9 Net incoming resources for the year

This is stated after charging:

	2025	2024
	£	£
Depreciation	117,107	95,484
Auditors' remuneration	<u>14,750</u>	<u>12,000</u>

10 Staff costs

Total staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	575,526	545,007
Social security costs	44,154	35,772
Pension costs	<u>16,601</u>	<u>16,407</u>
	<u>636,281</u>	<u>597,186</u>

The average numbers of employees during the year as follows:

	2025	2024
	No	No
Average number of employees	<u>32</u>	<u>30</u>

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2025

10 Staff costs (continued)

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

	2025	2024
	No	No
Full-time equivalent number employees	17	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 £222,335 (2024: £208,346).

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 £46,667 (2024: £44,264) and pension contributions of £2,021 (2024: £1,901) 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 £53,712 (2024: £52,448) and pension contributions of £2,201 (2024: £2,201) 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 20.

No expenses were reimbursed to any trustee during the current or previous year, other than as disclosed in note 20.

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2025

12 Tangible fixed assets - Group and Charity

	Land and buildings £	Other plant & machinery £	Total £
Cost or valuation			
At 1 January 2025	2,765,023	520,569	3,285,592
Additions	698,474	85,390	783,864
Disposals	-	-	-
At 31 December 2025	3,463,497	605,959	4,069,456
Depreciation			
At 1 January 2025	492,861	396,634	889,495
Charge for the year	69,657	47,450	117,107
On disposals	-	-	-
At 31 December 2025	562,518	444,084	1,006,602
Net book value			
31 December 2025	<u>2,900,979</u>	<u>161,875</u>	<u>3,062,854</u>
31 December 2024	<u>2,272,162</u>	<u>123,935</u>	<u>2,396,097</u>

13 Investments

Movement in value:

	2025		2024	
	Group £	Charity £	Group £	Charity £
Cost at 31 December 2025 and 31 December 2024	-	131	-	131
Historical cost at 31 December 2025 and 31 December 2024	-	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 2025

13 Investments (continued)

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

	2025 £	2024 £
Gross income	164,461	166,380
Gross expenditure (excluding gift aided profits to charity)	(140,411)	(144,509)
Net surplus before donating profits to charity	24,050	21,871

At the balance sheet date the aggregate share capital and reserves of the subsidiary undertaking stood at £1 (2024: £1).

14 Debtors

	2025		2024	
	Group £	Charity £	Group £	Charity £
Trade debtors	37,753	17,980	21,969	6,494
Amounts owed by group undertakings	-	34,865	-	49,300
Prepayments	17,805	17,650	12,653	12,653
VAT recoverable	-	-	-	-
Gift aid debtor	11,334	11,334	6,006	6,006
Other debtors	5,961	5,963	3,323	3,323
	72,853	87,792	43,951	77,776

15 Creditors due within one year

	2025		2024	
	Group £	Charity £	Group £	Charity £
Amounts due within one year:				
Bank loans and overdrafts	7,797	7,797	-	-
Trade creditors	26,039	26,039	17,335	17,335
Deferred income	33,183	-	25,641	-
PAYE and social security	987	987	209	209
Accruals	12,774	12,774	8,838	8,838
VAT payable	7,859	12,366	9,467	12,550
	88,639	59,963	61,490	38,932

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2025

16 Creditors falling due after one year

	2025		2024	
	Group £	Charity £	Group £	Charity £
Amounts due after one year :				
Other creditor	15,000	15,000		
Bank loans and overdrafts	586,391	586,391	-	-
	<u>601,391</u>	<u>601,391</u>	<u>-</u>	<u>-</u>

The bank loan is secured by way of a fixed charge over the Tuckton Road building in Southbourne.
£539,641 of the balance falls due for repayment in more than 5 years.

17 Restricted income funds

Group and Charity

Current year	Balance at 1 January 2025	Incoming resources	Outgoing resources	Transfers	Balance at 31 December 2025
	£	£	£	£	£
Community Hub	(90)	38,236	36,548	-	1,598
D Goldsworthy - The Ark	376	-	376	-	-
Covid-19	(29)	-	(29)	-	-
Vocal	1	-	1	-	-
Westpoint	9	-	9	-	-
Christmas Hamper Appeal	4,913	3,786	8,699	-	-
Kids work	50	-	50	-	-
Sleepsafe	(3)	-	(3)	-	-
Support & Outreach	964	-	964	-	-
DCF	6,500	-	6,500	-	-
Southbourne	25,000	-	-	(25,000)	-
Match funding - Southbourne		15,285	-	(15,285)	-
Admiralty road	-	1,000	1,000	-	-
Total	<u>37,691</u>	<u>58,307</u>	<u>54,115</u>	<u>(40,285)</u>	<u>1,598</u>

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2025

17 Restricted income funds (continued) Group and Charity

Prior 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

Restricted funds are made up as follows:

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

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

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 2025**

17 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 – 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. This was spent in a previous period and the transfer relates to the clearing down of this fund.

Match-funding - Southbourne – A fund relating to donations received for fixtures and fittings at the new Southbourne site

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.

Admiralty road – A fund relating to donations received for equipment at the new Southbourne site.

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2025

18 Unrestricted funds

Group
Current year

	Balance at 1 January 2025	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2025
Designated funds:	£	£	£	£	£
Building	495	770	36	(1,229)	-
Gift Week	117,614	138,632	39,769	12,143	228,620
Southbourne - Cash	12,143	-	-	(12,143)	-
Southbourne - Building	749,459	-	16,894	-	732,565
	<u>879,711</u>	<u>139,402</u>	<u>56,699</u>	<u>(1,229)</u>	<u>961,185</u>
General funds	<u>1,862,892</u>	<u>858,670</u>	<u>1,148,751</u>	<u>41,514</u>	<u>1,614,325</u>
	<u>2,742,603</u>	<u>998,072</u>	<u>1,205,450</u>	<u>40,285</u>	<u>2,575,510</u>

Charity
Current year

	Balance at 1 January 2025	Incoming resources	Outgoing Resources	Losses on revaluation /Transfers	Balance at 31 December 2025
Designated funds:	£	£	£	£	£
Building	495	770	36	(1,229)	-
Gift Week	117,614	138,632	39,769	12,143	228,620
Southbourne - Cash	12,143	-	-	(12,143)	-
Southbourne - Building	749,459	-	16,894	-	732,565
	<u>879,711</u>	<u>139,402</u>	<u>56,699</u>	<u>(1,229)</u>	<u>961,185</u>
General funds	<u>1,863,022</u>	<u>718,257</u>	<u>1,008,339</u>	<u>41,514</u>	<u>1,614,454</u>
	<u>2,742,733</u>	<u>857,659</u>	<u>1,065,038</u>	<u>40,285</u>	<u>2,575,639</u>

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2025

18 Unrestricted funds (continued)

Group
Prior 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
Prior 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>

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 2025

18 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.

The transfers reflect allocation changes made by the trustees to better reflect the nature of designated funds going forward.

19 Analysis of net assets between funds

Funds balances are represented by:

	Group					
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	funds	funds	funds	funds
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Tangible fixed assets	3,062,854	-	3,062,854	2,396,097	-	2,396,097
Net current assets	114,047	1,598	115,645	346,506	37,691	384,197
Creditors due after one year	(601,391)	-	(601,391)	-	-	-
	<u>2,575,510</u>	<u>1,598</u>	<u>2,577,108</u>	<u>2,742,603</u>	<u>37,691</u>	<u>2,780,294</u>

	Charity					
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	funds	funds	funds	funds	funds	funds
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Tangible fixed assets	3,062,985	-	3,062,985	2,396,228	-	2,396,228
Net current assets	114,047	1,598	115,645	346,505	37,691	384,196
Creditors due after one year	(601,391)	-	(601,391)	-	-	-
	<u>2,575,641</u>	<u>1,598</u>	<u>2,577,239</u>	<u>2,742,733</u>	<u>37,691</u>	<u>2,780,424</u>

Citygate Church

Notes to the accounts (continued) Year ended 31 December 2025

Designated funds consist of £732,565 (2024: £749,459) tangible fixed assets and £228,620 (2024: £130,252) net current assets.

20 Related party transactions

During the year, 3 trustees' (2024: 4) were reimbursed £5,812 (2024: £9,130) for travel, catering, books, and refreshment expenses.

Donations totalling £73,376 (2024: £36,102) were received from the trustees during the year, of which £15,000 relates to a two-year, interest-free loan from Mark Truesdale. 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 2025, Citygate Events Limited owed Citygate Church £34,865 (2024: £33,986) which primarily relates to the gift aid distribution payable.

21 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 2025, the total of such guarantees was £40 (2024: £40).

22 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.

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

	2025 £	2024 £
Net expenditure for the reporting period (as per the statement of financial activities)	(203,186)	(52,570)
Depreciation	117,107	95,484
Loss on disposal of fixed assets	-	1,316
Dividends, interest and rents from investment	(3,059)	(3,983)
Decrease/(increase) in debtors	(28,902)	8,566
Increase/(decrease) in creditors	34,352	665
Net cash (outflow)/inflow from operating activity	(83,688)	49,478

Citygate Church

Notes to the accounts (continued)
Year ended 31 December 2025

24 Analysis of changes in net funds

	Balance at 1 January 2025 £	Cash flows £	Balance at 31 December 2025 £
Cash in hand	401,736	(270,305)	131,431
	<u>401,736</u>	<u>(270,305)</u>	<u>131,431</u>

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