

Charity number: 1160677

City Praise Centre CIO

Trustees' report and financial statements

for the year ended 31 December 2018

City Praise Centre CIO

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City Praise Centre CIO

Reference and administrative details of the charity, its trustees and advisers for the year ended 31 December 2018

Trustees	Tom Griffiths, Pastor Mrs Tessy Ojo Michael Collins Yinka Tomori Michael Coveney (resigned 23 June 2018)
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Charity registered number	1160677
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Principal office	7-11 Lower Higham Road Chalk Kent DA12 2LY
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Key management personnel	Tom Griffiths, Senior Pastor Graeme Baldwin, Associate Pastor
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Independent auditor	Kreston Reeves LLP Chartered Accountants Statutory Auditor Montague Place Quayside Chatham Maritime Chatham Kent ME4 4QU
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Bankers	HSBC Bank Plc 104 High Street Strood ME2 4TS Barclays Bank Plc 1 Churchill Place London E14 5HP
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City Praise Centre CIO

Trustees' report for the year ended 31 December 2018

The Trustees present their annual report together with the audited financial statements of the charity City Praise Centre CIO (CPC) for the financial year ended 31 December 2018.

The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Objectives and Activities

a. Policies and objectives

1. To proclaim the good news of Jesus Christ and to advance the Christian faith through City Praise Centre (the "church") for the benefit of the public in accordance with the doctrines in particular but not exclusively by:
 - providing and maintaining places of worship for members of the church and the Christian community;
 - communicating Christian principles and lifestyle as taught in the bible;
 - training Christians for ministry and service within the church and wider world; and
 - partnering with other churches, faiths and Christian organisations to enlighten others about the church and its doctrines.
2. The prevention or relief of poverty anywhere in the world by providing or assisting in the provision of practical assistance and support to the poor and disadvantaged.

The primary activities of the charity include running church services and events for the furtherance of the Christian faith in accordance with the teachings of Jesus Christ. These are carried out firstly for the benefit of the local community and then for other communities around the world as our resources permit.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit. Details of the activities undertaken to fulfil this are explained in the "Achievements and Performance" section of this report.

b. Grant making policies

City Praise Centre CIO continued its policy of small gift donations as needs arise to both local and worldwide recipients. This year, grants amounted to £44,818 (2017: £52,593) comprising £15,224 (2017: £24,571) of individual grants and £17,959 (2017: £17,149) of institutional grants and £11,635 (£11,233) to various missions.

c. Volunteers

City Praise Centre is blessed to have many volunteers who give many hours of their time in order to make the church flourish. About 180 members of the congregation offer hours of their time for Sunday and mid-week events, with 56 or more who regularly volunteer on our community projects such as Foodbank, Street Pastors and the Sanctuary Night Shelter. A further 3 people volunteer in a more-or-less full-time basis within the church offices. The Trustees would like to record their thanks for their invaluable support.

**Trustees' report (continued)
for the year ended 31 December 2018**

Achievements and performance

a. Review of activities

Overview

We are pleased to report that the church continues to achieve its objects as registered with the Charity Commission. This states that our focus is in proclaiming the good news of Jesus Christ; to advance the Christian faith for the benefit of the public; the prevention or relief of poverty; and to support to the poor and disadvantaged.

Central to our achievements in the year was moving to our new premises at the Maltings which has in turn influenced every aspect of our activities, achievements and performance. Below are some of the key achievements in the year within different church departments that reflect the way in which budgets are set and finances monitored:

- **Membership:** Activities that support those who consider themselves to be members of the church
- **Maturity:** Activities that educate
- **Ministry:** Activities that enable the church to function
- **Mission:** Activities focused on the local community and beyond
- **Worship:** Activities encourage people to worship God

Membership

One of the helpful things in moving into our own premises is that we can focus a little less on being members of a Sunday 'club' and more on developing genuine community. The early signs of this are very encouraging and the ability to hang around after the service, either in the Visitor's Lounge or on the patio have been a real blessing.

Young Adults (YA): The group which covers people between the ages of 18 – 30 now meets on a weekly basis, though in the later half of the year, the night has moved between Friday, Saturday and Sunday. It was felt that Friday nights were no longer the best option in general, as several of the YA help with youth, making for a busy night and a later start. The proof of how well this works remains to be seen in the long-term, but it does allow for different people to attend, depending on their work commitments.

This year, more emphasis has been placed on social events so that we can build closer relationships, and also as a way of being more welcoming to those who have turned 18 and come up to join the group. 2018 was rounded off with a visit to Hillsong carols and a Christmas social. We're looking forward to 2019, when several of CPC's youth will transition to YA, and we already have our annual trip to Bradford on the horizon and lots of interest in going!

Men's Ministry: The Men's Breakfasts continue to be popular, drawing in visitors from other churches and many of our own people. We continue to travel to Bradford for the Men's Conference and will be doing so again in 2019.

**Trustees' report (continued)
for the year ended 31 December 2018**

Women's Ministry: The thrice yearly 'Amaze' Women's Brunches continue to reach out to our own women, and many from other churches. They comprise of a time of testimony, guest speakers and often a 'round-up' by the Head of Pastoral Care. They continue to be well attended and the times for personal prayer that are offered after each event are always very much appreciated!

Youth: City Youth in the last year has grown significantly. To help manage this increase in numbers, we are looking for more volunteers who are willing to be part of the Support Team as the demand expands.

The Youth Pastors run a Youth Club at St Georges School every Wednesday. They have been growing in relationships with the young people and they can see a huge change as their behaviour and mindset changes. TAG (Talk About God) is run on Tuesdays for boys, where they do Bible study and practical work where these lads (mostly don't have a dad around) can learn some "man" skills. "Shine" is run for girls on Tuesdays and is a safe space for the girls to chat about issues of the heart, future and important life choices. The Youth Pastors are also heavily involved in delivering assemblies at some local schools.

City Youth took around 50 young people to Bradford for RockNations. A lot of young people's eyes and hearts were opened to what God is doing and bringing them to the realisation that they are part of a movement that is happening not just in our local community but across the country.

In 2019 we are finally delivering "The Illuminate Tour", for three schools in Gravesend, at which the American Christian rock band LZ7 will deliver lessons for 5 different classes at each school, addressing the issues of bullying, low self-esteem and so on. The week will culminate in a huge gig at the CPC Warehouse, inviting all the kids from these schools to come and hear the good news of Jesus Christ, followed by a six-week discipleship course which aims to place them into churches in Gravesend.

Pastoral Care: The duties are very varied and encompass the whole Church and a lot of people from outside as well. Pastoral care continues to run the 'Free To Be Me' Course which always proves to be successful in giving women the time and space to discover who they are in Christ.

There is also a Facebook page, linked with the Amaze brunch which is an excellent tool in connecting many women, providing encouragement and a place to share prayer requests and testimonies. The Amaze Women's Breakfasts continue to be popular with our members but also for those outside of CPC. This year, one young woman took the idea and ran it in her own church and all the women were overwhelmed with it and want her to do another.

The Ministry Team which consists of 10 people is increasingly being used on a Sunday. Having a dedicated Prayer Room has been very helpful in this regard.

During the week, the Pastoral Care team deals with a vast range of pastoral issues including funerals, marriage breakdowns, mental health issues and low self-esteem. Increasingly, the statutory mental health authorities are passing on to us cases for which they have no resources to help, and this gives a great opportunity for the gospel. The Pastoral Care team also regularly visit those in hospital as well as those who are housebound, ensuring these precious people are not forgotten. Also included are numerous house blessings, baby naming events and bereavement counselling.

The Pastoral Care department is also responsible for the Marriage Course, which ran a session during the year.

**Trustees' report (continued)
for the year ended 31 December 2018**

CityKids: 2018 has been a very busy year, with increased numbers and activities. Being only part time, the coordinator and volunteers have worked like troopers to pull it off!

- *Peas 'n' Pods:* Peas 'n' Pods has gone from strength to strength and have seen an encouraging number of families making the crossover from Peas 'n' Pods to Church. They have received regular positive feedback from parents/carers alike who state that they are the most welcoming group in the area.

Large numbers again attended the Easter, Harvest and Christmas toddler services where our faith was shared with children and parents alike, culminating in handing out beautiful books about the Nativity. They have a strong and expanding team that are dedicated in prayerfully and practically helping Peas 'n' Pods excel.
- *Safeguarding:* DBS checks are generally up to date for the 50+ volunteers in the Children's ministry and this is regularly revisited. CCPAS, a Christian safeguarding training charity, led a Safeguarding training day in November.
- *Schools Work:* WHY Easter ran smoothly with solid support from the other Church children's workers. WHY Christmas, ran effectively and over 450 local 9,10 and 11 year old's were shown the real meaning of Christmas.
- *Sunday Morning:* The team has continued to show strength in the logistics of setting up Sundays. The Church move to the new premises, although has eased certain aspects of set up, has also presented us with other issues. The kids teams are as always in need of more support from volunteers, and prayer is needed that people will continue to volunteer.
- *T1:* T1 has transitioned from being under the youth team to being part of the City Kids team. The team teaches approximately 30 young people between the ages of 11 and 12 every Sunday.
- *Kids Church:* Kids Church (7 – 9 year olds) is as always, our largest group with 50+ kids per week.
- *Under 5's:* There has been a substantial growth with the 3-4 year olds regularly seeing attendance of 16-18 each Sunday.
- *Carrotty Woods:* Carrotty Woods saw 31 attending and was crazy but fun! The children who attended were incredibly responsive right from the start and we have had positive feedback from many families.
- *Light Party:* This is a new venture and is an alternative to "Halloween" for families to attend. This was hugely successful, with over 170 people in attendance, with perhaps half of those coming from outside of the church.

Maturity

Connections Team and Lounge: The focus for the Connections Team is the Lounge after the morning service, where they interact with the many new people who come through. By coming to the Lounge, we are able to signpost people into ministries and small groups with much greater facility than we are otherwise able to do.

Life Groups: We have seen a very slow uptake of congregational members getting involved in groups. However, we have opened a new group in Medway which is growing steadily. Our focus continues to be empowering and supporting Life Group leaders and encouraging members to join a group near them.

**Trustees' report (continued)
for the year ended 31 December 2018**

Office: 2018 has seen much change in the office function of CPC; staffing has grown and the team moved to the Upper Room of the Maltings and adjusted to open plan working. Two new administrative roles have been created which has improved the capacity, stability and function of the Admin Team. This has been matched by increased workload to manage our site, but this is coming under control and leading to developing hires as an income stream. Our IT has remained solid and reliable across the year, which has validated the move to cheaper windows-based technology.

GDPR: Best practice has been implemented throughout the staff, database and office systems. We are gradually identifying any remaining areas for improvement across the wider church, often within ministry teams, and implementing compliant systems.

The Bible Course: This biannual Bible Society course continues to be a mainstay in our foundational teaching for those who wish to comprehend their faith more fully. Interestingly it was the first course we ran once we moved to the Maltings and delivery of courses in general has been much more effective as a result of access to a range of suitable rooms with appropriate AV technology.

Resource Centre: After a long hiatus, we have re-opened the Resource Centre, which is now available after the Sunday Morning Service in the Foyer. We continue to stock a range of books that are particularly in line with current teaching or have significance for us in our development as a church.

Lay Training: The Disciple's Group continued to meet most Sunday evenings for a mixture of fellowship, prayer, worship and specific teaching geared towards our leaders. In March 2019, this relocated to the Maltings making it opened to anyone who has a hunger for the deeper things of God.

Retreats: There were two women's 'woodland' retreats in the year which have focused on the contemplative lifestyle, both of which were booked to capacity. We are also looking to add a Men's Retreat to the calendar early in 2020. The regular Staff Retreats continue to be well received and are an increasingly important part in our strategy.

Ministry

Media: 2018 has seen a new direction in the way we design and produce our event flyers; we have moved to a generic flyer that contains four months of events, a signpost to direct people to the website for more information and to register. This new approach also helps us align with the principle of the Gentle Footprint. The new website has been running now for just over a year and has been an incredibly powerful tool in raising the profile of all the ministries in the church and the outreaches we are involved with.

Platform Ministry: The platform ministry this year has focused largely on the contents of the Pastor's book "The Way of Christ" that has set out the 30 Principles of Discipleship that we consider essential to our DNA as a church and in developing a Christlike life. We have enjoyed a number of excellent visiting speakers but continue to keep visiting ministry to a minimum as it is a rather expensive luxury!

Life Rhythm: Life Rhythm continues to be a vital part of the heartbeat of City Praise Centre, providing a liturgical structure for not only daily devotions but to teach the values we hold so dear. Prayer on the Liferhythm model takes place on weekdays (exc. Monday) between 9.00am – 9.30am and is usually well attended.

**Trustees' report (continued)
for the year ended 31 December 2018**

Mission

With Love: With Love has been busy using the van to help people reuse items and move them from location to location. The links to Sanctuary, the CPC community and local people often connected to us by Foodbank and the local Early Help team at the Council provide plenty of work! We have also increasingly been involved through Foodbank in helping people in poverty by topping up on electric and gas. We are also currently looking at ways to help people engage in more sustainable and environmentally friendly living practices.

Churches Together (CTG): We have spent another year supporting, encouraging and empowering CTG. We have organised a significant evening event where CTG shared the work of the local churches with key figures in the political and functional wings of the local Council; culminating in the gifting of an internationally recognised Christian Flag that will fly over Community Square on key dates across each year.

CPC remains a key supporter for all the major church-initiated community projects in Gravesham; Foodbank, Street Pastors, Schools Pastor, Sanctuary, etc.

Word On The Street (WOTS), a local charity, actively engaged with CPC in a successful effort to allow WOTS to wind up and pass over their funds to CPC in April 2019. CPC continued running WOTS core activity by taking over employment of their staff in a community focussed role funded from the transferred funds.

Sanctuary Homeless Shelter: Sanctuary is a project of the church in partnership with Gravesend Methodist Church and in association with CTG. It provides a first level of support to the homeless living in the town which includes providing meals, clothing, showers, and a safe place to sleep during the winter months, as well as directing them to agencies who can help with their situation. Over the year, it dealt with around 190 Individual guests with the help of over 150 Volunteers. A part time project manager and someone to organise volunteer recruitment, training and rota duties were employed in the year. The project was awarded the Gravesham Community award in recognition of its impact in the borough. The funding for Sanctuary comes from voluntary donations, grants and gifts from participating churches. In order to improve services and increase funding streams, Sanctuary become a charity in its own right in January 2019.

Foodbank: Foodbank is not a 'CPC Project' but one that we support with a regular gift and with lots of man-hours! The monthly collection of required donations on the first Sunday of every month is harvesting quite a significant amount of produce, which heads to our local Foodbank outlets. The CPC reception can get incredibly busy at certain times of the month, as people queue to collect their 'red slips' that enable them to access Foodbank service.

Mission India: The Mission India charity continues to send a regular gift of £450 a month to Carmel Ministries. We sent a further £2,000 towards the work as part of our Christmas Giveaway this year. Any monies are always sent through Stewardship Services, a registered charity.

In February 2018, a team of church members conducted the annual mission trip, which was hugely appreciated by Pastor Ebenezer and a great source of inspiration to all those who took part.

Christmas Giveaway: The Homestart charity has ceased to function and so this year we decided to send the £2,000 raised at the Christmas services to help with the ongoing work of Carmel Ministries in India.

Wombwell Hall Outreach: 'Friends of Wombwell Hall' is our outreach to the nursing home in Northfleet. Throughout the year we conducted a fortnightly mid-week communion service and a gospel service on the 3rd Sunday of each month. The services are well attended with between 10-25 residents taking part, who would otherwise have little or no spiritual input to their lives. Some of the residents now attend services at the Maltings where members of the church provide lifts. The result is that many have found comfort in getting to know the love of God in the last days of their lives.

**Trustees' report (continued)
for the year ended 31 December 2018**

Worship

Worship Team: 2018 was a year of change for the team with the Worship Director moving away from the area; however the team has continued to flourish and to lead the Church into the presence of God at a deeper level. We have also continued to be involved in worship at St Barnabas Church and we also had the opportunity to lead a worship day at Epsom Baptist Church, teaching the fundamental basics of leading a church in worship.

Sunday Jam continues to be a success with the younger generation and we are now making provisions to include the younger talent into the main team by way of a more 'hands on' teaching process at the start of 2019 to ensure the team grows into the future.

AV & Technical: This has been a year of change for the AV Team with the move to the Maltings where Sunday services are held in the 'Warehouse'. Installation of AV related equipment into the Maltings premises was completed without too many problems. The team is short of volunteers and technical support but is still in good spirits, taking pride in what they bring especially at Sunday services.

Financial review

a. Finances

Income in the year was £561,156 (2017: £680,301), the reduction being primarily a result of increased unrestricted donations received in 2017 for the acquisition of the Maltings lease and associated refurbishment costs. Expenditure rose to £665,070 (2017: £520,187) as the funds raised for the Maltings in the previous year was expended in acquiring the lease and associated costs to allow occupation of the premises.

b. Reserves policy

The charity's financial position remains stable although there is a keen awareness of the increased level of expenditure following the move to the Maltings.

The charity had restricted funds of £453,960 (2017: £442,975) comprising principally of an endowment equivalent to the net book value of the charity's freehold property of £392,651 (2017: £403,557). Other restricted funds include the Sanctuary Fund (for the homeless shelter) with £30,405 (2017: £23,766), Mission India Fund with £3,661 (2017: £14,057), With Love Fund of £1,695 (2017: £1,595) and Word on the Street Fund at £25,548 at the year end.

The net book value of fixed assets other than the endowment are held in the Fixed Assets designated fund; the balance on this fund at 31 December 2018 was £95,113 (2017: £30,910). The Maltings Property Fund at the year end was £14,016 (2017: £152,603) following expenditure for the acquisition of the lease.

Unrestricted general funds which constitute the free reserves held at the balance sheet date amounted to £140,863 (2017: £181,378). Our policy is to hold between 3 to 6 months of expenditure in reserves; between £130,000 and £260,000. We wish to maintain sufficient level of reserves to enable the charity to continue operating; the present level of reserves is just adequate for this purpose. To ensure the church can actively pursue its goals, the levels of free reserves needs to be built up over the next few years.

c. Investment policy and performance

The trustees have the powers to invest the charity's funds in any way they deem fit. No separate investments are made and reserves continue to be held in various bank accounts in accordance with the charity's attitude towards risk.

**Trustees' report (continued)
for the year ended 31 December 2018**

Structure, governance and management

a. Constitution

City Praise Centre CIO is a Charitable Incorporated Organisation (CIO) registered with the Charity Commission of England & Wales on 26 February 2016. The CIO is governed by its Constitution.

b. Method of appointment or election of Trustees

The management of the charity is the responsibility of the trustees who are elected and co opted under the terms of the Constitution.

c. Organisational structure and decision making

The trustees manage the charity and meet regularly. As at the end of 2018, twelve staff were employed - the Senior Pastor, Associate Pastor, Youth Pastor, Children's Pastor, Media + Life Groups Manager, Pastoral Care Coordinator, Kids and Youth Community Worker, two Administrators, Financial Accountant, Sanctuary Project Manager and Sanctuary Volunteer Coordinator.

The trustees delegate the day to day running of the charity to the key management personnel – The Senior Pastor and the Associate Pastor. Their remuneration is reviewed annually and is benchmarked against the remuneration of staff in charities of similar size and complexity with due consideration given to any other unique responsibilities they are required to fulfil.

d. Risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems are in place to mitigate our exposure to the major risks.

The major risk faced by the charity is considered to be reputational which could arise from insufficient internal systems and controls, adverse publicity and non compliance with legal and statutory regulations. These risks are mitigated through formulation of rigorous internal control systems, regular review and standardization of procedures and obtaining appropriate professional advice as required.

e. Relationships with other charities and organisations

City Praise Centre: This is a dormant charity (registered charity number: 247709) through which the church carried out its operations and held its assets prior to transferring these to City Praise Centre CIO (registered charity number: 1160677) on 1 January 2016. It is expected that the charity will be de-registered in due course.

Revitalising Our Communities (ROC): The charity was set up in 2002 to carry out outreach and relief work deemed to fall outside the objects of the church at that time. With the broader objects of the new church structure - City Praise Centre CIO (CPC CIO), the activities and net assets of ROC were transferred to CPC CIO during 2017 and the charity was de-registered with Companies House and the Charity Commission in 2018.

Street Pastors is a nationwide charity (No. 1127204) that plays an active part in strengthening community life and working for safer streets. Currently, more than 300 towns and cities around the UK have a Street Pastors team. At CPC around 15 members are trained and go out on a regular basis on the streets of Gravesend.

Trussell Trust (Food Bank) is another national charity we support (No. 1110052). Our members regularly donate large quantities of food and help run the foodbank in Riverside, Gravesend, which is open 4 days a week.

Gravesham Churches Together is a local network of churches that seek to work with each other to benefit the local community. They support some of the activities we run, such as Sanctuary, while we support activities such as Food Bank, which is managed by other churches in the area. Together, we believe we are making a difference to people of all faiths and beliefs living in the area.

**Trustees' report (continued)
for the year ended 31 December 2018**

Plans for future periods

a. Future developments

We approach 2019 with optimism and we believe we will continue with great success as a church in all of our core activities. However, we have some forthcoming challenges in the maintenance and necessary refurbishment of the facilities especially as we now have our Base Camp and the Maltings as our premises. These issues will entail substantial financial commitments in the coming years.

Attendance and membership is also rising as we have seen with the number of people attending Sunday services and especially our various youth programmes. As a church we have always been very successful in reaching young people and will continue to 'pass on down' to this new generation much of what we currently do ourselves, whilst continuing to provide a healthy oversight.

This means that we need to raise substantially more funds and have more people volunteering to do what we do so well by His grace. It will require the participation of all who are part of the church. We are optimistic of our ability to continue to be a leader within the Christian community and a light to Gravesham in general. God has been very good to us!

Trustees' responsibilities statement

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

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 30 June 2019 and signed on their behalf by:

Yinka Tomori
Trustee

City Praise Centre CIO

Independent auditor's report to the Trustees of City Praise Centre CIO

Opinion

We have audited the financial statements of City Praise Centre CIO (the 'charity') for the year ended 31 December 2018 set out on pages 14 to 30. 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).

The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2018 and of its incoming resources and application of resources 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 Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council'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

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Independent auditor's report to the Trustees of City Praise Centre CIO

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Independent auditor's report to the Trustees of City Praise Centre CIO

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the 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.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in my Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of my Auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Use of our report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and its trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Kreston Reeves LLP

Chartered Accountants

Statutory Auditor

Chatham Maritime

3 July 2019

Kreston Reeves LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

City Praise Centre CIO

Statement of financial activities for the year ended 31 December 2018

	Note	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Income from:					
Donations and legacies	2	68,383	470,219	538,602	659,535
Other trading activities	3	2,205	12,131	14,336	14,730
Investments	4	-	8,218	8,218	6,036
Total income		70,588	490,568	561,156	680,301
Expenditure on:					
Charitable activities	5	59,603	605,467	665,070	520,187
Total expenditure		59,603	605,467	665,070	520,187
Net income / (expenditure) before other recognised gains and losses		10,985	(114,899)	(103,914)	160,114
Net movement in funds		10,985	(114,899)	(103,914)	160,114
Reconciliation of funds:					
Total funds brought forward		442,975	364,891	807,866	647,752
Total funds carried forward		453,960	249,992	703,952	807,866

The notes on pages 17 to 30 form part of these financial statements.

City Praise Centre CIO

Balance sheet as at 31 December 2018

	Note	£	2018 £	£	2017 £
Fixed assets					
Tangible assets	11		487,764		434,467
Current assets					
Debtors	12	48,595		22,317	
Cash at bank and in hand		183,325		373,614	
		231,920		395,931	
Creditors: amounts falling due within one year	13	(15,732)		(22,532)	
Net current assets			216,188		373,399
Net assets			703,952		807,866
Charity Funds					
Restricted funds	15		453,960		442,975
Unrestricted funds	15		249,992		364,891
Total funds			703,952		807,866

The financial statements were approved by the Trustees on 30 June 2019 and signed on their behalf, by:

Tom Griffiths

Yinka Tomori

The notes on pages 17 to 30 form part of these financial statements.

City Praise Centre CIO

Statement of cash flows for the year ended 31 December 2018

	Note	2018 £	2017 £
Cash flows from operating activities			
Net cash (used in)/provided by operating activities	17	<u>(110,567)</u>	<u>202,929</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		<u>(79,722)</u>	<u>(5,019)</u>
Net cash used in investing activities		<u>(79,722)</u>	<u>(5,019)</u>
Change in cash and cash equivalents in the year		(190,289)	197,910
Cash and cash equivalents brought forward		<u>373,614</u>	<u>175,704</u>
Cash and cash equivalents carried forward	18	<u>183,325</u>	<u>373,614</u>

The notes on pages 17 to 30 form part of these financial statements.

**Notes to the financial statements
for the year ended 31 December 2018**

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and Charities Act 2011.

City Praise Centre CIO constitutes a public benefit entity as defined by FRS 102.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

**Notes to the financial statements
for the year ended 31 December 2018**

1. Accounting policies (continued)

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Charitable activities are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

1.5 Going concern

The Trustees do not consider there to be any known issues in respect of the going concern status of the Charity.

1.6 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	2% straight line
Fixtures & fittings	-	25% straight line
Property improvements	-	10% straight line

1.7 Operating leases

Rentals under operating leases are charged to the Statement of financial activities on a straight line basis over the lease term.

1.8 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

1.9 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Notes to the financial statements
for the year ended 31 December 2018**

1. Accounting policies (continued)

1.10 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.11 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.12 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.13 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

**Notes to the financial statements
for the year ended 31 December 2018**

2. Income from donations and legacies

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Donations and Gift Aid	68,383	470,219	538,602	659,535
Total 2017	74,623	584,912	659,535	

3. Fundraising income

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Fundraising	2,205	12,131	14,336	14,730
Total 2017	3,050	11,680	14,730	

4. Investment income

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Church Manse rent	-	8,218	8,218	6,036
Total 2017	-	6,036	6,036	

Notes to the financial statements
for the year ended 31 December 2018

5. Analysis of expenditure by activities

	Activities undertaken directly 2018 £	Grant funding of activities 2018 £	Support costs 2018 £	Total 2018 £	Total 2017 £
Charitable activities	617,504	44,818	2,748	665,070	520,187
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total 2017	464,618	52,953	2,616	520,187	
	<hr/>	<hr/>	<hr/>	<hr/>	

6. Activities undertaken directly

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Church Manse	-	16,040	16,040	14,755
CPC Campus	-	51,133	51,133	105,033
Pulpit / Hospitality	-	2,527	2,527	3,163
Office Expenses	-	16,616	16,616	11,917
Ministry	-	7,889	7,889	10,608
Membership	1,730	10,085	11,815	9,532
Maturity	-	5,799	5,799	5,485
Magnification	-	17,891	17,891	6,197
Occasional Activities	-	13,542	13,542	14,347
Resource Centre	-	1,000	1,000	1,535
Office Development	-	88,445	88,445	12,549
Maltings Rent	-	75,851	75,851	-
Staff Wages	9,950	245,910	255,860	222,595
Employers NI	501	17,558	18,059	17,139
Employers Pension	484	8,128	8,612	7,706
Depreciation	10,906	15,519	26,425	22,057
	<hr/>	<hr/>	<hr/>	<hr/>
	23,571	593,933	617,504	464,618
	<hr/>	<hr/>	<hr/>	<hr/>
Total 2017	10,906	453,712	464,618	
	<hr/>	<hr/>	<hr/>	

**Notes to the financial statements
for the year ended 31 December 2018**

7. Mission activities

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Missions activities in conjunction with other institutions	15,186	2,773	17,959	17,149
Missions activities with individuals	9,211	6,013	15,224	24,571
Missions activities - other	11,635	-	11,635	11,233
	36,032	8,786	44,818	52,953
Total 2017	44,071	8,882	52,953	

8. Support and governance costs

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £	Total funds 2017 £
Auditor's remuneration	-	2,748	2,748	2,616
	-	2,748	2,748	2,616

**Notes to the financial statements
for the year ended 31 December 2018**

9. Net income/(expenditure)

This is stated after charging:

	2018	2017
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	26,425	22,057
Auditor's remuneration	2,748	2,616
Operating lease rentals	75,851	-
	<u>104,024</u>	<u>24,673</u>

During the year, one Trustee, Tom Griffiths, received remuneration of £59,556 (2017 - £59,209).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2017 - £NIL).

10. Staff costs

Staff costs were as follows:

	2018	2017
	£	£
Wages and salaries	255,860	222,595
Social security costs	18,059	17,139
Other pension costs	8,612	7,706
	<u>282,531</u>	<u>247,440</u>

The average number of persons employed by the charity during the year was as follows:

2018	2017
No.	No.
12	9

No employee received remuneration amounting to more than £60,000 in either year.

The remuneration received by the key management personnel in the year amounted to £110,003, including employer's national insurance contributions of £10,829 (2017: £108,207, including employer's national insurance contributions of £10,668).

**Notes to the financial statements
for the year ended 31 December 2018**

11. Tangible fixed assets

	Freehold property £	L/Term leasehold property improvements £	Fixtures & fittings £	Freehold property improvements £	Total £
Cost					
At 1 January 2018	545,293	-	150,799	18,287	714,379
Additions	-	71,227	8,495	-	79,722
At 31 December 2018	545,293	71,227	159,294	18,287	794,101
Depreciation					
At 1 January 2018	141,736	-	134,518	3,658	279,912
Charge for the year	10,906	2,849	10,841	1,829	26,425
At 31 December 2018	152,642	2,849	145,359	5,487	306,337
Net book value					
At 31 December 2018	392,651	68,378	13,935	12,800	487,764
At 31 December 2017	403,557	-	16,281	14,629	434,467

12. Debtors

	2018 £	2017 £
Due after more than one year		
Other debtors	30,000	-
Due within one year		
Prepayments and accrued income	18,595	22,317
	48,595	22,317

**Notes to the financial statements
for the year ended 31 December 2018**

13. Creditors: Amounts falling due within one year

	2018 £	2017 £
Other taxation and social security	7,355	7,151
Accruals and deferred income	8,377	15,381
	<u>15,732</u>	<u>22,532</u>

	£
Deferred income	
Deferred income at 1 January 2018	999
Resources deferred during the year	620
Amounts released from previous years	(999)
	<u>620</u>
Deferred income at 31 December 2018	<u>620</u>

14. Financial instruments

	2018 £	2017 £
Financial assets measured at amortised cost	<u>231,407</u>	<u>395,931</u>
Financial liabilities measured at amortised cost	<u>7,757</u>	<u>14,382</u>

Financial assets measured at amortised cost comprise accrued income and cash at bank.

Financial liabilities measured at amortised cost comprise accruals.

Notes to the financial statements
for the year ended 31 December 2018

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2018 £
Designated funds					
Fixed Assets Fund	30,910	-	(12,670)	8,495	26,735
The Maltings Property Fund	152,603	25,709	(164,296)	-	14,016
The Maltings Fixed Asset Fund	-	-	(2,849)	71,227	68,378
	<u>183,513</u>	<u>25,709</u>	<u>(179,815)</u>	<u>79,722</u>	<u>109,129</u>
General funds					
General Funds	181,378	464,859	(425,652)	(79,722)	140,863
Total Unrestricted funds	<u>364,891</u>	<u>490,568</u>	<u>(605,467)</u>	<u>-</u>	<u>249,992</u>
Restricted funds					
	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2018 £
Endowed Property Fund	403,557	-	(10,906)	-	392,651
Sanctuary Fund	23,766	21,885	(15,246)	-	30,405
With Love Fund	1,595	2,205	(2,105)	-	1,695
Mission India Fund	14,057	8,285	(18,681)	-	3,661
Word On The Street Fund	-	38,213	(12,665)	-	25,548
	<u>442,975</u>	<u>70,588</u>	<u>(59,603)</u>	<u>-</u>	<u>453,960</u>
Total of funds	<u>807,866</u>	<u>561,156</u>	<u>(665,070)</u>	<u>-</u>	<u>703,952</u>

Designated Funds

Fixed Assets Fund - This fund represents the net book value of the Charity's non-property fixed assets.

The Maltings Property Fund - These are funds which have been earmarked for the development works at the Maltings premises.

The Maltings Fixed Assets Fund - This fund represents the net book value of the Charity's leasehold improvements in respect of the leased property at The Maltings.

**Notes to the financial statements
for the year ended 31 December 2018**

15. Statement of funds (continued)

Restricted Funds

Endowed Property Fund - These funds represent the net book value of the Charity's main premises at 9 - 11 Lower Higham Road, which is held as a permanent endowment. Depreciation is charged to this fund in accordance with the method identified within note 1.6 to the financial statements.

Sanctuary Fund - These funds are to be expended on the Charity's homeless shelter.

With Love Fund - These are funds which have been collected in order to assist the poor and disadvantaged in our community.

Mission India Fund - This fund was established to provide financial and missionary support to Christian Ministries in India, especially Carmel Ministries in Eluru, India.

Word on The Street - These are monies given to the Charity upon the Word on The Street charity ceasing to operate in its own right. These funds are to be used to pay the salary and other costs attributable to the Word on The Street activities.

Statement of funds - prior year

	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2017 £
Designated funds					
Fixed Assets Fund	37,042	-	(11,151)	5,019	30,910
The Maltings Property Fund	-	134,257	(12,654)	31,000	152,603
	<u>37,042</u>	<u>134,257</u>	<u>(23,805)</u>	<u>36,019</u>	<u>183,513</u>
General Funds	<u>190,431</u>	<u>468,371</u>	<u>(441,405)</u>	<u>(36,019)</u>	<u>181,378</u>
Restricted funds					
	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2017 £
Endowed Property Fund	414,463	-	(10,906)	-	403,557
Sanctuary Fund	5,816	37,787	(19,837)	-	23,766
With Love Fund	-	3,050	(1,455)	-	1,595
Mission India Fund	-	36,836	(22,779)	-	14,057
	<u>420,279</u>	<u>77,673</u>	<u>(54,977)</u>	<u>-</u>	<u>442,975</u>
Total of funds	<u>647,752</u>	<u>680,301</u>	<u>(520,187)</u>	<u>-</u>	<u>807,866</u>

Notes to the financial statements
for the year ended 31 December 2018

15. Statement of funds (continued)

Summary of funds - current year

	Balance at 1 January 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2018 £
Designated funds	183,513	25,709	(179,815)	79,722	109,129
General funds	181,378	464,859	(425,652)	(79,722)	140,863
	<u>364,891</u>	<u>490,568</u>	<u>(605,467)</u>	<u>-</u>	<u>249,992</u>
Restricted funds	442,975	70,588	(59,603)	-	453,960
	<u>807,866</u>	<u>561,156</u>	<u>(665,070)</u>	<u>-</u>	<u>703,952</u>

Summary of funds - prior year

	Balance at 1 January 2017 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2017 £
Designated funds	37,042	134,257	(23,805)	36,019	183,513
General funds	190,431	468,371	(441,405)	(36,019)	181,378
	<u>227,473</u>	<u>602,628</u>	<u>(465,210)</u>	<u>-</u>	<u>364,891</u>
Restricted funds	420,279	77,673	(54,977)	-	442,975
	<u>647,752</u>	<u>680,301</u>	<u>(520,187)</u>	<u>-</u>	<u>807,866</u>

**Notes to the financial statements
for the year ended 31 December 2018**

16. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2018 £	Unrestricted funds 2018 £	Total funds 2018 £
Tangible fixed assets	392,651	95,113	487,764
Debtors due after more than 1 year	-	30,000	30,000
Current assets	57,638	144,282	201,920
Creditors due within one year	3,671	(19,403)	(15,732)
	453,960	249,992	703,952

Analysis of net assets between funds - prior year

	Restricted funds 2017 £	Unrestricted funds 2017 £	Total funds 2017 £
Tangible fixed assets	403,557	30,910	434,467
Current assets	44,344	351,587	395,931
Creditors due within one year	(4,926)	(17,606)	(22,532)
	442,975	364,891	807,866

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2018 £	2017 £
Net (expenditure)/income for the year (as per Statement of Financial Activities)	(103,914)	160,114
Adjustment for:		
Depreciation charges	26,425	22,057
(Increase)/decrease in debtors	(26,278)	21,483
Decrease in creditors	(6,800)	(725)
Net cash (used in)/provided by operating activities	(110,567)	202,929

18. Analysis of cash and cash equivalents

	2018 £	2017 £
Cash in hand	183,325	373,614
Total	183,325	373,614

**Notes to the financial statements
for the year ended 31 December 2018**

19. Pension commitments

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £8,612 (2017 - £7,706). Contributions totalling £Nil (2017 - £Nil) were payable to the fund at the balance sheet date and are included in creditors.

20. Operating lease commitments

At 31 December 2018 the total of the Charity's future minimum lease payments under non-cancellable operating leases was:

	2018 £	2017 £
Amounts payable:		
Within 1 year	98,000	-
Between 1 and 5 years	392,000	-
After more than 5 years	1,870,167	-
Total	<u>2,360,167</u>	<u>-</u>

21. Related party transactions

As reported in note 9 to the financial statements, Tom Griffiths (a trustee) received remuneration and benefits for his services as pastor. Such remuneration and benefits are expressly permitted by the Charity Commission and amounted to £59,556 (2017 - £59,209). He is excluded from all Trustee discussions and decisions relating to his terms and conditions. Additionally the Charity incurs expenditure on the Church Manse, which is a necessary expense due to the nature of the work and hospitality undertaken there. This expenditure totals £16,040 (2017 - £14,755) for the year.

Graeme Baldwin, the son-in-law of Michael Coveney, a trustee, is employed by the charity as Associate Pastor and was paid a salary and employer pension contributions totalling to £16,073 up until the point at which Michael Coveney resigned as a Trustee on 23 June 2018 (2017 - £38,330). Graeme was employed by City Praise Centre prior to any relation to Michael Coveney, and Michael excludes himself from all decisions regarding Graeme's terms and conditions.

Samatha Coveney, niece of Michael Coveney, a trustee, is employed by the charity and was paid a salary and employer pension contributions totalling to £2,742 up until the point at which Michael Coveney resigned as a Trustee on 23 June 2018 (2017 - £Nil). Until his resignation as a Trustee, Michael excluded himself from all decisions regarding Samantha's terms and conditions.