

**CITY GATE COMMUNITY PROJECTS  
(A COMPANY LIMITED BY GUARANTEE)**

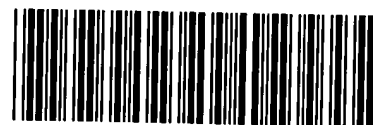
**ANNUAL REPORT AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
31ST MARCH 2021**

**CHARITY REGISTRATION No: 1093245**

**COMPANY REGISTRATION No: 04298200**

Independent Examiners Ltd  
Unit 2 The Broadbridge Business Centre  
Delling Lane  
Bosham  
West Sussex  
PO18 8NF

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**CITYGATE COMMUNITY PROJECTS  
(A COMPANY LIMITED BY GUARANTEE)**

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**CITYGATE COMMUNITY PROJECTS  
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**REPORT OF THE DIRECTORS  
FOR THE YEAR ENDED 31 MARCH 2021**

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1093245
<b>COMPANY REGISTRATION NUMBER</b>	04298200
<b>START OF FINANCIAL YEAR</b>	1st April 2020
<b>END OF FINANCIAL YEAR</b>	31st March 2021
<b>DIRECTORS AT 31ST MARCH 2021</b>	Johnie Davies (resigned 12th January 2021) Jonathan Wilkins Yvonne Au Gwyn Davies Caroline Ward Keith Harrison Steven Hardman James Marchant (appointed 12th May 2020) Elizabeth Brewer (appointed 12th May 2020) Katharine Bingley (appointed 12th May 2020)
<b>DIRECTORS APPOINTED AFTER THE BALANCE SHEET DATE</b>	Fiona Bennett (appointed 14th May 2021)
<b>COMPANY SECRETARY</b>	Jonathan Wilkins
<b>REGISTERED ADDRESS</b>	Fareshare Sussex Unit 3-4 Fairway Business Centre Westergate Road Brighton BN2 4JZ
<b>DATE OF INCORPORATION</b>	3rd October 2001
<b>GOVERNING DOCUMENT</b>	Memorandum and Articles of Association incorporated 3rd October 2011 and as amended by Special Resolution.
<b>BANKERS</b>	The Co-operative Bank P.O. Box 250 Delf House Southway Skelmersdale WN8 6WT
<b>INDEPENDENT EXAMINER</b>	Independent Examiners Ltd Unit 2 The Broadbridge Business Centre Delling Lane Bosham West Sussex PO18 8NF

**OBJECTS**

(a) To advance education in Brighton and Hove and in such other parts of Sussex and the surrounding area as the trustees may from time to time think fit including (though not by way of limitation) the provision of pre-school, after school clubs, homework clubs, wrap around care for children of various ages, NVQ's and other vocational course and training and remedial adult education.

(b) To relieve person in need, hardship or distress in the area of benefit including (though not by way of limitation) homeless persons, asylum seekers, disabled people in particular though not exclusively by the provision of food, training, pregnancy advice, neighbourhood care services, lunch clubs and other services for elderly people and health based services.

(c) To provide or assist in the provision of facilities in the interest of social welfare for recreation and other leisure time occupation particularly, but not exclusively, by the provision of a community centre.

(d) The protection and preservation of health by the provision of low cost nutritional food.

**CITY GATE COMMUNITY PROJECTS  
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**DIRECTORS AND TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

**OBJECTS AND ACTIVITIES**

The charitable objects as stated in the governing documents are summarised in our mission: "To fight hunger, tackle food waste and transform lives through the redistribution of food."

The charity's purposes, for the public benefit are:

1. The relief of people in need through fighting hunger
2. The advancement of environmental protection through tackling food waste
3. The advancement of citizenship through the promotion of volunteering.

**Public benefit**

In 2020-21 FareShare Sussex achieved the following for the public benefit:

- 3.6 million meals provided for vulnerable people
- 1538 tonnes of food was distributed to community projects
- 938 tonnes of surplus food saved from going to waste
- 161 charity and community partners in Sussex and Surrey received food
- 21,570 vulnerable people received meals every week

At FareShare Sussex, we source food from the food industry that would otherwise go to waste and landfill. In the last year the charity also benefited from purchased food as emergency food aid in response to the Covid 19 pandemic. We store and sort this food and deliver it to charities, breakfast clubs, after school clubs, children's and family centres, hostels, food banks, supported housing and other community groups to provide nutritious food to those in the community who need it most.

We couldn't do what we do without the 150 volunteers who work tirelessly every week receiving incoming food, stocking our warehouse, picking our deliveries, loading and driving our delivery vans and supporting our office administration. Through volunteering we provide a range of valuable opportunities for people from a range of diverse backgrounds. Our volunteers are motivated by a variety of reasons to support us including making a difference to vulnerable people and tackling food waste. Volunteers develop new skills and work with a diverse group of people as well as give back to the community. For many it provides an opportunity to develop experience and skills to help find work, often in the food sector. FareShare Sussex training supports people with job readiness skills.

In a recent survey of our volunteers:

- 36.5% were unemployed or looking for paid work
- 84% of those looking for work said that volunteering had improved their employability
- 42% said volunteering at FareShare had improved their mental health
- 45% volunteering at FareShare had made them more physically active

Proud achievements in 2020-21 include:

- 45 volunteers completed formal training in Food Safety, Allergens, Safeguarding or Health and Safety
- 5 volunteers completed 3-5 day certified training for forklift driving
- 9 volunteers progressed into employment having had opportunities to improve skills in communication, food safety and warehousing
- 3 volunteers were taken on in paid staff roles at FareShare Sussex to support our Covid-19 response
- 3 trainees participated in FareShare Futures employability training.

The directors have due regard to the guidance issued by the Charity Commission on public benefit. All directors are familiar with the Charities Act 2011 and the public benefit requirement. This includes ensuring the charity is always managed with a view to benefitting the public and with regard to its beneficiaries. It also means identifying risks of harm, minimising these and ensuring that any harm that might arise is a minor consequence of carrying out the purpose. All decisions made are in accordance with the general framework for 'trustee decision making'.

**CITY GATE COMMUNITY PROJECTS  
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**DIRECTORS AND TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

Feedback from community projects receiving food from FareShare Sussex:

***'Being able to put food on the table for their families is quite simply reward enough in itself. This service gives people access to food 5 days a week, it's very important to many'***

***'FareShare is an amazing service and we are truly grateful to receive this every week'***

***'FareShare enables us to operate. Without FareShare we couldn't afford to continue supporting our residents'***

#### **ACHIEVEMENTS AND PERFORMANCE**

This financial year was successful in extraordinary circumstances. In 2020-21, FareShare Sussex received 1574 tonnes of food (2019-20: 733) and delivered 1538 tonnes (2019-20: 675) more than doubling the food provided to the communities we serve and setting new records for the Charity.

Our team of volunteers and staff delivered enough food to provide 3.6 million meals during the year to 161 Community Food Members (2019-20: 141) across 14 Local Authorities providing nutritious meals for 21,570 beneficiaries per week (2019-20: 12,188).

The charity continues to benefit from a wide range of food suppliers from all stages of the supply chain, including growers, manufacturers, wholesalers, bakeries and supermarkets.

***'Community is very much at the heart of what we do. Our link with FareShare is a great way of supporting not only the local community but the wider community too, as we also support FareShare on a national level.'*** *Higgidy Pies*

FareShare Sussex is working with 10 partners across Belgium, France, Netherlands and the UK on the European Interreg funded FLAVOUR project which aims to increase the value of food surplus whilst simultaneously creating jobs and supporting people living in food insecurity.

In 2020-21, supported by FLAVOUR, FareShare Sussex was able to use its network to broaden its work, develop employability training and create recipes using surplus food. 3 trainees took part in our 'FareShare Futures' employability and training programme designed to help people in the community become work ready and give work experience in the food surplus sector.

We were able to do this with the addition of the first electric van to our fleet with funding from the Waste and Resources Action Programme (WRAP) and which has been fully integrated into our delivery schedules. The purpose of this is to increase the surplus food the Charity sources and distributes, reduce environmental impact and improve efficiency. Also with this funding, we continue to pilot an e-cargo bike for smaller deliveries and food collections in the local area to improve our service capability and reduce our environmental impact.

During the year, the charity was able to purchase an additional delivery van to reduce leasing costs, to replace a forklift truck and update its IT hardware.

#### **The Impact of the Covid-19 pandemic 2020-21**

Lockdowns due to Covid-19 dominated the year as more people were pushed into food poverty and the pandemic brought the importance of the work of FareShare Sussex into sharp focus.

Three months into the pandemic we were delivering triple our previous volumes of food to those in need. Our volunteers and staff adapted quickly to ever changing rules and processes as we prioritised health and safety to ensure social distancing so that deliveries were picked and distributed safely to meet the increased demand for emergency food.

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Some of our community partners closed their doors but many new ones joined as a result of the pandemic including a number of Covid specific food hubs. Many adapted their services to support their vulnerable client groups. A number of our volunteers self-isolated but a significant number of new volunteers signed up to support us. Despite all this change we were able to increase our food distribution volumes efficiently with fewer volunteers to ensure social distancing.

Our partner FareShare UK secured DEFRA funding to purchase food to meet the emergency demand and FareShare Sussex benefited by receiving some of that food to distribute to its community partners.

A Community Food Member commented in a recent survey:

***'Before the pandemic we were a pre-school club with on site catering. Once the pandemic hit we decided to open a food bank to support pre-school families as well as other members of the local community. We will continue to offer both services even after the pandemic restrictions are lifted.'***

To support the increased costs of our response to the Covid pandemic during the year additional sources of funding were successfully applied for from the Waste Resources Action Programme (WRAP) and some trusts and foundations. Our fundraising team was also able to increase income from companies and individuals to support our work.

The high profile support of professional footballer Marcus Rashford brought FareShare UK into the spotlight and increased national recognition and awareness of the FareShare organisation.

In the summer of 2020 it became clear that some of our volunteers would benefit from additional support during the pandemic so we introduced our 'CareShare' drop-in initiative which ran for 3 months. This supported volunteers with a signposting service to services as well on line training and job application support. Because for much of the year we were unable to provide face to face training our employability training focussed on developing online resources and a training guide for mentors.

The socio-economic effects of the pandemic will impact the Charity's beneficiaries for a considerable period of time and ensure a continuing demand for our service. The effects of the pandemic will also negatively affect the level to which trusts and foundations are able to support FareShare. This leads to an uncertain future funding landscape .

**Case Study: Freya**

Freya attended the FareShare Futures employability course just before the first lockdown in March 2020 after a period of illness had prevented her from working. On the course Freya spent time in the warehouse as well as working on exercises that would help her to look for alternative employment and build her confidence. After the course, and as the spectre of Covid 19 loomed, she immediately started volunteering in our warehouse and in October took a paid role as our Covid-safe cleaner. Freya says

***'On the course I gained the most by being active and becoming a part of something. I like the inclusivity of FareShare and the way you support people to volunteer here... I always felt safe during my shifts and it was great to have this as part of my routine during what was a pretty turbulent year to say the least.'***

**Future development plans**

The sustainability of the food supply is uncertain for the year ahead and we anticipate that the future funding landscape will be very testing. However, with a strengthened Board and a new senior management team in place we are in a good position to meet these future challenges. The Charity is working to a break even budget and is not expecting to draw on its reserves in the financial year 2021-22.

The Board of Directors has an updated three-year strategic plan in place focusing on both sustainability and growth. In addition to its work across Sussex the charity has a remit to supply community groups in Surrey and is planning to extend its reach in Surrey by applying for funding to purchase a warehouse in the county.

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In the year ahead the charity will also install a large freezer at its Brighton site to broaden the types of surplus food it can receive and deliver. We also intend to purchase a further delivery van to replace a leased van thereby reducing the annual vehicle lease expenses.

The charity will continue to develop its employability programme to provide further opportunities for people to prepare for work and will take on an apprentice to offer support in the office. We plan to continue to grow individual donations to the charity through regular giving to help ensure the organisation's sustainability.

We also intend to implement a carbon footprint analysis to develop an action plan to manage our emissions and reduce environmental impact. A new trustee is being recruited to take on the role of treasurer and further boost the skills and expertise of the Board

## **FINANCIAL REVIEW**

The Directors are pleased to report a surplus of income over expenditure.

Total income for the year was £887,121 (2019-20: £538,163) This was achieved through increases in most areas of voluntary income including grants and donations. Total expenditure was £615,084 (2019-20: £432,494) with spending on charitable activities being £612,972 which is 99.6% of total expenditure. The increased income has supported the organisation to invest in the future and in confidently providing its response to the pandemic.

The Directors are also responsible for the financial viability and sustainability of FareShare Sussex. The Directors reviewed and updated the reserves policy during the year to ensure there is six months reserve funding in place.

In 2022, there will be a significant drop in funding for the charity as funding from ASDA and Big Lottery Fund has reached the end of its term. The organisation's strategy will enable it to be in a strong position to manage this change. The financial reserves will help support the organisation during the transition to alternative sources of funding that have been identified.

Given the financial position at year end, we have been able to offer a significant discount on fees charged to our Community Food Members for the year 2021-22 for receipt of the charity's services.

### Principal funding sources

Principal funding during the year was from the third year of an ASDA & Big Lottery Community Fund award, Waste Resources Action Programme (WRAP), grants and trusts, fees for the charity's provision of its service to charity partners, Interreg 2 Seas 'FLAVOUR' and corporate and individual donations.

### Designated Funds:

During the year we received funds and donations which we have designated for use in the 2021-22 financial year totalling £111,194. These funds will help support FareShare Sussex in what is expected to be a more challenging funding landscape following the Covid 19 pandemic.

These funds include £48,000 for salaries from FareShare UK to compensate for the premature end of previous funding due to run into the financial year 2021-22, £7,500 in grants from trusts and foundations restricted for expenditure in 2021-22, £8,000 from BHCC from the Brighton and Hove Carbon Fund, £6,724 in CFM fees paid in advance for the year, £8,970 from WRAP for Covid19 Response Support roles received in advance and £32,000 has been designated to extend roles supporting the COVID response to March 2022.

The charity has also converted some of its surplus into assets which included the purchase of a new freezer unit and van to be delivered in May 2021. The Board of directors agreed that £86,580 of the 2020-21 surplus should be used to offset a proportion of the Community Food Member fees for the 2021-22 financial year.

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Feedback from FareShare Sussex volunteer Mel:

*'I was looking for a way of giving back to the community. I have always been very interested in food and appalled by food waste and food poverty. A google search with those key words brought me to FareShare Sussex. 4 years later and I am still very happily volunteering at FareShare two days a week and have seen Fareshare go from strength to strength.*

*Prior to the Covid pandemic, once a week I was driving a van around the county delivering food to a range of projects from lunch clubs for homeless people, to after school clubs and residential projects. I also carried out food safety compliance checks at our projects. Covid restrictions prevent us from entering kitchens so instead I have been kept very busy driving the van to West Sussex to collect food from one of our suppliers. I enjoy the interaction with the projects and seeing where the food ends up.'*

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### Type of governing document

Memorandum and Articles of Association incorporated 3rd October 2011 and as amended by Special Resolution.

### How is the charity constituted

A company limited by guarantee with charitable status.

### Trustee selection methods (constitutional arrangements)

The Board of Directors, led by the Chair, corporately agree and implement the arrangements for trustee selection, including advertising, interviewing and appointment. Trustees agree to a commitment of holding office for 3 years and can be reselected.

### Policies and procedures for induction and training of trustees

There is a formal trustee induction, which has regard to the Charity Commission's guidance on being a trustee. All trustees are committed to ongoing relevant training.

### Organisational structure

The company is governed by a Board of Directors who are responsible for setting the strategic direction of the organisation and for establishing policy. The Chief Executive, appointed by the Board, oversees and manages the day to day operations.

### Risk Management

The Board has a risk management strategy and regularly reviews the risks most likely to affect its operations. The lead trustee for Risk Management has been in regular contact with the Chief Executive during the Covid-19 pandemic to ensure high levels of monitoring.

## **REGISTERED ADDRESS**

FareShare Sussex, Unit 3-4 Fairway Business Centre, Westergate Road, Brighton, England, BN2 4JZ

## **BANKERS**

The Co-operative Bank, P.O Box 250, Delf House, Southway, Skelmersdale WN8 6WT

## **INDEPENDENT EXAMINER**

Independent Examiners Ltd, Unit 2, The Broadbridge Business Centre, Delling Lane, Bosham, PO18 8NF

### Networks

FareShare Sussex is one of 21 regional centres within the FareShare network. This enables us to work collaboratively in terms of food logistics and to raise profile and to access more strategic sources of funding.



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**DIRECTORS AND TRUSTEES' ANNUAL REPORT  
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Names of the charity trustees who manage the charity

Trustee name	Office (if any)	Dates acted if not for whole year	Name of body entitled to appoint trustee
Yvonne Au	HR Board Sub-Group		CGCP Board
Kate Bingley	HR Board Sub-Group	May - March	
Betsy Brewer	Finance and Strategic Planning Board Sub-Group HR Board Sub-Group	May - March	
Johnie Davies	Strategic Risk Management	April - December	CGCP Board
Gwynfa Davies	Safeguarding Lead HR Board Sub-Group		CGCP Board
Steven Hardman	HR Board Sub-Group		CGCP Board
Keith Harrison	Finance and Strategic Planning Board Sub-Group Strategic Risk Management		CGCP Board
Jamie Marchant	Finance and Strategic Planning Board Sub-Group Development Committee	May- March	
Caroline Ward	Vice Chair Development Committee Finance and Strategic Planning Sub-Group		CGCP Board
Jonathan Wilkins	Chair Treasurer Company Secretary Finance and Strategic Planning Board Sub-Group Development Committee		CGCP Board

Names and addresses of advisers

Type of adviser	Name	Address
HR	Tim Rounding	Ground Floor Flat, 286 Ditchling Road, Brighton, BN1 6JF

Name of senior manager

Rob Orme, Chief Executive
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**CITY GATE COMMUNITY PROJECTS  
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**DIRECTORS AND TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 31ST MARCH 2021**

Statement of Directors' responsibilities

City Gate Community Projects was established as the social action agency of City Gate Church. It comprises a company which was incorporated on 3<sup>rd</sup> October 2001 and registered as a charity on 31<sup>st</sup> July 2002. The company managed one project during this financial year: FareShare Sussex.

The management board consists of ten Directors and Company Secretary.

The Management Board meets formally at least six times per year with project managers reporting to the board in addition to the regular project-based business meetings involving a mix of board members, staff and volunteers.

Company law requires the Directors to prepare financial statements for each financial year which gives a true and fair picture of the state of affairs of the company and of the profit or loss of the company during that period. In preparing those financial statements the directors are required to:

- i. Select suitable accounting policies and then apply them consistently,
- ii. Make judgements and estimates that are reasonable and prudent,
- iii. Prepare financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Directors are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. In preparing this report the directors have taken advantage of the special provisions of the Companies Act 2006 relating to small companies.

Declaration

The Directors declare that they have approved the Directors' report above.

Signed on behalf of the Charity's Directors

I approve the attached statement of financial activities and the balance sheet for the year ended 31 March 2021 and confirm that I have made available all information necessary for its preparation.

Signature:



Full name: Jonathan Paul Wilkins

Position: Director

Date: 13/02/2021

**CITYGATE COMMUNITY PROJECTS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>Income and Endowments from:</b>						
Donations and Legacies	2a	711,170	-	45,546	756,716	419,240
Charitable Activities	2b	130,160	-	-	130,160	118,923
Other Trading Activities	2c	-	-	-	-	-
Investments	2d	4	-	-	4	-
Other	2e	241	-	-	241	-
<b>Total</b>		<b>841,575</b>	<b>-</b>	<b>45,546</b>	<b>887,121</b>	<b>538,163</b>
<b>Expenditure on:</b>						
Raising Funds	4a	14,013	-	-	14,013	17,363
Charitable Activities	4b	537,070	-	63,614	600,684	414,934
Other	4c	386	-	-	386	197
<b>Total</b>		<b>551,470</b>	<b>-</b>	<b>63,614</b>	<b>615,084</b>	<b>432,494</b>
<b>Net income/(expenditure)</b>		<b>290,105</b>	<b>-</b>	<b>(18,068)</b>	<b>272,037</b>	<b>105,669</b>
Transfers between funds	12	<b>(185,190)</b>	<b>197,774</b>	<b>(12,584)</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/losses</b>						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Gains/(losses) on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>104,915</b>	<b>197,774</b>	<b>(30,652)</b>	<b>272,037</b>	<b>105,669</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		296,141	-	70,386	366,527	260,858
<b>Total funds carried forward</b>		<b>401,056</b>	<b>197,774</b>	<b>39,734</b>	<b>638,564</b>	<b>366,527</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 13 to 21 form part of these financial statements.

**CITYGATE COMMUNITY PROJECTS  
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**BALANCE SHEET  
AS AT 31ST MARCH 2021**

Company registration no: 04298200

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	31/03/2021 Total £	31/03/2020 Total £
<b>Fixed Assets</b>						
Tangible assets	7	203,667	-	39,734	243,401	60,616
<b>Current Assets</b>						
Cash at bank and in hand	8	256,922	267,998	-	524,920	327,327
Debtors	9	10,223	-	-	10,223	16,096
<b>Total Current Assets</b>		<b>267,145</b>	<b>267,998</b>	<b>-</b>	<b>535,143</b>	<b>343,423</b>
<b>Creditors: amounts falling due within one year</b>	10	69,756	70,224	-	139,980	37,512
<b>NET CURRENT ASSETS</b>		<b>197,389</b>	<b>197,774</b>	<b>-</b>	<b>395,163</b>	<b>305,911</b>
<b>TOTAL ASSETS less current liabilities</b>		<b>401,056</b>	<b>197,774</b>	<b>39,734</b>	<b>638,564</b>	<b>366,527</b>
<b>NET ASSETS</b>		<b>401,056</b>	<b>197,774</b>	<b>39,734</b>	<b>638,564</b>	<b>366,527</b>
<b>Funds of the Charity</b>						
General Funds		401,056	197,774	-	598,830	296,141
Designated Funds	11	-	-	-	-	-
Restricted Funds	12	-	-	39,734	39,734	70,386
<b>Total Funds</b>		<b>401,056</b>	<b>197,774</b>	<b>39,734</b>	<b>638,564</b>	<b>366,527</b>

**Directors' Responsibilities:**

The directors are satisfied that for the year ended on 31st March 2021 the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears on page 23.

The directors acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and if its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 13<sup>th</sup> September 2021

Signed on their behalf by Director Jonathan Wilkins

Print Name:

**JONATHAN PAUL WILKINS**

**CITYGATE COMMUNITY PROJECTS  
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**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**Basis of preparation:**

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)).

Advantage has been taken of Section 396(5) of The Companies Act 2006 to allow the format of the financial statements to be adapted to reflect the special nature of the charity's operation and in order to comply with the requirements of the SORP.

Citygate Community Projects meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Preparation of accounts on a going concern basis

Preparation of the accounts is on a going concern basis. The Trustees are of the view that the level of reserves will support the charity going forward.

The charity has opted to use the natural classification of categories in its accounts.

**Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period

**Material prior period errors**

No material prior year error have been identified in the reporting period

**1. ACCOUNTING POLICIES**

The particular accounting policies adopted are set out below.

**Income**

*Recognition of Income*

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the income;
- it is more likely than not that the trustees will receive the resources; and
- the monetary value can be measured with sufficient reliability.

*Offsetting*

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

*Grants and Donations*

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP).

*Tax reclaims on Donations and Gifts*

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

*Contractual Income and Performance Related Grants*

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

*Gifts in Kind*

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

*Legacies*

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

*Government Grants*

The charity has not received government grants in the reporting period.

*Donated goods*

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

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Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

*Donated Services and Facilities*

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.

*Volunteer Help*

The value of any voluntary help received is not included in the accounts but is described in the Directors' annual report

*Income from interest, royalties and dividends*

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

*Investment Gains and Losses*

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

*Insurance claims*

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS 102 SORP) and are included as an item of other income in the SoFA.

*Income from membership subscriptions*

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

**Expenditure and liabilities**

*Liability recognition*

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

*Governance Costs*

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

*Grants with Performance Conditions*

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

*Grants Payable without Performance Conditions*

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

*Employee benefits*

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

*Redundancy cost*

The charity made no redundancy payments during the reporting period.

*Deferred income*

No material item of deferred income has been included in the accounts.

*Legal status of the charity*

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

*Stocks and work in progress*

Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.

**CITYGATE COMMUNITY PROJECTS**  
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**Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.

**Fixed Assets**

Tangible fixed assets for use by the charity

These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance basis over their estimated useful lives. The rates applied per annum are as follows:

Equipment	25%
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No depreciation is charged to freehold property as the property is maintained to such a standard that the estimated residual value is not less than cost.

**2. INCOME AND ENDOWMENTS FROM:**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Donations and Legacies</b>						
Gifts and Donations		95,465	-	-	95,465	59,790
Gift Aid Tax Recoverable		1,320	-	-	1,320	1,106
Grants from Trusts and Foundations	12	205,178	-	45,546	250,724	143,113
Corporate Giving		63,476	-	-	63,476	-
Grants (Fareshare)		138,877	-	-	138,877	155,523
Grants (Waste and Resources Action Programme)		168,278	-	-	168,278	-
Statutory and European Funding		38,576	-	-	38,576	59,708
		<b>711,170</b>	<b>-</b>	<b>45,546</b>	<b>756,716</b>	<b>419,240</b>
<b>b) Charitable Activities</b>						
Administrative Fees (CFM)		124,400	-	-	124,400	114,341
Events Income		-	-	-	-	215
Hire Income		-	-	-	-	4,367
Intern Placement		1,260	-	-	1,260	-
Training Income		4,500	-	-	4,500	-
		<b>130,160</b>	<b>-</b>	<b>-</b>	<b>130,160</b>	<b>118,923</b>
<b>c) Other Trading Activities</b>						
Fundraising		-	-	-	-	-
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>d) Investments</b>						
Dividends and Interest		4	-	-	4	-
		<b>4</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>
<b>e) Other</b>						
Sundry and Miscellaneous Income		241	-	-	241	-
		<b>241</b>	<b>-</b>	<b>-</b>	<b>241</b>	<b>-</b>

**3. INTANGIBLE INCOME**

The value of the food handled by FareShare Sussex has been incorporated into the notes to the accounts only. Further information is given in note 13.

**CITYGATE COMMUNITY PROJECTS**  
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**4. EXPENDITURE ON:**

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	TOTAL 2020/21 £	TOTAL 2019/20 £
<b>a) Raising Funds</b>						
Advertising and Marketing		-	-	-	-	1,768
Fundraising		1,725	-	-	1,725	949
Salaries and Wages	14	12,288	-	-	12,288	14,646
		<b>14,013</b>	<b>-</b>	<b>-</b>	<b>14,013</b>	<b>17,363</b>
<b>b) Charitable Activities</b>						
<u>Furthering charity aims</u>						
Cleaning Costs		7,255	-	-	7,255	2,786
Depreciation Expense		26,292	-	14,932	41,224	18,855
Equipment Costs		11,784	-	-	11,784	6,140
Health & Safety Costs		3,654	-	1,460	5,114	2,302
Insurance Costs		3,273	-	-	3,273	3,490
Memberships, Licences & Subscriptions		8,566	-	-	8,566	2,220
Motor Vehicle Expenses		1,829	-	-	1,829	444
Motor Vehicle Fuel Costs		14,686	-	-	14,686	14,039
Motor Vehicle Hire Costs		21,931	-	13,546	35,477	59,947
Motor Vehicle Repairs		7,365	-	-	7,365	4,352
Motor Vehicle Insurance		8,904	-	-	8,904	6,491
Pest Control Costs		377	-	-	377	1,130
Premises General Expenses		5,688	-	-	5,688	5,376
Printing, Postage & Stationery		2,959	-	-	2,959	3,090
Rent & Rates		42,530	-	12,000	54,530	54,293
Repairs and Maintenance		11,061	-	3,136	14,197	-
Salaries & Wages	14	299,401	-	15,000	314,401	184,443
Staff Wellbeing		822	-	-	822	983
Telephone Costs		5,930	-	-	5,930	3,903
Training Costs		7,013	-	-	7,013	3,318
Travel & Subsistence		458	-	-	458	2,194
Utility Costs		8,647	-	-	8,647	8,177
Volunteers Expenses		17,966	-	3,540	21,506	12,826
Waste Collections Costs		8,247	-	-	8,247	3,999
<u>Charity governance</u>						
Finance & Admin Fees		6,000	-	-	6,000	8,742
Independent Examination Fee		2,551	-	-	2,551	1,381
Legal & Professional Fees		1,882	-	-	1,882	13
		<b>537,070</b>	<b>-</b>	<b>63,614</b>	<b>600,684</b>	<b>414,934</b>
<b>c) Other</b>						
Sundry Expenses		386	-	-	386	197
		<b>386</b>	<b>-</b>	<b>-</b>	<b>386</b>	<b>197</b>



**CITYGATE COMMUNITY PROJECTS**  
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**FOR THE YEAR ENDED 31 MARCH 2021**

**5. SUPPORT AND GOVERNANCE COSTS**

	Support	Governance	Total
	£	£	£
Office and administration	7,882	-	7,882
Independent examiners fees	-	1,500	1,500
	<u>7,882</u>	<u>1,500</u>	<u>9,382</u>

**6. DETAILS OF CERTAIN TYPES OF EXPENDITURE**

	2020/21	2019/20
	£	£
Independent examiner's fees	1,500	1,209
Assurance services other than audit or independent examination	-	-
Tax advisory fees	-	-
Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner	-	-

**7. TANGIBLE FIXED ASSETS**

		General Fund Equipment £	Restricted Fund Equipment £	Total £
Cost	01-Apr-20	17,262	103,488	120,750
Additions		224,009	-	224,009
Cost at	31-Mar-21	<u>241,271</u>	<u>103,488</u>	<u>344,759</u>
Depreciation	01-Apr-20	11,312	48,822	60,134
Charge		26,292	14,932	41,224
Depreciation at	31-Mar-21	<u>37,604</u>	<u>63,754</u>	<u>101,358</u>
Net Book Value	31-Mar-21	<u>203,667</u>	<u>39,734</u>	<u>243,401</u>
Net Book Value	31-Mar-20	5,950	54,666	60,616

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2021 : Motor Vehicle Leasing Costs £33,048  
31st March 2020 : Motor Vehicle Leasing Costs £22,032

**8. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Cash at Bank and in Hand	256,922	267,998	-	524,920	327,327
	<u>256,922</u>	<u>267,998</u>	<u>-</u>	<u>524,920</u>	<u>327,327</u>

**9. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Unrestricted Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Tax Recoverable	1,320	-	-	1,320	1,106
Prepayments	7,000	-	-	7,000	7,000
Other Debtors	1,726	-	-	1,726	7,482
Travel to Work Loan	176	-	-	176	508
	<u>10,223</u>	<u>-</u>	<u>-</u>	<u>10,223</u>	<u>16,096</u>

**CITYGATE COMMUNITY PROJECTS**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Note	Unrestricted Fund £	Designated Fund £	Restricted Fund £	Total 31-Mar-21 £	Total 31-Mar-20 £
Deferred Income		4,944	70,224	-	75,168	15,000
Independent Examiners Fees		1,500	-	-	1,500	1,209
Other Creditors		55,734	-	-	55,734	16,516
PAYE, NI and Student Loan Deductions		6,104	-	-	6,104	3,753
Pension Contributions		1,276	-	-	1,276	836
Agency Funds	21	198	-	-	198	198
		<u>69,756</u>	<u>70,224</u>	<u>-</u>	<u>139,980</u>	<u>37,512</u>

**11. DESIGNATED FUNDS - CURRENT YEAR**

	Balance 01-Apr-20 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-21 £
Salaries	-	-	-	-	-	48,000	48,000
Member Fees	-	-	-	-	-	86,580	86,580
CFM Fees	-	-	-	-	-	6,724	6,724
Covid Response Roles	-	-	-	-	-	32,000	32,000
WRAP Covid Response Support Roles	-	-	-	-	-	8,970	8,970
Brighton and Hove Carbon Fund	-	-	-	-	-	8,000	8,000
Grants from Trusts and Foundations	-	-	-	-	-	7,500	7,500
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>197,774</u>	<u>197,774</u>

The closing balance of designated funds has been ringfenced by the Trustees for the purposes shown above. Designated funds are wholly represented by cash reserves £267,998 less deferred income (creditors) of £70,224 of the charity.

**11a). DESIGNATED FUNDS - PREVIOUS YEAR**

The charity did not hold any designated funds during the previous financial period.

**12. RESTRICTED FUNDS - CURRENT YEAR**

	Balance 01-Apr-20 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-21 £
Cold Room	15,720	-	-	3,136	-	(12,584)	-
Cold Room - Capital Funded Fixed Assets	51,854	-	-	-	14,230	-	37,624
Cold Room - Fixed Assets	2,689	-	-	-	671	-	2,018
Covid PPE	-	5,000	-	5,000	-	-	-
Equipment - Fixed Assets	123	-	-	-	31	-	92
Nature Through Nurture	-	5,000	-	5,000	-	-	-
Rent and Unit Costs	-	12,000	-	12,000	-	-	-
Salaries	-	10,000	-	10,000	-	-	-
Van	-	13,546	-	13,546	-	-	-
	<u>70,386</u>	<u>45,546</u>	<u>-</u>	<u>48,682</u>	<u>14,932</u>	<u>(12,584)</u>	<u>39,734</u>

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2021 is wholly represented by the fixed assets (£39,734) of the charity.

The transfer between funds of £12,584 represents unspent restricted funds carried forward from 2019/20 which were given for coldroom expenditure and were spent in 2020/21 towards the purchase of coldroom equipment, which has been capitalised as a general fund fixed asset for ongoing use by the charity.

**CITYGATE COMMUNITY PROJECTS**  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**12a) RESTRICTED FUNDS - PREVIOUS YEAR**

	Balance 01-Apr-19 £	Income £	Purchase of Fixed Assets £	Expenditure £	Expenditure (Depreciation) £	Transfer Btw Funds £	Balance 31-Mar-20 £
Cold Room	3,136	13,202	-	618	-	-	15,720
Cold Room - Capital Funded Fixed Assets	43,478	24,311	24,311	-	15,935	-	51,854
Cold Room - Fixed Assets	3,584	-	-	-	895	-	2,689
Equipment - Fixed Assets	164	-	-	-	41	-	123
Rent and Unit Costs	-	10	-	10	-	-	-
Salaries	-	95,500	-	95,500	-	-	-
Van	-	46,863	-	46,863	-	-	-
	<b>50,362</b>	<b>179,886</b>	<b>24,311</b>	<b>142,991</b>	<b>16,871</b>	<b>-</b>	<b>70,386</b>

The restricted funds have been spent in accordance with the purpose they were given. The closing balance of restricted funds at 31st March 2020 is wholly represented by fixed assets (£54,666) and cash reserves (£15,720) of the charity less deferred income (£15,000) which relates to the 2020/21 financial year.

**13. INTANGIBLE INCOME**

In addition to the income shown in the Statement of Financial Activities, there is the food supplied by retailers, food manufacturers and consumers to FareShare Sussex.

Based on advice from FareShare UK and professional advisers, including MHA Carpenter Box, the food supplied, stored and distributed from and to third parties has been treated as 'intangible income'. Full details including weight, value and assumption for valuation are fully disclosed below.

	Weight kg	Value £
Stocks of Food at 1.4.20	68,540	115,147
Donated Food	1,573,970	2,644,270
Distributed Food	(1,538,660)	(2,584,949)
Disposed as waste	(17,860)	(30,005)
Stocks of Food at 31.3.21	85,990	144,463

The estimated cost of food has been calculated by weight at an average cost as calculated by the Trussell Trust of £1.68 per kg.

**14. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES AND THE COST OF KEY PERSONNEL**

	2020/21 £	2019/20 £
Gross Wages and Salaries	302,119	186,728
Employer's National Insurance Costs	22,660	12,184
Less HMRC Incentive	(4,000)	(3,000)
Employer's Pension Contributions	5,910	3,177
	<b>326,689</b>	<b>199,089</b>

Employees who were engaged in each of the following activities:

	2020/21		2019/20	
	Start of year Number	End of year Number	Start of year Number	End of year Number
Costs of generating funds/fund raising	0.5	0.51	0.5	0.5
Activities in furtherance of organisation's objects	9.37	12.73	7.5	9.37

No employees received emoluments in excess of £60,000. Staff are paid through the PAYE system.

The key management personnel of the charity comprise the Trustees/Directors and the Leadership Team. No Trustees/Directors received remuneration. The total employee benefits (including employer national insurance and employer pension contributions) of key management personnel of the charity were £36,650 (2019/20: £36,623).

The charity operates a government backed defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme. The amount charged in the financial year end 31st March 2021 was £5,910 (2019/20: £3,177). The charity is under no further obligation to make any extra payments irrespective of how that pension fund performs.

**CITYGATE COMMUNITY PROJECTS**  
**(A COMPANY LIMITED BY GUARANTEE)**

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**15. DIRECTORS AND OTHER RELATED PARTIES**

	2020/21	2019/20
Number of Directors who were paid expenses	-	-
Total amount paid	£ -	-

No payments were made to Directors or any persons connected with them during this financial period. No material transaction took place between the organisation and a Director or any person connected with them.

Three Directors donated a combined total of £690 to the charity during this financial year (2019/20: £960).

**16. MOVEMENT IN FUNDS**

The Company is Limited by Guarantee (04298200) and is a Charity registered with the Charity Commission (1093245) and does not have a Share capital and has no income subject to Corporation Tax.

<u>Current year movement in funds</u>	At 01-Apr-20 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-21 £
<b>Unrestricted Funds</b>				
General Funds	296,141	290,105	(185,190)	401,056
Designated Funds	-	-	197,774	197,774
<b>Restricted Funds</b>				
Restricted Funds	70,386	(18,068)	(12,584)	39,734
<b>TOTAL FUNDS</b>	<u>366,527</u>	<u>272,037</u>	<u>-</u>	<u>638,564</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted Funds</b>			
General Funds	841,575	(551,470)	290,105
Designated Funds	-	-	-
<b>Restricted Funds</b>			
Restricted Funds	45,546	(63,614)	(18,068)
<b>TOTAL FUNDS</b>	<u>887,121</u>	<u>(615,084)</u>	<u>272,037</u>

<u>Comparatives for movement in funds</u>	At 01-Apr-19 £	Net movement in funds £	Transfers btw funds £	At 31-Mar-20 £
<b>Unrestricted Funds</b>				
General Funds	210,496	85,645	-	296,141
Designated Funds	-	-	-	-
<b>Restricted Funds</b>				
Restricted Funds	50,362	20,024	-	70,386
<b>TOTAL FUNDS</b>	<u>260,858</u>	<u>105,669</u>	<u>-</u>	<u>366,527</u>

Net movement in funds, included in the above are as follows:

	Income £	Expenditure £	Movement in funds £
<b>Unrestricted Funds</b>			
General Funds	358,277	(272,632)	85,645
Designated Funds	-	-	-
<b>Restricted Funds</b>			
Restricted Funds	179,886	(159,862)	20,024
<b>TOTAL FUNDS</b>	<u>538,163</u>	<u>(432,494)</u>	<u>105,669</u>

**CITYGATE COMMUNITY PROJECTS  
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**NOTES TO THE FINANCIAL STATEMENTS (continued)  
FOR THE YEAR ENDED 31 MARCH 2021**

**17. RISK ASSESSMENT**

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**18. RESERVES POLICY**

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. Further detail is provided in the Annual report.

**19. PUBLIC BENEFIT**

The charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Annual report.

**20. EVENTS AFTER THE END OF THE REPORTING PERIOD**

There are no events that require disclosure.

**21. AGENCY FUNDS**

During the previous financial year, Citygate Community Projects received funds on behalf of City Gate Church UK (registered charity number 1117985), which were still held in its bank account at 31st March 2021. These funds will be paid over to City Gate Church UK in the following financial year.

The amounts received and paid over were:

	£
Amount received in FY 31.3.20	374
Amount paid over in FY 31.3.20	<u>(176)</u>
Amount held at 31.3.20	<u>198</u>
Amount held at 31.3.21	<u>198</u>

**CITYGATE COMMUNITY PROJECTS  
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**STATEMENT OF CASHFLOWS  
FOR THE YEAR ENDED 31 MARCH 2021**

		2020/21 £	2019/20 £
<b>Cash used in operating activities</b>	(a)	<u><b>421,598</b></u>	<u><b>144,405</b></u>
<b>Cash used from investing activities</b>			
Interest income		4	-
Purchase of tangible fixed assets		(224,009)	(24,311)
<b>Cash provided by (used in) investing activities</b>		<u><b>(224,005)</b></u>	<u><b>(24,311)</b></u>
<b>Cash flows from financing activities</b>			
Introduction/(Repayment) of long term borrowing		-	-
<b>Cash used in financing activities</b>		<u><b>-</b></u>	<u><b>-</b></u>
Increase/(decrease) in cash and cash equivalents in the year		<u><b>197,593</b></u>	<u><b>120,094</b></u>
Cash and cash equivalents at the start of the year		327,327	207,233
<b>TOTAL cash and cash equivalents at the end of the year</b>	(b)	<u><b>524,920</b></u>	<u><b>327,327</b></u>

**(a) Reconciliation of net movement in funds to net cash flow from operating activities**

	2020/21 £	2019/20 £
Net movement in funds	272,037	105,669
Add back depreciation charge	41,224	18,855
Deduct interest income shown in investing activities	(4)	-
Decrease/(increase) in debtors	5,873	(4,098)
Increase/(decrease) in creditors	102,468	23,979
	<u><b>421,598</b></u>	<u><b>144,405</b></u>

**Net cash used in operating activities**

**(b) Analysis of cash and cash equivalents**

	2020/21 £	2019/20 £
Cash at bank and in hand	524,920	327,327
<b>Total cash and cash equivalents</b>	<u><b>524,920</b></u>	<u><b>327,327</b></u>

#### INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2021.

As the charity's trustees (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

#### Responsibilities and basis of report

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.


#### Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a Fellow Member of the Association of Independent Examiners.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: J Irvin Smith FCIE

Date: 13th September 2021

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