CITY GATE FOUNDATION

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2025

CHARITY NUMBER: 1190694

CITY GATE FOUNDATION
25 ANCASTER CRESCENT
NEW MALDEN
SURREY
KT3 6BD

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LEGAL & ADMINISTRATIVE DETAILS
YEAR ENDED 31ST DECEMBER 2025

ADDRESS FOR CORRESPONDENCE

25 Ancaster Crescent
New Malden
KT3 6BD

REGISTERED CHARITY NUMBER

1190694

GOVERNING DOCUMENT

CIO- ASSOCIATION Registered
3rd August 2020 as amended on 17th December 2023

TRUSTEES

Murewa Mary Taiwo
Emily Ojo-Dosunmu
Bosede Tosin Afolayan

PRINCIPAL BANKERS

NATWEST BANK
250 BISHOPGATE
LONDON
EC2M 4AA

INDEPENDENT EXAMINER

FRESH FIRE ORGANISATION
GENERATOR BUSINESS CENTRE
95 MILES ROAD
MITCHAM
CR4 3FH

BIRMING
TRUSTEES' REPORT
YEAR ENDED 31st December 2025

The trustees are pleased to present their report for the year ended 31st December 2025 for the charity, Birmingham Jesus Vision Church with Charity Number 1190694.

The Trustees of the charity are: Murewa Mary Taiwo
Emily Ojo-Dosunmu
Bosede Tosin Afolayan

The principal address of the charity is: 25 Ancaster Crescent
New Malden
Surrey
KT3 6BD

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity governing document is a CIO- Association that was registered on 3rd August 2020 as amended on 17 December 2023 .The Charity is governed by a board on which the trustees are represented. It meets regularly to review, plan activities and monitor the financial position.

OBJECTIVES AND ACTIVITIES

The Objects of the organisation are to advance the Christian faith in accordance with the Statement of faith and the relief of poverty. The trustees confirm that they have had due regard to the guidance issued by the Charity Commission on public benefit before deciding what activities the charity should undertake.

ACHIEVMENTS AND PERFORMANCE

The charity continues to develop itself in the community. The charity also continues to hold regular outreaches supporting the needy that are open to the general public. The charity held successful events during the year, which impacted the lives of many in a positive manner as many refused food items and clothing.

FINANCIAL REVIEW

The income of the charity is above £159,000. This is a higher amount than on the previous year and the costs have been well managed over this period. So the charity hopes to continue its work in the coming year without any unnecessary financial constraints. The charity used most of its income on the rent of the building and running outreach events in the community. The charity is a going concern.

FUTURE DEVELOPMENTS

The charity intends to continue to host its regular services in UK. They will continue to support Christian work in the community. The intended re-appointment of our present independent examiner at the upcoming trustee meeting is expected to support the financial operations by making it more effective.

RESERVE POLICY

It is the policy of the Charity to maintain unrestricted funds, which are the reserves of the charity at about 3 months of unrestricted expenditure. This provides sufficient funds to cover any emergency expenditures that may arise from time to time. The charity will seek to maintain this level throughout the year.

RISK MANAGEMENT

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

TRUSTEE RESPONSIBILITIES

Under the Charities Act 2011, the trustees are required to prepare a statement of accounts for each accounting year which gives a true and fair view of the state of the charity. They are required to:

1. Select suitable accounting policies and apply them consistently.
2. Make judgements and estimates that are reasonable and prudent.
3. State whether the applicable accounting standards have been followed.
4. Prepare financial statements on an ongoing basis.

They are responsible for keeping proper records which disclose with reasonable accuracy the finances of the charity at any time and to ensure that such accounts comply with the Charities Act 2011.They also have a responsibility to safeguard the assets of the church and to take reasonable steps to detect fraud or other irregularities.

Approved by the Trustees on 27th October 2026 and signed on their behalf by:

_____

Independent Examiner's Report
To the Trustees
CITY GATE FOUNDATION

I report on the accounts of the charity for the year ended 31ST December 2025 set out on the following pages which have been prepared on the basis of the accounting policies shown in the corresponding pages.

Respective responsibilities of trustees and examiner

The trustees of the charity are responsible for the preparation of accounts: they consider that the audit requirement under section 144(2) of the Charities Act 2011 (the 2011 Act),does not apply. It is my responsibility to :

- Examine the accounts under section 145 of the 2011 Act.
- Follow the procedures laid down in the General Directions given by the Charity Commissioners made under section 145(5)(b) of the 2011 Act.
- State whether particular matters have come to my attention.

Basis of Independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the church and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention;

(1) which gives me reasonable cause to believe that, in any material aspect, the trustees have not met the requirements to ensure that:

- proper accounting records are kept (in accordance with section 130 of the 2011 Act - accounts are prepared which agree with the accounting records and comply with the accounting requirements of the 2011 Act: or

(2) to which , in my opinion , attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Chuks Ajuka BSc(Man), FICB PMDip
FRESH FIRE ORGANISATION
95 Miles Road , Mitcham
Surrey, CR4 3FH

CITY GATE FOUNDATION

Statement of Financial Activities for the year ended 31st December 2025

	Note	Unrestricted Funds	Total Funds 2025	2024
Incoming Resources from generated funds		**£**	**£**	**£**
Donations and Legacie	**2**	141370	141370	89969
Investment income	**3**	0	0	0
		141370	141370	89969
Other Income				
Other		15596	15596	24902
Total Incoming Resources		156966	156966	114871
Resources Expended				
Charitable activities in furtherance of objectives				
Charitable Activities	**6**	155,159	155,159	112,253
Other	**7**	400	400	1,543
Total Resources Expended		155,559	155,559	113796
Net movement in funds		**1,407**	1,407	1,075
Reconciliation of Funds				
Total Funds brought forward		3813	3813	2738
Total Funds carried forward		**5,220**	**5,220**	3,813

The above funds are all classed as to purpose
All movements of funds and all recognised gains and losses are included above.

The notes on the accounts form part of these accounts.

CITY GATE FOUNDATION
Balance Sheet as at 31st December 2025

	Note	2025	2024
Fixed Assets		**£**	**£**
Tangible fixed assets	**5**	3370	4213
		3370	4213
Current Assets			
Cash at bank and in hand		2250	0
Debtors & prepayments		0	0
		2250	0
Creditors:amounts falling due within one year			
Creditors & accruals	**8**	400	400
Net Current Assets		1850	-400
Net Assets		5220	3813
Unrestricted Funds		5220	3813
TOTAL FUNDS		**5220**	**3813**

Approved by trustees on 27th Octoer 2026

The notes on these accounts form part of these accounts

CITY GATE FOUNDATION

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1) Accounting Policies

These accounts have been prepared under the historic cost convention with items Recognised at cost or transaction values otherwise stated in the relevant note(s) to These accounts. The accounts 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 (FRS102) issued on 16 July 2014.

1.1 **Going Concern:** The accounts are prepared on a going concern basis.

1.2 The accounts present a true and fair view and no change have been made to the accounting policies adopted.

1.3 No changes to the accounting estimates have occurred in the reporting period

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

Recognition of Income

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

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

Grants and Donations

Grants and Donations are only included in the SOFA when the general income recognition criteria are met (5.10 to 512 FRS102 SORP)

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Tax reclaim on donations and gifts

Gift Aid receivable is included in the 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 in addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

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.

Grants and Support Costs

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

Creditors
The charity has creditors which are measured at settlement amounts less any trade discounts.

ASSETS

Tangible Fixed Assets for use by the charity
They are capitalised if they can be used for more than one year. They are valued at cost. The depreciation is calculated at 20% reducing balance method.

Debtors
Debtors are measured on initial recognition at settlement amount. Subsequently they are measured at cash.

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CITY GATE FOUNDATION
Notes to the accounts for year ended 31st December 2025

2 Voluntary Income/ Other Income

	Unrestricted Funds	Total funds 2025	2024
Income	£	£	£
Donations	141370	141370	89969
Other income			
Total	141370	141370	89969

3 Other Income	Unrestricted Funds	Total funds 2025/£	2024/£
Gift Aid	15596	15596	24902

3 Investment income

	Unrestricted Funds £	Total funds 2025/£	2024/£
Bank Interest	0	0	0

5 Tangible Fixed Assets	Instrument	Equipment	Total 2025
Cost	**£**	**£**	**£**
At 01/01/2025	0	7258	7258
Additions	0		0
At 31/12/2025	0	7258	7258
Depreciation			
At 01/01/2025	0	3045	3045
charge for the year	0	843	843
At 31/12/2025	0	3888	3888
Net Book Value at 31/12/2025	0	3370	3370
Net Book Value at 01/01/2025	0	4213	4213

CITY GATE FOUNDATION
Notes to the accounts for year ended 31st December 2025

6 Charitable Activities

	2025/£	2024/£
Missions & Outreach	19952	44260
Community Engagement	17755	10445
Refreshments	3181	1627
Donations & Charities	8419	18274
Travellng & Substitence	6237	1188
Printing & Stationery	2934	155
Repairs	18661	210
Capacity Building	7728	1200
Supplies	4382	2811
Mission house costs	550	550
Honorarium	4450	2000
Rent & Rates	18211	12862
Software	17690	2640
Charity events	21930	4067
Professional fees	1674	4620
Subscriptions	90	44
Telephone & Internet	0	50
Volunteer expenses	350	5250
Light & heat	965	
Total	155159	112253

7 Other	**2025/£**	**2024/£**
Independent examination	400	400
Adminstration		0
Total	400	400

All work was carried out by volunteers

8 Creditors: amounts falling due within one year	2025/£	2024/£
Creditors	400	400

9 Debtors and Prepayments		
Debtors	0	0