

Registered Charity no. 1087764  
Registered Company no. 04158075

**Gateway Church**  
(Company Limited by Guarantee)

**Trustees Annual Report and Accounts**

**Year Ended 31st March 2023**



# **Gateway Church**

**Year Ended 31st March 2023**

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# Gateway Church

**Year Ended 31st March 2023**

## Legal and Administrative Information

### Reference

The Charity is called "Gateway Church" and is registered with the Charity Commission for England and Wales as an Incorporated Association limited by guarantee.

**Registered Charity Number** 1087764

**Registered Company Number** 04158075

**Registered Office** St. Mark's Church  
St. Mark's Road  
Woodhouse  
Leeds  
LS2 9AF

<b>The Trustees and Directors</b>	Mr Stephen Hackshaw (Chair)	Appointed 23/04/2019
	Mr Timothy Claydon	Appointed 02/09/2012
	Mr William Crump	Resigned 07/06/2023
	Mrs Amie Sinclair	Appointed 05/11/2015
	Mr Jonathan Nelson	Resigned 01/12/2022
	Mrs Anna Crump	Appointed 07/06/2023

<b>Company Secretary</b>	Mrs Anna Crump	Appointed 09/03/2022
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**Primary Bankers** CAF Bank Ltd  
25 King's Hill Avenue  
King's Hill  
West Mailing  
Kent  
ME19 4JQ

**Independent Examiner** Nigel Wyatt BSC FCA  
Wyatt & Co Chartered Accountants  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

# Gateway Church Leeds

Year Ended 31st March 2023

## Trustee's Annual Report

### Our Vision and Values

*We exist to love Jesus and love people by knowing Him and making Him known. God is growing us into a large, "all-sorts" family from across Leeds that impacts Woodhouse, the city, and the world. Come and join the adventure!*

There is much we value, but the five memorable phrases below help summarise some of the culture we seek to sustain at Gateway.

- 1. We keep the main thing, the main thing.** We are a community gathered around our love of Jesus Christ and His good news, so keep secondary issues in their place.
- 2. We don't do "have to's" we do "get to's".** We want grace to propel everything we do, with not a whiff of legalism.
- 3. Word and Spirit together help us grow.** We love enjoying God both through the Bible and His Holy Spirit.
- 4. It's okay to not be okay (it's just not okay to set up home there).** Vulnerability is valued, as we share our lives and support one another.
- 5. We can do more together than apart.** We love working together as a community and with others to see the Kingdom of God come.

### Our Story

Gateway Church was planted, in partnership with New Frontiers churches, in the year 2000, with a handful of people meeting together in the front room of a house. Over the years, as the church family grew, our Sunday morning meeting venue moved around Leeds, until we eventually moved into the renovated St Mark's church building in Woodhouse in March 2014, overseen by Gateway Building Trust (Charity number 1122411 and Company number 06459552).

During our journey we have had the privilege of playing a significant role in the formation of new church families in Doncaster (2004), Harrogate (2010), Bradford (2012), Liverpool (2013) and Halifax (2014).

Now gathering up to 200 people at our three Sunday gatherings, we continue to work in partnership with ChristCentral Churches, which is a part of the NewFrontiers family of churches, and we also enjoy strong relationships with many other churches in Leeds.

Gateway Church carries out the typical activities of a Christian church, e.g. public worship, teaching and training, prayer, projects of a charitable nature, the extension of the Christian faith in Leeds and beyond, the spiritual and practical support of other Christian churches and its own congregation.

# Gateway Church

**Year Ended 31st March 2023**

## **Trustee's Annual Report**

Our charitable objectives listed in our Articles of Association are:

- **To advance the Christian faith in Leeds and in other parts of the United Kingdom or the World.**
- **To relieve aged persons and persons in conditions of need, hardship, sickness or distress**
- **To advance education whether of children or of adults**

### **2022/2023 Objectives**

Year upon year, Gateway church seeks to fulfil its vision statement within the cultural values it holds (see above). Each year, the church also sets out specific objectives in addition to its usual operation.

Chris Frost, Lead Elder at Gateway church, presented the following objectives for the next 12 months to the church, outside of its usual operation:

- 1. Initiating new training groups for church members in November.**
- 2. Holding a special offering towards our growing youth group and continuing our service in the Woodhouse Community.**
- 3. Sending Chris Frost to serve other ChristCentral churches with more of his staff time.**

### **Public benefit**

Gateway Church gives due consideration to the Charity Commission's published guidance on the Public Benefit requirement under the Charities Act 2011. The Trustees pay due regard to the public benefit they provide before deciding what activities the charity should undertake and continue to consider their activities in line with their stated charitable objectives above.

Through the advancement of the Christian faith in Leeds, Gateway Church benefits the public through the holding of worship services, prayer meetings, public celebration of Christian festivals, contributing to the spiritual and mental health of those who attend and contributing to the spiritual and moral education of children.

Gateway Church aims to work with the local community of Woodhouse to promote social cohesion, relieve poverty and share our beliefs in the Christian Faith. Gateway Church supports charities who share in their faith and values in the city of Leeds, across the UK and internationally.

Through the maintenance of St Mark's Building in Woodhouse, Gateway Church benefits the public by providing a place of worship for all who wish to attend and maintaining a space that is open for personal spiritual contemplation.

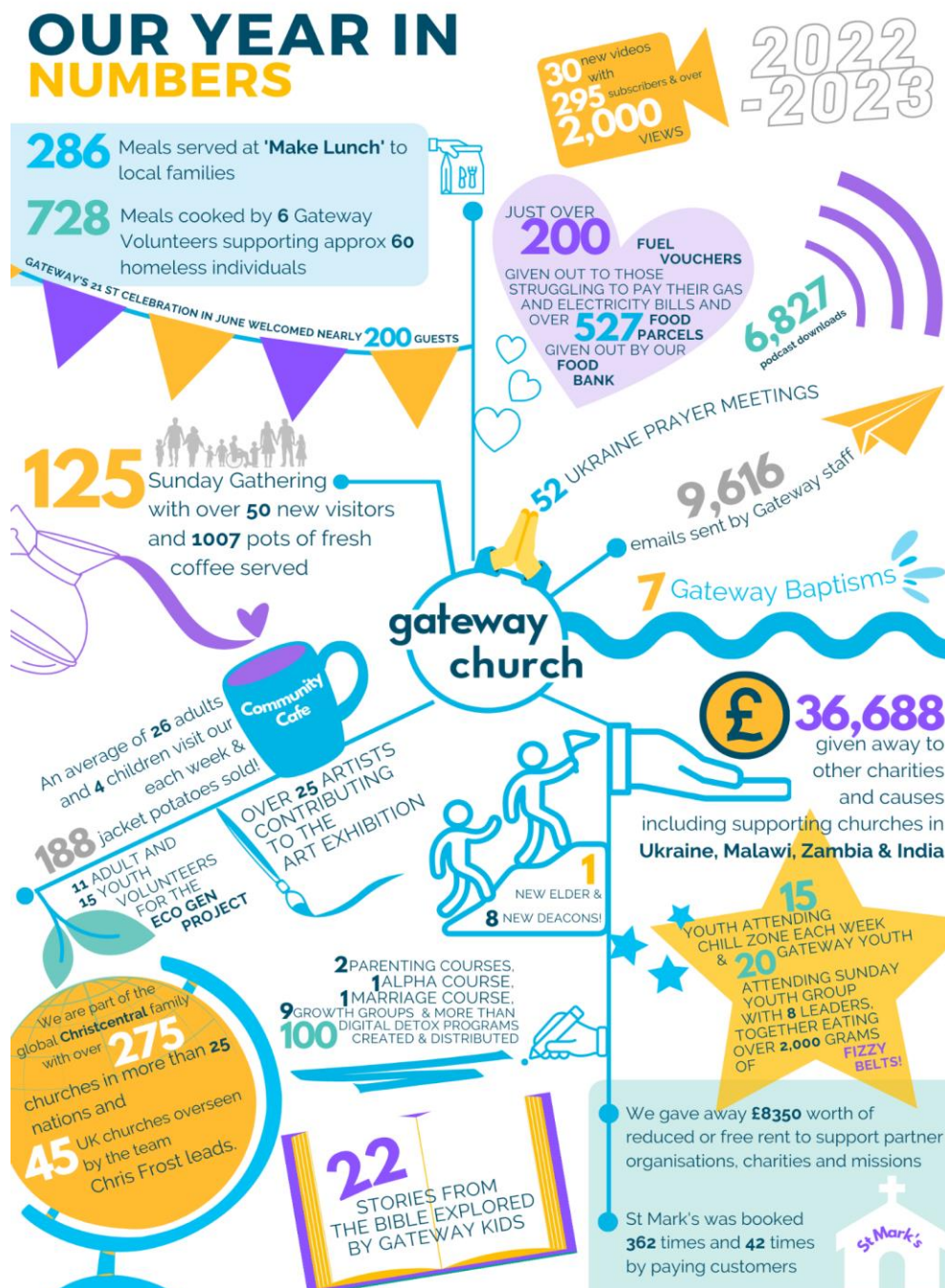
# Gateway Church

Year Ended 31st March 2023

## Trustee's Annual Report

### Achievements and Performance

Each year Gateway outlines its achievement in numbers, and this year is shown here:



In 2022/2023 Gateway church fulfilled its overall vision in the following ways:

**'God is growing us into a large, "all-sorts" family from across Leeds'**

Sunday gatherings and smaller 'Life Groups' are the main way Gateway Church seeks to outwork this element of the vision.

# Gateway Church

**Year Ended 31st March 2023**

## **Trustee's Annual Report**

### **That impacts Woodhouse.**

The weekly Community Café has continued to grow with an average of 26 adults and 4 children visiting each week. We continued our food provision for the local homeless by cooking 728 meals for 60 individuals and continued the Northwest Leeds Foodbank by distributing 527 food parcels and Chillzone (Friday youth club), with an average of 15 attendees. We also hosted a Make Lunch event on 14 February in partnership with TLG (Transforming Lives for Good). Chris Frost continues to serve as a local school governor at Quarry Mount Primary School and church volunteers continue to serve as local KidzKlub volunteers.

### **That impacts the city.**

Gateway held a Festive Fun Day, a Carol concert, a special Maundy Thursday service, an art exhibition, and an Alpha course, with comedy launch night. We continued our Fuel Bank, providing over 200 vouchers. We also continued to financially support local partner organisations; Leeds Faith in Schools, Kids Klub, CAP, Unity in Poverty Action, NWL Foodbank, TLG, Transformations Leeds, and The Vine Contact Centre.

### **That impacts the world.**

We continue to hear great news following the financial support for the Safe Haven Academy School with teaching starting in January 2022, and the school now accepts over 200 students.

We continued our partnership with ChristCentral churches especially in Ukraine, following the war, and droughts in Malawi with financial gifts and numerous prayer meetings.

The specific objectives for 2022/23 were fulfilled in the following ways:

#### **1. Initiating new training groups for church members in November.**

In November, 10 Growth groups were organised for people to attend, focusing on different areas of Christian teaching. Each of these was attended by between 6 and 15 people.

#### **2. Holding a special offering towards our growing youth group and continuing our service in the Woodhouse Community.**

We raised £21,239 in our annual Special Offering towards Gateway's service in Woodhouse. We also received a £10,000 grant from the National Lottery for our youth work, alongside smaller grants from Leeds Christian Community Trust and the Co-op to support our ongoing work in the community. This enabled us to continue providing a pay-as-you-feel café and warm space, meals for the local homeless hostel, fuel vouchers, lunches for families during the school holidays, host the local food bank and run a youth group for local teenagers. The special offering funds have enabled us to cover overhead costs which allows these projects to keep on running.

# Gateway Church

**Year Ended 31st March 2023**

## **Trustee's Annual Report**

### **3. Sending Chris Frost to serve other ChristCentral churches with more of his staff time.**

From September 2022 Chris Frost has been released 50% of his time to serve churches across the United Kingdom in his new role as the UK team leader for ChristCentral Churches. Chris has gathered a UK team, focused on strengthening regional teams and compiled a report on the wellbeing of UK ChristCentral church leaders.

## **Future Plans**

Gateway Church plans to continue to fulfill its vision statement within the cultural values it holds into 2023/2024. Outside of continuing its usual three Sunday gatherings and an array of community work, in February 2023, new specific goals were outlined for the next financial year.

1. A Digital Detox. To undertake as a community a season during lent away from digital technology to focus on our relationships with each other and God.
2. A Community Leaders Celebration. As previously done in 2020, to hold an event to celebrate and thank local Community Leaders.
3. Uganda. To send a Gateway team to serve churches in Uganda that we have a partnership with.

## **Financial Review**

At the end of the financial year Gateway Church finished with a deficit of £6,616. The closing balance for the year to 31st March 2023 was £60,392.

Gateway Church is principally funded by donations from its church members and private individuals, accounting for £207,133 of its income. Coming out of the Coronavirus pandemic, Gateway Church has not returned to the rental income that it had previously relied on, this coupled with the cost of living crisis, has led to the Trustees of Gateway church limiting spending, seeking to fundraise with special offerings and closely monitoring the cash flow. We were fortunate to receive grants for our ongoing community and youth work.

A new project was initiated by the youth group called Eco-Gen where they set up a monthly store to sell eco-friendly cleaning products and dried groceries with less packaging, and the profits from the store are going to be invested in planting trees.

Gateway Church is registered with the Fundraising Regulator. We are committed to the fundraising standards laid out in the Fundraising regulators code. Any staff or volunteers involved in fundraising events/ collections are asked to abide by the code as they conduct fundraising appeals.



# Gateway Church

**Year Ended 31st March 2023**

## **Trustee's Annual Report**

### **Restricted funds**

Funds donated to the Church in Trust for a particular purpose are recorded as restricted and cannot be used outside these specific purposes.

The Church encourages generosity, by holding special offerings on top of members' regular donations, giving them the opportunity to contribute to a specific cause or need. Over the past few years we have collected donations through these special offerings for Safe Haven Academy in Northern Uganda (2020:£31,232), Faith in Action Ministries in India (2017: £23,266), St Mark's Grounds (2018: £23,182), and Woodhouse Community grant scheme (2019: £19,915), and the renovation of St Mark's entrance and parking area (2020; £20,721). This year the special offering was used to support the community projects run by the church to cover rising overhead costs and £21,239 was raised for this purpose and helped to fund the running cost of the church building and the staff time on these projects and so was held in unrestricted funds. This offering enabled us to continue to outwork our vision and we are incredibly grateful to all our members who contributed.

All other money for smaller restricted purposes (for example our towards the pastoral gifts or the Eco Gen project) are recorded as restricted income, to ensure it is accounted for and correctly spent.

### **Reserves Policy**

Gateway Church held £60,059 in unrestricted funds at the end of March 2023. Once accounting for fixed assets and the designated fund's Gateway Church held £55,935 in free reserves.

The Trustees would ideally like the church to hold reserves in the range of £54,000 (2 months unrestricted expenditure) to £108,000 (4 months unrestricted expenditure). The minimum is the cost of winding the church up – calculated with the current staff team notice periods in mind. The maximum reserve would allow the church to go through times where reserves are needed to cover unexpected events or loss in income and/or take advantage of unforeseen opportunities.

The Trustees recognise that the current level of reserves held by the church is just within the target level. The Trustees consider the next financial year to be a time when reserves may be required for the resourcing of the church's mission and anticipate that the reserve level will not increase in the next year. They aim to build the reserves in the future as the church grows in membership and therefore with increased expenditure.

# Gateway Church

**Year Ended 31st March 2023**

## **Trustee's Annual Report**

### **Risk Management**

The Trustees and Elders of Gateway Church work together to review risk regularly, they seek to identify and manage the principal risks that the charity faces.

The Risk Management Policy identifies the Trustees' and Elders' risk attitude (where risk can be absorbed or where they are unwilling to accept risks). The risk register is kept up-to-date with new risks identified, details of controls in place and retained risks. The principal risks have been identified (listed below) by looking at the likelihood, impact, and attitude to each risk. The principal risks are discussed at Trustees' meetings and actions identified to limit their impact.

The Trustees and Elders have identified the principal risks of Gateway Church as follows:

<b>Principle Risks</b>	<b>Risk appetite</b>
The decline of regular income from members – due to the cost of living rise and economic recession affecting income and job security of regular donors	Risk averse
Maintained loss of letting income – Seen during Covid pandemic	Risk equilibrium
Senior staff member moving on - Loss of knowledge, culture, history, and function of the church	Risk equilibrium
Staff burnout - Staff overworking due to job roles with unclear boundaries and expectations of congregation and leaders, desire to serve.	Risk averse
Safeguarding incident	Zero tolerance
Holding inadequate reserves – setting a deficit budget the trustees expect to eat into the reserves during this financial year	Risk averse

### **Going concern**

Gateway Church has a strong, consistent level of regular donations from the church members, allowing a good cash flow throughout the year. The church has, over the last few years, diversified its income by gaining grant funding and renting out St Mark's building. Although this was limited in this financial period, the church hopes that income through the hire of the building will return to enable the continued support of their charitable activities.

At the time of preparing the accounts, Gateway Church Trustees believe the charity is able to continue as a going concern. The Trustees continue to monitor the cash flow of the church closely throughout the year but do not consider this to be a material uncertainty that would cast significant doubt on the church's ability to continue as a going concern.

### **Ethical Investment policy**

Gateway church does not hold investments, but when the Trustees choose to invest their money (for example when choosing a bank, pension scheme, or contractor) the church trustees review the ethical impact that the organisation has as well as considering the cost and practicalities of the options before them.

# **Gateway Church**

**Year Ended 31st March 2023**

## **Trustee's Annual Report**

### **Sustainability/ environmental impact report**

Following our Climate Emergency recognition in November 2020, the church's eco-team completed its report in June 2021 with recommendations for the Elders and Trustees, in terms of building, land, lifestyle, community engagement, and worship/teaching. These were all accepted, and are in the process of being implemented. The youth group now has an eco store at the church that sells domestic products, helping to reduce plastic use on consumables. This work has been recognised through a Bronze Eco Church Award from ARocha.

Working with Gateway Buildings Trust, Gateway church looks to improve the graveyard around St Mark's church. The church is keen to work with Gateway Building Trust to restore it as a nature area and work continues to see that as a reality, including the recruitment of volunteers and the application for grants.

### **Volunteers**

Gateway Church would like to recognise and thank the ongoing contribution of our members who volunteer to support the running of the church and make it the vibrant and cohesive community it is.

We would like to give special thanks to John and Lesley Davy, who are both full-time volunteers who work alongside the staff team.

### **Structure, Governance, and management**

The Trustees of the charity (listed above), who are also directors of the company observe the church's obligation under company and charity law and set/monitor the salaries and the contract/working conditions of the employees. The Trustees hold oversight over the budget and the risk management of the Church. There has been one member of the leadership team attending the Trustee's meetings in the interest of effective communication. Trustees are voted in on an annual basis.

Gateway Church is a member of the Evangelical Alliance and partners with ChristCentral Churches. The memorandum and Articles of Association determine the terms of office of the trustees and members (Eldership) of the church. Trustees are elected or re-elected by the membership (Elders) at the AGM. Induction and training are available for new trustees.

The Charity's legal status is that of a Company Limited by Guarantee and is governed by the Company's Articles of Association.

The trustees who served the charity during the period were as follows: Steve Hackshaw (Chair), Tim Claydon, Wills Crump, Amie Sinclair, and Jon Nelson (resigned partway through the year). Anna Crump is appointed as the acting Company Secretary but does not hold a position on the board of Trustees. The board recognises that there are long-standing Trustees, due to the key role they play on the board of trustees with financial and legal sector experience, the board has agreed to retain their position on the trustee board, beyond the typical length of service. The board is continually looking to expand and develop its diversity and experience.

# Gateway Church

**Year Ended 31st March 2023**

## **Trustee's Annual Report**

The Church was managed on a day-to-day basis by Elders consisting of Chris Frost (Lead Elder), Sam Evans, David Cole, David Lloyd, Timothy Green and Chris Boxall. Chris Frost, Sam Evans, and David Cole were employed as Elders on the staff team during this financial year. The Trustees agree delegation of roles to the Senior Management team which included the Elders on Staff and the Finance Manager, Lizzy Bird. The Lead Elder and Finance Manager reported monthly to the Trustees who met quarterly. The Eldership team was supported by the wider staff team consisting of; a part-time Finance Manager (Lizzy Bird), a part-time Communications Manager (Sarah Woodger), a part-time Administration Assistant (Bethan Green) a part-time Children and Families Worker (Amy Sprenger), and a part-time Youth Worker (Hannah Clark). The team was supported by many volunteer personnel from the church organisation.

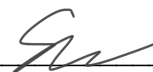
The Elders continue to carry the primary responsibility for the church.

### **Approved by the Trustees**

Name of Trustee:

Stephen Hackshaw

Signed on behalf of the Trustees:



Date of approval:

13/12/2023

# Gateway Church

**Year Ended 31st March 2023**

## **Independent Examiners Report**

I report to the trustees on my examination of the financial statements of Gateway Church ('the charity') for the year ended 31 March 2023.

### **Responsibilities and Basis of Report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements 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**

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do 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.



Nigel Wyatt BSC FCA  
Independent Examiner  
125 Main Street  
Garforth  
Leeds  
LS25 1AF

Date: 13/12/2023

# Gateway Church

Year Ended 31st March 2023

## Statement of Financial Activities and Income and Expenditure Account

		Unrestricted Funds	2023 Restricted Funds	Total Funds	2022 Total Funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies		277,432	35,840	<b>313,272</b>	339,207
Charitable activities		18,196	-	<b>18,196</b>	3,383
Activities for generating income		11,643	-	<b>11,643</b>	11,432
Other Income		316	-	<b>316</b>	8
<b>Total income</b>	<b>2</b>	<u>307,587</u>	<u>35,840</u>	<u><b>343,427</b></u>	<u>354,030</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3</b>	298,435	39,252	<b>337,687</b>	356,085
Cost of generating funds	<b>4</b>	2,397	-	<b>2,397</b>	2,054
Governance costs	<b>5</b>	9,959	-	<b>9,959</b>	10,521
<b>Total expenditure</b>		<u>310,791</u>	<u>39,252</u>	<u><b>350,043</b></u>	<u>368,660</u>
<b>Net income and net movement in funds</b>		<u>(3,204)</u>	<u>(3,412)</u>	<u><b>(6,616)</b></u>	<u>(14,630)</u>
<b>Net income and net movement in funds</b>					
Total funds brought forward	<b>13</b>	64,321	2,687	<b>67,008</b>	81,638
Transfers	<b>13</b>	(1,058)	1,058	-	-
<b>Total funds carried forward</b>	<b>13</b>	<u>60,059</u>	<u>333</u>	<u><b>60,392</b></u>	<u>67,008</u>

All income and expenditure derive from continuing activities.

The statement is a combined Statement of Financial Activities and Income and Expenditure Account for the purposes of meeting both companies act and charity SORP reporting requirements.

# Gateway Church

Year Ended 31st March 2023

## Statement of Financial Position

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible fixed assets	10	4,124	5,648
<b>Current assets</b>			
Debtors	11	9,439	12,191
Cash at bank and in hand		51,878	54,776
		<u>61,317</u>	<u>66,968</u>
<b>Creditors: amounts falling due within one year</b>	12	5,049	5,608
<b>Net current assets</b>		<u>56,268</u>	<u>61,360</u>
<b>Total assets less current liabilities</b>		<u>60,392</u>	<u>67,008</u>
<b>Net assets</b>	14	<u>60,392</u>	<u>67,008</u>
<b>Funds of the charity</b>			
Restricted funds	13	333	2,687
Unrestricted funds	13	60,059	64,321
<b>Total charity funds</b>	13	<u>60,392</u>	<u>67,008</u>

### Directors Responsibilities

The Directors are satisfied that for the year ended on 31st March 2023 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.

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. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2015).

Name of director:

Stephen Hackshaw

Signed on behalf of the directors:



Date of approval:

13/12/2023

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### Basis of Preparation

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities Financial Reporting Standards applicable in the UK and Republic of Ireland (Charities SORP 2019 FRS 102) and the Charities Act 2011.

### Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

### Fund Accounting

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have set aside resources for a specific purpose. Some regular donations from church members have been designated for the lease payment on the St Marks building and are set aside in a building fund for this use.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or the term of specific appeal, often known as a 'special offering' in the church.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

### Incoming Resources

All incoming resources are recognised once the charity has entitlement to the resources. It is probable that the resources will be received, and the monetary value of incoming resources can be measured with sufficient reliability.

- All voluntary income from members of the church are recognised as donations and are included in full, with associated Gift Aid receivable in the Statement of Financial Activities.
- Grants where entitlement is not conditional on the delivery of specific performance by the charity are recognised when the charity becomes unconditionally entitled to the grant.
- Income resources from charitable trading activities such as the letting of St Mark's building are accounted for when invoices are drawn up (as the point of entitlement).
- Donated services and facilities are included at the value to the charity where this can be quantified.
- Gifts in Kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.
- Volunteer time, the value of voluntary support for the work of the church is not included in the accounts but is described in the Trustees Annual Report.
- Investment Income is included in the accounts when receivable.



# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### Resources expended

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

### Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

### Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

### Tangible Fixed Assets

All assets costing more than £500 are capitalised and at historic cost. Fixed assets are stated at cost less accumulated depreciation. Depreciation is charged on furniture and equipment which is written off on a straight-line basis over the estimated useful life of the asset.

Equipment:	Between 3 and 5 years
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### Pensions

The charity operates a 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.

### Operating Leases

Rental charges payable under operating leases are charged on a straight line basis over the terms of the lease.

### Taxation

The charity is exempt from tax on its charitable activities.

### 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.

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations and legacies</b>			
Donations	227,936	15,413	<b>243,349</b>
Gift aid	45,996	3,837	<b>49,833</b>
Grants	3,500	16,590	<b>20,090</b>
	<u>277,432</u>	<u>35,840</u>	<u><b>313,272</b></u>
 <b>Charitable activities</b>			
Activities & events	3,909	-	<b>3,909</b>
Secondment income and speaking gifts	14,287	-	<b>14,287</b>
	<u>18,196</u>	<u>-</u>	<u><b>18,196</b></u>
 <b>Activities for generating income</b>			
St Marks building lettings	11,643	-	<b>11,643</b>
	<u>11,643</u>	<u>-</u>	<u><b>11,643</b></u>
 <b>Other income</b>			
Reimbursed expenses	-	-	<b>-</b>
Bank interest	316	-	<b>316</b>
	<u>316</u>	<u>-</u>	<u><b>316</b></u>
 <b>Total income</b>	<u><b>307,587</b></u>	<u><b>35,840</b></u>	<u><b>343,427</b></u>

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### 2 Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations and legacies</b>			
Donations	238,523	27,277	<b>265,800</b>
Gift aid	54,002	1,372	<b>55,374</b>
Grants	16,033	2,000	<b>18,033</b>
	<u>308,558</u>	<u>30,649</u>	<u><b>339,207</b></u>
<b>Charitable activities</b>			
Activities & events	3,383	-	<b>3,383</b>
Secondment income and speaking gifts	-	-	-
	<u>3,383</u>	<u>-</u>	<u><b>3,383</b></u>
<b>Activities for generating income</b>			
St Marks building lettings	11,432	-	<b>11,432</b>
	<u>11,432</u>	<u>-</u>	<u><b>11,432</b></u>
<b>Other income</b>			
Reimbursed expenses	-	-	-
Bank interest	8	-	<b>8</b>
	<u>8</u>	<u>-</u>	<u><b>8</b></u>
<b>Total income</b>	<u><b>323,381</b></u>	<u><b>30,649</b></u>	<u><b>354,030</b></u>

During the year ending 31/03/2022, £5,645.35 of government grants were received during the year from the governments Covid-19 Job Retention Scheme. All conditions and requirements of the grants were satisfied during the year.

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### 3 Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Administration	7,121	-	7,121
Asset depreciation	2,845	-	2,845
Building lease	13,006	17,238	30,244
Children's work	1,240	331	1,571
Conferences & training	10,445	-	10,445
Connect teams	324	-	324
Evangelism	3,179	-	3,179
Events	3,040	250	3,290
Giving	34,204	6,919	41,123
Life groups	-	-	-
Meetings	2,350	-	2,350
Other expenditure & contingency	951	-	951
PA equipment & maintenance	-	-	-
Social action	782	-	782
Special offering	-	1,374	1,374
St Marks running costs	21,052	1,140	22,192
Staff costs	193,044	12,000	205,044
Staff expenses	3,586	-	3,586
Students	289	-	289
Worship	977	-	977
Youth work	-	-	-
	<u>298,435</u>	<u>39,252</u>	<u>337,687</u>

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### 3 Expenditure on charitable activities by fund type (*Continued*)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Administration	7,423	-	7,423
Asset depreciation	9,662	-	9,662
Building lease	30,239	-	30,239
Children's work	906	-	906
Conferences & training	5,737	-	5,737
Connect teams	-	-	-
Evangelism	2,549	-	2,549
Events	268	-	268
Giving	31,918	10,162	42,080
Life groups	156	-	156
Meetings	2,305	-	2,305
Other expenditure & contingency	3,762	-	3,762
PA equipment & maintenance	140	-	140
Social action	1,111	-	1,111
Special offering	-	28,963	28,963
St Marks running costs	25,257	-	25,257
Staff costs	188,700	-	188,700
Staff expenses	5,065	-	5,065
Students	69	-	69
Worship	931	-	931
Youth work	762	-	762
	<u>316,960</u>	<u>39,125</u>	<u>356,085</u>

### 4 Cost of generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Lettings expenditure	2,397	-	2,397
	<u>2,397</u>	<u>-</u>	<u>2,397</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Lettings expenditure	2,054	-	2,054
	<u>2,054</u>	<u>-</u>	<u>2,054</u>

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### 5 Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Insurance costs	8,553	-	8,553
Legal & professional fees	1,406	-	1,406
	<u>9,959</u>	<u>-</u>	<u>9,959</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Insurance costs	9,248	-	9,248
Legal & professional fees	1,273	-	1,273
	<u>10,521</u>	<u>-</u>	<u>10,521</u>

### 6 Volunteers

The church benefits greatly from the voluntary contributions of time and money by its formal members and regular attendees. Please refer to the trustee's report for further detail about volunteer contributions in the organisation.

### 7 Independent examination fees

Fees payable to the independent examiner for:

	2023	2022
	£	£
Independent examination and preparation of the financial statements	1,342	1,260

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### 8 Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Wages and salaries	173,993	162,864
Social security costs	14,899	13,693
Employer contributions to pension plans	12,715	11,073
	<u>201,607</u>	<u>187,631</u>
Self employed contractors	1,384	1,069
	<u>202,991</u>	<u>188,700</u>

The average head count of employees during the year was as follows:

	<b>2023</b>	<b>2022</b>
Average head count	9	8

The number of employees that received employee benefits of more than £60,000 during the year was as follows:

	<b>2023</b>	<b>2022</b>
More than £60,000	-	-

The Charity also utilised the services of some self employed contractors during the year.

### Key Management Personnel

The charity considers its key management personnel to be the Trustees and the Eldership team. The Eldership team is made up of three staff members and three volunteers. The total employee benefits received by key management were as follows:

	<b>2023</b>	<b>2022</b>
	£	£
Key management personnel employee benefit	130,544	125,272

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### 9 Trustee remuneration and expenses

All Trustees are active members of Gateway Church, and are in this way beneficiaries of the charitable acts that the church provides. No Trustees were in receipt of any benefits from the charity beyond that of any other church member during the financial period. No remuneration was made to a Trustees/ Directors or any persons connected with them during the financial period. No expenses incurred or material transactions took place between the charity and a trustee or any person connected with them.

During the year the total aggregated donations made to the charity by the trustee's during the year was £31,717 (2022: £33,241).

### 10 Tangible fixed assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2022	78,721	78,721
Additions	1,177	1,177
	<u>79,898</u>	<u>79,898</u>
<b>Depreciation</b>		
At 1 April 2022	73,072	73,072
Charge for this year	2,701	2,701
	<u>75,773</u>	<u>75,773</u>
<b>Carrying amount</b>		
<b>At 31 March 2023</b>	<u>4,124</u>	<u>4,124</u>
At 31 March 2022	<u>5,648</u>	<u>5,648</u>

### 11 Debtors

	2023 £	2022 £
Trade debtors	2,071	811
Accrued income	5,590	5,134
	<u>9,439</u>	<u>5,945</u>



# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### 12 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	1,422	1,200
Other tax and social security	3,627	3,155
	<u>5,049</u>	<u>4,355</u>

### 13 Analysis of charitable funds

	1 Apr 2022	Income	Expenditure	Transfers	31 Mar 2023
	£	£	£	£	£
<b>Unrestricted funds</b>					
<b>Unrestricted</b>					
General funds	64,321	307,587	(310,791)	(1,058)	<b>60,059</b>
	<u>64,321</u>	<u>307,587</u>	<u>(310,791)</u>	<u>(1,058)</u>	<u>60,059</u>
<b>Restricted funds</b>					
Building Fund - St Marks Lease payments	-	18,690	(18,378)	(312)	-
FIAM Appeal	-	-	(1,000)	1,000	-
Woodhouse Community Fund	500	4,000	(4,584)	84	-
Safe Haven Academy Uganda	500	10	(510)	-	-
Make Lunch Grant	121	1,450	(1,374)	-	<b>197</b>
Live@ St Marks Festival	214	-	(250)	36	-
National Lottery	-	10,000	(10,000)	-	-
Pastoral Giving	-	1,570	(1,445)	-	<b>125</b>
Ukraine Appeal	1,352	28	(1,380)	-	-
Eco Gen refill station youth project	-	92	(331)	250	<b>11</b>
	<u>2,687</u>	<u>35,840</u>	<u>(39,252)</u>	<u>1,058</u>	<u>333</u>
<b>Total funds</b>	<u>67,008</u>	<u>343,427</u>	<u>(350,043)</u>	<u>-</u>	<u>60,392</u>

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### Analysis of Charitable Funds (*continued*)

	1 Apr 2021 £	Income £	Expenditure £	Transfers £	31 Mar 2022 £
<b>Unrestricted funds</b>					
<b>Unrestricted</b>					
General funds	68,269	297,146	(302,644)	1,550	<b>64,321</b>
<b>Designated</b>					
Building Fund - St Marks Lease payments	951	26,235	(26,891)	(295)	-
	<b>69,220</b>	<b>323,381</b>	<b>(329,535)</b>	<b>1,255</b>	<b>64,321</b>
<b>Restricted funds</b>					
FIAM Appeal	1,179	5,576	(6,755)	-	-
Woodhouse Community Fund	1,407	2,000	(2,907)	-	<b>500</b>
Safe Haven Academy Uganda	-	500	-	-	<b>500</b>
St Marks Ground Special Offering	9,055	20,721	(28,963)	(813)	-
St Marks Wedding List	692	-	-	(692)	-
Make Lunch Grant	121	-	-	-	<b>121</b>
Live@ St Marks Festival	214	-	-	-	<b>214</b>
Pastoral Giving	(250)	-	-	250	-
Ukraine Appeal	-	1,852	(500)	-	<b>1,352</b>
	<b>12,418</b>	<b>30,649</b>	<b>(39,125)</b>	<b>(1,255)</b>	<b>2,687</b>
<b>Total funds</b>	<b>81,638</b>	<b>354,030</b>	<b>(368,660)</b>	<b>-</b>	<b>67,008</b>

# Gateway Church

**Year Ended 31st March 2023**

## **Notes to the Financial Statements**

### **Fund descriptions**

#### **Building Fund - St Marks Lease payments**

Donations made to contribute to the cost of the St Marks Lease payments, upkeep and maintenance of St Marks building and grounds, owned by Gateway Buildings Trust but leased to Gateway Church. During the financial year a review of the fund took place and was concluded that the fund met the criteria of being a restricted fund.

#### **FIAM – Faith in Action Ministries**

A Charity in India, who run a school, churches and outreach projects. Funds have been raised to meet specific needs of the charity from time to time. Members of staff and church members have visited the project.

#### **Woodhouse Community**

Funds were raised for local outreach, and grants were given from LCCT (registered charity no. 1096860) to support the local community with food during the Covid pandemic. This year the activity included a food project called Love Woodhouse, in association with Caring Together in Woodhouse and Little London (registered charity no. 1138782), and setting up a 'cooking for the homeless' group providing food to Glen Garth Bed and Breakfast.

#### **Safe Haven Academy Uganda**

Donations were raised to fund the building of Safe Haven Academy in Agago District, Northern Uganda. This secondary school has been built by a Ugandan charity called Amazing Children Education Foundation, their vision is to give education to over 250 young people in the Agago District of Uganda. We continue to support the school as members of staff and church members visit the project.

#### **St Marks Ground Special Offering**

Funds were raised to renovate the grounds and building of St Marks, including obtaining planning position for the cost of applying for grants.

#### **Make Lunch Grant**

Grant given by Leeds Community Foundation as part of their Healthy Holiday Grant Scheme to provide lunches for families during the school holidays. The grant was topped up by £400 by Tesco Centenary Grant scheme to anyone running the Make Lunch program.

#### **Ukraine Appeal**

Funds collected and passed on to Christ Central Churches (charity number 1151447) to support relief work with the Ukrainian people through Newfrontiers churches in Ukraine, [www.christcentralchurches.org/#ukraine](http://www.christcentralchurches.org/#ukraine)

#### **National Lottery**

National Lottery grant to fund youth work outreach activities within the church.

#### **Eco Gen refill station youth project**

The church youth group are running a small shop selling dry foods and eco -friendly cleaning products to members of the church, to encourage reduced plastic shopping. All profits made from the store will be donated to planting trees.

# Gateway Church

Year Ended 31st March 2023

## Notes to the Financial Statements

### 14 Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible Fixed Assets	4,124	-	4,124
Current Assets	60,984	333	61,317
Creditors less than 1 year	(5,049)	-	(5,049)
	<u>60,059</u>	<u>333</u>	<u>60,392</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible Fixed Assets	5,648	-	5,648
Current Assets	64,281	2,687	66,968
Creditors less than 1 year	(5,608)	-	(5,608)
	<u>64,321</u>	<u>2,687</u>	<u>67,008</u>

### 15 Operating lease commitments

The total future minimum lease payments under operating leases are as follows:

	2023 £	2022 £
Not later than 1 year	28,332	28,332
Later than 1 year and not later than 5 years	141,660	141,660
Later than 5 years	226,656	254,988
	<u>396,648</u>	<u>424,980</u>

The operating lease is held with Gateway Building Trust for the use of the St Mark's building on a 20 year agreement from the point of signing.

### 16 Contingent liabilities

Gateway Church has given a limited guarantee against the bank loan in Gateway Buildings Trust. The guarantee states that Gateway Church will be liable to repay all the obligations of the Gateway Buildings Trust loan up to an amount of £420,000 if the trust is unable to meet the loan repay requirements.

# Gateway Church

**Year Ended 31st March 2023**

## **Notes to the Financial Statements**

### **17 Gateway Building Trust**

Gateway Building Trust (Charity Registration Number 1122411 and Company Registration Number 06459552) exists in part to provide buildings for Gateway Church to achieve this aim, St Mark's Church, Leeds was purchased In 2008.

During the year the charity made two (2022: one) donations in kind to Gateway Building Trust. This was the payment of building insurance of which £8,040 of the total £9,247 relates to Gateway Buildings Trust part of the joint insurance policy. The second was a payment of £2,640 to Leeds Tree Care as part of grounds maintenance that was paid by Gateway Church. Both items were paid in full by Gateway Church during the year.

### **18 Related party transactions**

During the year £14,287 of secondment income was received from Christ Central Church Worldwide (Charity Number 1151447) for Chris Frost (Lead Elder) to serve other Christ Central churches with more of his staff time. Chris Frost was a trustee of Christ Central Church Worldwide from July 2022.