

Registered Charity no. 1087764  
Registered Company no. 04158075

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

**Trustees' Annual Report and Accounts**

**Year Ended 31st March 2025**



# **Gateway Church**

**Year Ended 31st March 2025**

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# Gateway Church

Year Ended 31st March 2025

## Legal and Administrative Information

### Reference

The Charity is called "Gateway Church" and is registered with the Charity Commission for England and Wales as a charitable company 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>	Mrs Anna Crump (Chair)	Appointed 07/06/2023
	Mr Timothy Claydon	Appointed 02/09/2012
	Mrs Amie Sinclair	Appointed 05/11/2015
	Mrs Shanice Mbire	Appointed 05/06/2024
	Mr Stephen Hackshaw	Resigned 09/10/2024

**Company Secretary** Mrs Anna Crump

**Primary Bankers** CAF Bank Ltd  
25 King's Hill Avenue  
King's Hill  
West Malling  
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 2025

## 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 over 200 people at our Sunday gathering, 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 2025**

## **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**

## **2024/2025 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. Changing gathering shapes**
- 2. Working on improving our grounds**
- 3. Supporting friends in Ukraine**

## **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 support 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 2025

## Trustee's Annual Report

### Achievements and Performance

Each year Gateway outlines its achievement in numbers, and this year it is shown as a video which can be access using the QR code below, or at

<https://youtu.be/tufI8QZBBm8?si=jAliDNIB1Vg9V4gZ>



# Gateway Church

Year Ended 31st March 2025

## Trustee's Annual Report

In 2024/2025 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 achieved this by meeting throughout the year in these formats.

### **That impacts Woodhouse.**

The weekly Community Café has continued to serve the community, with 700 estimated visits on a pay as you feel basis.

We continued our food provision for the local homeless by cooking 710 meals and continued to run the Northwest Leeds Foodbank with *44 Food bank sessions distributing 753 food parcels* throughout the year

We continued throughout the year Chillzone (Friday youth club) for nine local young people. Chris Frost continued to serve as a local school governor at Quarry Mount Primary School and this year over 80 TLG early intervention sessions were held at the school having a significant positive impact. 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. We continued our Fuel Bank, providing 582 vouchers representing around £30,000 in combatting fuel poverty. 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 325 students, 25 of whom are educated free of charge. This year we continued our ongoing support for the school through contact and assisting leaders connected to the school to access a conference in Zambia.

We continued our partnership with ChristCentral churches especially in Ukraine, during the ongoing conflict.

The specific objectives for 2024/25 were fulfilled in the following ways:

- 1. Changing gathering shapes: In March 2024 we started moved forward meeting as one large gathering on Sundays. This has given a new sense of momentum and togetherness.**
- 2. Working on improving our grounds: Following successful grant applications to Benefact Trust, Aviva and Leeds Community Foundation the Gateway Building Trust, supported by members of Gateway Church, were able to renew the front parking area and continue with the creation of a path in the grounds. Gateway Church would like to express a huge thank you to all who have helped make this happen.**

# Gateway Church

Year Ended 31st March 2025

## Trustee's Annual Report

3. **Supporting friends in Ukraine: Gateway continued with 50 prayer gatherings for our friends in Ukraine and expressed support in various other ways including a joint zoom evening.**

### Future Plans

Gateway Church plans to continue to fulfill its vision statement within the cultural values it holds into 2025/2026. Outside of continuing its Sunday gatherings and an array of community work, in February 2025, new goals were outlined for the next financial year:

Focus on outreach

See the vestry project move forward

Look at Gateway's values

### Financial Review

At the end of the financial year Gateway Church finished with a deficit of £488. The closing balance for the year to 31st March 2025 was £52,876.

Gateway Church is principally funded by donations from its church members and private individuals, accounting for £222,432 of its unrestricted income. The Trustees of Gateway Church have continued to monitor the cash flow, limit spending and seek to fundraise where possible. We were fortunate to receive grants for our ongoing community and youth work, as well as generous one-off gifts from members of the church.

Some members' donations are designated to a 'Building Fund' which pays for the lease of St Mark's Church owned by the associated charity 'Gateway Buildings Trust', these donations continue through the year.

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.

### 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: £23182), and Woodhouse Community grant scheme



# Gateway Church

**Year Ended 31st March 2025**

## **Trustee's Annual Report**

(2019: £19,915), the renovation of St Mark's entrance and parking area (2020: £20,721), the building of a school in Uganda (2021: £31,232), supporting community projects run by church (2022: £21,239), the building of a dormitory attached to the school in Uganda and increased running costs in St Marks (2023: £16,239). This year we raised money for ChristCentral Churches to help equip church planting, raising leaders and serving the poor across Americas, Africa, Middle East, South East Asia, Europe and UK. We also used the offering to support our friend Igor and his church in Ukraine. 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 £47,379 in unrestricted funds at the end of March 2025. Once accounting for fixed assets and the designated fund's Gateway Church held £43,455 in free reserves.

The Trustees would ideally like the church to hold reserves in the range of £51,446 (2 months unrestricted expenditure) to £77,169 (3 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 below 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.

## **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 risk. 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.

# Gateway Church

Year Ended 31st March 2025

## Trustee's Annual Report

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

Principle Risks	Risk Appetite
Staff seconded to other organisations, loss of oversight over their employment while working for other organisations. Loss of income to CC could lead to their inability to pay Gateway for seconded staff time, leading to an inability for Gateway to be able to pay salaries.	Risk equilibrium
Child protection issues	Zero tolerance
Decline of regular income from members - Decline in membership, economic recession affects income and job security.	Risk equilibrium
Safeguarding incident	Zero tolerance
Inadequate reserves	Risk oriented
Principle Risks	Risk Appetite

### 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. Having seen an increase in rental income from the previous financial year, the church hopes that income through the hire of the building will continue to increase 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 they 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 2025**

## **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 has an established 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 grounds around St Mark's church. The church is keen to work with Gateway Building Trust to restore it as a nature area. We have seen progress this year through receiving funds from grants, and volunteers creating a circular path through the grounds, as well as creating a composting area and raised beds for flowers, herbs and vegetables.

### **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: Anna Crump (chair), Tim Claydon, Amie Sinclair, Shanice Mbire and Steve Hackshaw (who resigned part way through the year). Anna Crump is also the acting Company Secretary. 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. 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

# Gateway Church


Year Ended 31st March 2025

## Trustee's Annual Report

year. The Trustees agree delegation of roles to the Senior Management team which included the Elders on Staff. The Lead Elder and Finance Officer, Esther Davy, reported monthly to the Trustees who met quarterly. The Eldership team was supported by the wider staff team consisting of; a part-time Finance Officer (Esther Davy), a part-time Communications Manager (Sarah Woodger), a part-time Administration Assistant (Bethan Green) a part-time Children and Families Worker (Amy Sprenger), a part-time Youth Worker (Hannah Clark). A part-time finance officer (Esther Davy) was employed part way through the year to replace the finance manager (Lizzy Bird), who resigned at the end of the financial year. 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:	Anna Crump
Singed on behalf of the Trustees:	
Date of approval:	10/12/2025

# Gateway Church

**Year Ended 31st March 2025**

## **Independent Examiner's Report**

I report to the trustees on my examination of the financial statements of Gateway Church ('the charity') for the year ended 31 March 2025.

### **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.

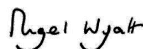
### **Independent Examiner's Statement**

Since the charity's gross income exceeded £250,000 the 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: 10/12/2025

# Gateway Church

Year Ended 31st March 2025

## Statement of Financial Activities and Income and Expenditure Account

		Unrestricted Funds	2025 Restricted Funds	Total Funds	2024 Total Funds
	Note	£	£	£	£
<b>Income</b>					
Donations and legacies		268,971	64,897	<b>333,868</b>	332,614
Charitable activities		40,232	-	<b>40,232</b>	25,521
Activities for generating income		35,303	-	<b>35,303</b>	27,143
Other Income		1,374	-	<b>1,374</b>	1,044
<b>Total Income</b>	<b>2</b>	<u>345,880</u>	<u>64,897</u>	<u><b>410,777</b></u>	<u>386,322</u>
<b>Expenditure</b>					
Expenditure on charitable activities	<b>3</b>	332,035	61,775	<b>393,810</b>	379,608
Cost of generating funds	<b>4</b>	4,256	-	<b>4,256</b>	2,761
Governance costs	<b>5</b>	13,159	-	<b>13,159</b>	11,021
<b>Total Expenditure</b>		<u>349,450</u>	<u>61,775</u>	<u><b>411,225</b></u>	<u>393,390</u>
<b>Net Income and Net Movement in Funds</b>		<u>(3,570)</u>	<u>3,122</u>	<u><b>(448)</b></u>	<u>(7,068)</u>
<b>Net Income and Net Movement in Funds</b>					
Total funds brought forward	<b>13</b>	49,699	3,625	<b>53,324</b>	60,392
Transfers	<b>13</b>	1,250	(1,250)	-	-
<b>Total Funds Carried Forward</b>	<b>13</b>	<u>47,379</u>	<u>5,497</u>	<u><b>52,876</b></u>	<u>53,324</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 Charities SORP reporting requirements.

# Gateway Church

Year Ended 31st March 2025

## Statement of Financial Position

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible fixed assets	10	3,924	2,526
<b>Current Assets</b>			
Debtors	11	18,303	7,201
Cash at bank and in hand		40,110	55,482
		<u>58,413</u>	<u>62,683</u>
<b>Creditors: Amounts Falling Due Within One Year</b>	12	<u>9,461</u>	<u>11,885</u>
<b>Net Current Assets</b>		<u>48,952</u>	<u>50,798</u>
<b>Total Assets Less Current Liabilities</b>		<u>52,876</u>	<u>53,324</u>
<b>Net Assets</b>	14	<u>52,876</u>	<u>53,324</u>
<b>Funds of the Charity</b>			
Restricted funds	13	5,497	3,625
Unrestricted funds	13	<u>47,379</u>	<u>49,699</u>
<b>Total Charity Funds</b>	13	<u>52,876</u>	<u>53,324</u>

### Directors' (Trustees') Responsibilities

The Directors are satisfied that for the year ended on 31st March 2025 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:

Anna Crump

Signed on behalf of the directors:



Date of approval:

10/12/2025

Registered Company no. 04158075

# Gateway Church

Year Ended 31st March 2025

## 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 2025

## 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

Governance costs include the 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 2025

## Notes to the Financial Statements

### **Critical Accounting Estimates and Judgements**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

There are no critical judgements, significant assumptions concerning the future and key sources of estimation of uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 2 Analysis of Income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
<b>Donations and Legacies</b>			
Donations	222,433	19,175	<b>241,608</b>
Gift aid	46,538	4,050	<b>50,588</b>
Special Offering donations and gift aid	-	16,258	<b>16,258</b>
Grants	-	25,414	<b>25,414</b>
	<u>268,971</u>	<u>64,897</u>	<u><b>333,868</b></u>
<b>Charitable Activities</b>			
Activities & events	7,342	-	<b>7,342</b>
Secondment income and speaking gifts	32,890	-	<b>32,890</b>
	<u>40,232</u>	<u>-</u>	<u><b>40,232</b></u>
<b>Activities for Generating Income</b>			
St Mark's building lettings	35,303	-	<b>35,303</b>
	<u>35,303</u>	<u>-</u>	<u><b>35,303</b></u>
<b>Other Income</b>			
Reimbursed expenses	-	-	-
Bank interest	1,374	-	<b>1,374</b>
	<u>1,374</u>	<u>-</u>	<u><b>1,374</b></u>
<b>Total Income</b>	<u><b>345,880</b></u>	<u><b>64,897</b></u>	<u><b>410,777</b></u>

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 2 Analysis of Income (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations and Legacies</b>			
Donations	217,926	28,401	246,327
Gift aid	48,745	4,859	53,604
Special Offering donations and gift aid	16,239	-	16,239
Grants	1,000	15,444	16,444
	<u>283,910</u>	<u>48,704</u>	<u>332,614</u>
<b>Charitable Activities</b>			
Activities & events	4,271	246	4,517
Secondment income and speaking gifts	21,004	-	21,004
	<u>25,275</u>	<u>246</u>	<u>25,521</u>
<b>Activities for Generating Income</b>			
St Mark's building lettings	27,143	-	27,143
	<u>27,143</u>	<u>-</u>	<u>27,143</u>
<b>Other Income</b>			
Reimbursed expenses	34	-	34
Bank interest	1,010	-	1,010
	<u>1,044</u>	<u>-</u>	<u>1,044</u>
<b>Total Income</b>	<u>337,372</u>	<u>48,950</u>	<u>386,322</u>

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 3 Expenditure on Charitable Activities by Fund Type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Administration	7,772	104	7,876
Asset Depreciation	2,695	-	2,695
Building Lease	11,549	18,750	30,299
Children's Work	1,051	-	1,051
Conferences & Training	6,109	-	6,109
Evangelism	2,735	-	2,735
Events	2,414	300	2,714
Giving	28,137	3,100	31,237
Gifts to Gateway Buildings Trust	4,508	-	4,508
Meetings	3,119	-	3,119
Other Expenditure & Contingency	-	-	-
PA Equipment & Maintenance	11	-	11
Social Action	1,042	7,324	8,366
Special Offering	-	16,157	16,157
St Marks Running Costs	44,332	-	44,332
St Marks grounds project	-	50	50
Staff Costs	204,794	14,918	219,712
Staff Expenses	6,251	-	6,251
Students	1,589	-	1,589
Welcome Team	44	-	44
Worship	424	-	424
Youth Work	3,459	1,072	4,531
	<u>332,035</u>	<u>61,775</u>	<u>393,810</u>

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 3 Expenditure on Charitable Activities by Fund Type (Continued)

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Administration	7,981	122	8,103
Asset depreciation	2,988	-	2,988
Building lease	11,435	18,825	30,260
Children's work	1,353	-	1,353
Conferences & training	8,299	-	8,299
Evangelism	2,951	-	2,951
Events	1,691	-	1,691
Giving	32,516	9,868	42,384
Gifts to Gateway Buildings Trust	-	2,250	2,250
Meetings	2,458	-	2,458
Other expenditure & contingency	3,354	3	3,357
PA equipment & maintenance	10	-	10
Social action	1,571	4,469	6,040
Special offering	-	-	-
St Mark's running costs	32,780	-	32,780
St Mark's grounds project	-	5,348	5,348
Staff costs	216,079	4,032	220,111
Staff expenses	5,267	-	5,267
Students	1,367	-	1,367
Welcome team	155	-	155
Worship	1,094	-	1,094
Youth work	65	1,277	1,342
	<u>333,414</u>	<u>46,194</u>	<u>379,608</u>

### 4 Cost of Generating Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Lettings expenditure	4,256	-	4,256
	<u>4,256</u>	<u>-</u>	<u>4,256</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Lettings expenditure	2,761	-	2,761
	<u>2,761</u>	<u>-</u>	<u>2,761</u>

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 5 Governance Costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Insurance costs	9,257	-	<b>9,257</b>
Legal & professional fees	3,902	-	<b>3,902</b>
	<u>13,159</u>	<u>-</u>	<u><b>13,159</b></u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Insurance costs	8,958	605	9,563
Legal & professional fees	1,458	-	1,458
	<u>10,416</u>	<u>605</u>	<u>11,021</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 trustees' report for further detail about volunteer contributions in the organisation.

### 7 Independent Examination Fees

Fees payable to the independent examiner for:

	2025 £	2024 £
Examination and preparation of the financial statements	1,466	1,410

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 8 Staff Costs

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

	2025	2024
	£	£
Wages and salaries	189,773	189,121
Social security costs	11,138	16,505
Employer contributions to pension plans	14,714	14,080
	<u>215,624</u>	<u>219,706</u>
Self employed contractors	4,088	3,323
	<u>219,712</u>	<u>223,029</u>

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

	2025	2024
	8	8
Average head count		

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

	2025	2024
	-	-
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:

	2025	2024
	£	£
Key management personnel employee benefit	142,411	141,953

### 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.

One trustee claimed out of pocket expenses during the year, the expenses claimed totalled £95 and were used for a men's ministry event (2023: no expenses were claimed).

During the year the total aggregated donations made to the charity by the trustees during the year was £25,627 (2024: £17,976).



# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 10 Tangible Fixed Assets

	Equipment £	Total £
<b>Cost</b>		
At 1 April 2024	81,032	81,032
Additions	4,093	4,093
	<u>85,125</u>	<u>85,125</u>
<b>Depreciation</b>		
At 1 April 2024	78,506	78,506
Charge for this year	2,695	2,695
	<u>81,201</u>	<u>81,201</u>
<b>Carrying amount</b>		
<b>At 31 March 2025</b>	<u>3,924</u>	<u>3,924</u>
At 31 March 2024	<u>2,526</u>	<u>2,526</u>

### 11 Debtors

	<b>2025</b> £	2024 £
Trade debtors	8,061	3,689
Accrued income	5,718	3,512
Prepayments	4,524	-
	<u>18,303</u>	<u>7,201</u>

### 12 Creditors: Amounts Falling Due Within One Year

	<b>2025</b> £	2024 £
Accruals	899	1,410
Tax and social security	3,954	3,633
Trade creditors	4,608	6,842
	<u>9,461</u>	<u>11,885</u>

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 13 Analysis of Charitable Funds

	1 April 2024 £	Income £	Expenditure £	Transfers £	31 Mar 2025 £
<b>Unrestricted Funds</b>					
General funds	49,699	345,880	(349,450)	1,250	<b>47,379</b>
	<u>49,699</u>	<u>345,880</u>	<u>(349,450)</u>	<u>1,250</u>	<u>47,379</u>
<b>Restricted Funds</b>					
Acts 435	-	150	(150)	-	-
Building fund - payments to Gateway Buildings Trust	-	18,875	(18,750)	-	<b>125</b>
Chairs	-	1,250	-	(1,250)	-
Community fund grant	-	15,250	(14,940)	-	<b>310</b>
Eco Gen refill station youth project	(6)	507	(382)	187	<b>306</b>
Household support fund	-	2,629	(2,629)	-	-
Make Lunch grant	348	128	(289)	(187)	-
Pastoral giving	-	2,950	(2,950)	-	-
Special offering 2024	-	16,258	(16,157)	-	<b>101</b>
St Mark's ground special offering	267	-	(50)	-	<b>217</b>
TLG family faith fun day	300	300	(300)	-	<b>300</b>
Woodhouse community fund	2,048	6,600	(4,510)	-	<b>4,138</b>
Youth work Grants- National Lottery grant	668	-	(668)	-	-
	<u>3,625</u>	<u>64,897</u>	<u>(61,775)</u>	<u>(1,250)</u>	<u>5,497</u>
<b>Total Funds</b>	<u>53,324</u>	<u>410,777</u>	<u>(411,225)</u>	<u>-</u>	<u>52,876</u>

### Fund Transfers 2025

#### Chairs

Money donated for conference chairs was spent accordingly, but held as a fixed asset in the general fund for depreciation, the transfer of £1,250 covers the portion of the cost of the chairs that was given as restricted funding.

#### Make Lunch to Eco Gen fund transfer

This was a mistaken transfer in the 2024 accounts and is reversing the £187 transfer between the funds in the previous year.

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### Analysis of Charitable Funds (continued)

	1 April 2023 £	Income £	Expenditure £	Transfers £	31 Mar 2024 £
<b>Unrestricted Funds</b>					
General funds	60,059	337,372	(346,591)	(1,141)	<b>49,699</b>
	<u>60,059</u>	<u>337,372</u>	<u>(346,591)</u>	<u>(1,141)</u>	<u>49,699</u>
<b>Restricted Funds</b>					
Building fund - St Mark's lease	-	19,935	(21,075)	1,140	-
Eco Gen refill station youth project	11	246	(77)	(186)	<b>(6)</b>
Make lunch grant	197	832	(868)	187	<b>348</b>
Pastoral giving	125	1,719	(1,844)	-	-
Safe Haven Academy, Uganda	-	8,025	(8,025)	-	-
St Mark's ground special offering	-	8,843	(8,576)	-	<b>267</b>
St Mark's wedding list	-	1,200	(1,200)	-	-
TLG family faith fun day	-	300	-	-	<b>300</b>
Woodhouse community fund	-	5,650	(3,602)	-	<b>2,048</b>
Youth work grants- National Lottery grant	-	2,200	(1,532)	-	<b>668</b>
	<u>333</u>	<u>48,950</u>	<u>(46,799)</u>	<u>1,141</u>	<u>3,625</u>
<b>Total Funds</b>	<u>60,392</u>	<u>386,322</u>	<u>(393,390)</u>	<u>-</u>	<u>53,324</u>

### Fund Transfers 2024

Fund transfer of £1,140 to top up the building fund to have a nil balance at the year end.

### Fund Descriptions of material funds

Building Fund -Payments to Gateway Buildings Trust

Donations made to contribute to the cost of the St Mark's Lease, upkeep and maintenance of St Mark's building and grounds, owned by Gateway Buildings Trust but leased to Gateway Church.

Chairs

A fund to purchase new chairs for St Marks, necessary due to our increasing congregation size.

Community grant fund

National Lottery funded grant to fund our youth and community workers hours to support Chillzone, Gateway Community Cafe, Foodbank and Fuelbank.

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### ***Fund Descriptions cont.***

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.

Household support fund

Funding to provide food vouchers to those identified as in need.

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.

Pastoral giving

Donations and collection raised for those in Gateway Church who have specific needs.

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

Special offering 2024

members of Gateway Church give towards a special offering which was used to support Christ Central Churches mission.

St Mark's ground special offering

Funds were raised to renovate the grounds and building of St Mark's, including obtaining planning permission for the cost of applying for grants.

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.

Youth work grants- National Lottery grant

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

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 14 Analysis of Net Assets Between Funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible Fixed Assets	3,924	-	3,924
Current Assets	52,916	5,497	58,413
Creditors less than 1 year	(9,461)	-	(9,461)
	<u>47,379</u>	<u>5,497</u>	<u>52,876</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible Fixed Assets	2,526	-	2,526
Current Assets	59,058	3,625	62,683
Creditors less than 1 year	(11,885)	-	(11,885)
	<u>49,699</u>	<u>3,625</u>	<u>53,324</u>

### 15 Operating Lease Commitments

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

	2025 £	2024 £
Not later than 1 year	30,239	30,239
Later than 1 year and not later than 5 years	120,956	120,956
Later than 5 years	<u>211,673</u>	<u>241,912</u>
	<u>362,868</u>	<u>393,107</u>

The operating lease is held with Gateway Buildings 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 2025**

## **Notes to the Financial Statements**

### **17 Gateway Buildings Trust**

Gateway Buildings 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. The two charities are closely connected. Christopher Frost, is the Lead Elder and a Key Management Personnel of Gateway Church, and is the Chair of Trustees of Gateway Buildings Trust.

Alongside the lease commitments highlighted in note 15 above, Gateway Church made gifts of £4,508 (2024: £2,250) to Gateway Buildings Trust to cover administrative and building repair costs.

During the year the charity made two (2024: two) donation in kind to Gateway Buildings Trust. This was the cost relating to the building insurance of which £8,705 (2024: £8,443) of the total £9,257 (2024: £9,563) relates to Gateway Buildings Trust part of the joint insurance policy. The second was the covering of costs relating to improving the lightening protection on St Mark's building totalling £765 (2024: Gift in kind of £480 for accounts and examination fees).

### **18 Fund Received as an Agent**

In line with the Charities SORP (FRS 102), section 19 (Agency arrangements), Gateway Church has acted as an agent during the year in respect of a grant received from Npower, totalling £74,940 (£49,940 received in November 2024, and entitlement to a further £25,000 passed in October 2024). This grant was awarded to support the renovation of the vestry at St Mark's building, a property owned by Gateway Buildings Trust, with the aim of furthering charitable outreach into the local community of Woodhouse.

The grant was received by Gateway Church due to its role in facilitating the project; however, legal title to the property and ultimate control over the associated renovation project rests with Gateway Buildings Trust. As such, Gateway Church has no discretion over the use of the funds and is not the principal in this transaction.

During the year ending 31st March 2025 £49,940 was received into Gateway Church bank account and £420 was transferred to Gateway Buildings Trust.

In accordance with the SORP, and in order to ensure the cash and bank balances reported on the balance sheet only reflect funds under the legal control of the trustees, the £49,520 has been excluded from Gateway Church's cash and bank balances. The amount is not recognised as income or a liability in these financial statements. Instead, it is disclosed as an agency arrangement and will be transferred to Gateway Buildings Trust once the building works commence, which is expected to be after April 2025.

The £74,940 grant is recognised and reported in the financial statements of Gateway Buildings Trust for the year ending 31 March 2025.

# Gateway Church

Year Ended 31st March 2025

## Notes to the Financial Statements

### 19 Related Party Transactions

Christ Central Church Worldwide (Charity Number 1151447) is a related party to Gateway Church as Chris Frost, Lead Elder and Key Management personnel at Gateway Church is a trustee of Christ Central Church Worldwide.

During the year £29,928 (2024: £21,216) of secondment income was received from Christ Central Churches for Chris Frosts time serving other Christ Central Churches in the UK.

Gateway Church gives regularly to Christ Central Churches, during the year £15,120 was given (2024: £15,120). Gateway Church raised funds in their special offering to pass on to Christ Central Churches, the special offering that was raised and passed on was £15,352. Alongside this Gateway Church has paid Christ Central Churches of training and conference fees to the value of £3,492 (2024:£1,245). Christ Central Churches hire Gateway Church, St Mark's building for events, this year income from hire to Christ Central Churches was £3,288 (2024: 3,053).

### 20 Prior Year Statement of Financial Activities and Income and Expenditure Account

	Unrestricted Funds £	Restricted Funds £	Total Funds £
<b>Income</b>			
Donations and legacies	283,910	48,704	<b>332,614</b>
Charitable activities	25,275	246	<b>25,521</b>
Activities for generating income	27,143	-	<b>27,143</b>
Other Income	1,044	-	<b>1,044</b>
<b>Total Income</b>	<b>337,372</b>	<b>48,950</b>	<b>386,322</b>
<b>Expenditure</b>			
Expenditure on charitable activities	333,414	46,194	<b>379,608</b>
Cost of generating funds	2,761	-	<b>2,761</b>
Governance costs	10,416	605	<b>11,021</b>
<b>Total Expenditure</b>	<b>346,591</b>	<b>46,799</b>	<b>393,390</b>
<b>Net Income and Net Movement in Funds</b>	<b>(9,219)</b>	<b>2,151</b>	<b>(7,068)</b>