CALVARY CHAPEL YORK

England & Wales · Charity number 1139213

Details

Status	Registered
Legal form	Charitable company
Company number	07401663
Registered	2010-11-26
Register	View on the Charity Commission register

Contact

Address	Calvary Chapel 1 Barbican Road York YO10 5AA
Phone	01904410655
Email	church@calvarychapelyork.com
Website	www.calvarychapelyork.com

Activities

Objects: TO ADVANCE THE CHRISTIAN FAITH

Activities: CHURCH SERVICES: SUN. AM; SUN EVENING. MUMS & TOTS MEET ON WED. MORNINGS; WOMEN MEET FRI. MORNINGS & YOUTH THUR. EVENINGS. WE ORGANISE EVENTS FOR STUDENTS, FAMILIES, SENIOR CITIZENS, WOMEN & MEN. MONTHLY EVENTS FOR PRISONERS IN EVERTHORPE, WOLDS & PRISONS. OUR BIBLE COLLEGE RUNS TWO 15 WEEK RESIDENTIAL SEMESTERS PER YEAR. STUDENTS SERVE IN THE COMMUNITY IN VARIOUS WAYS INCLUDING PRISON VISITING.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Education/training, Religious Activities
- **Who:** Children/young People, Elderly/old People, The General Public/mankind

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Geography

- **Area of benefit:** NOT DEFINED IN NATIONAL AND OVERSEAS
- Belgium
- China
- Cyprus
- Germany
- Mauritius
- Northern Ireland
- Norway
- Scotland
- Spain
- United States
- Zimbabwe
- Barnet
- Bristol City
- Cardiff
- City Of York
- Cumbria
- Devon
- Newcastle Upon Tyne City
- Nottinghamshire
- Oxfordshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£478,143	£424,620	-	-
2024-06-30	£339,094	£451,227	-	-
2023-06-30	£405,913	£415,643	-	-
2022-06-30	£270,817	£482,232	-	-
2021-06-30	£358,100	£292,515	-	-
2020-06-30	£560,918	£424,787	£1,834,824	5

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Trustees

Name	Role	Appointed
BRIAN DONALD BRODERSEN		
DAVID SCOTT SYLVESTER		

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CALVARY CHAPEL YORK

England & Wales - Charity number 1139213

Accounts

CALVARY CHAPEL YORK

FINANCIAL REPORTS

For the year ending 30 June 2025

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Reference and Administrative Information

For the year ending 30 June 2025

Charity Details

Registered Charity Name:	Calvary Chapel York
Other known names:	Calvary Chapel Bible College York Gatehouse Coffee Shop
Charity Number:	1139213 (England and Wales)
Principal Office Address:	1 Barbican Road York YO10 5AA
Trustees:	Mr D S Sylvester Mr B D Broderson

Company Details

Company Name:	Calvary Chapel York
Governance Structure:	Limited by guarantee
Company Registration Number:	07401663 (England and Wales)
Registered Office Address:	1 Barbican Road York YO10 5AA
Directors:	Mr D S Sylvester Mr B D Broderson
Senior Staff:	Mr D S Sylvester

Reference and Administrative Information (continued)

For the year ending 30 June 2025

Other Relevant Organisations or Persons

Accountant:	Equilibrium Accountants Ltd 48 Goodramgate York YO1 7LF
Bankers:	The Royal Bank of Scotland 6 Nessgate York YO1 9FY
	Santander 7 High Ousegate York YO1 8RZ

Directors' Report

For the year ending 30 June 2025

The directors present their report with the financial statements of the company for the year ending 30 June 2025.

Principal Activities

The principal activity of the company in the year under review was an educational establishment, including adult and other education.

Directors

The directors shown below have held office during the whole of the year from 1 July 2024 to 30 June 2025:

- Mr D S Sylvester
- Mr B D Broderson

Political and charitable donations

No contributions were made to political or other charitable organisations during the year.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and,
- prepare the accounts on the going concern basis unless it is inappropriate to pressure that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Qualifying third party indemnity provisions

No qualifying third-party indemnity provisions have been made during the year.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006; the provisions of Financial Reporting Standard 102 Section 1A for Small Entities and with the methods and principals of the Statement of Recommended Practice: Small Charities 2005.

Signed ON BEHALF OF THE BOARD by Mr David Scott Sylvester (Director)

.....

Date: 27.03.26

Trustees' Annual Report

For the year ending 30 June 2025

Introduction

The trustees of Calvary Chapel York present the accounts for the financial period 1 July 2024 to 30 June 2025.

The Trustees

The trustees who served the company during the year were as follows:

- Mr D S Sylvester
- Mr B D Broderson

Structure, Governance and Management

Organisational Structure

The Church Council, headed by the Pastor, is the governing body of the church. The Pastor has general supervision and direction of the church. He acts as chairman of all meetings of members and the Church Council. Members of the Church Council are Trustees of the charity.

The company is limited by guarantee, and trustees are also directors for the purposes of company law.

Risk Management

The Trustees are responsible for the management of the risks faced by Calvary Chapel York and the York campus of Calvary Chapel Bible College. Considerations of risk are also considered by the church elders and at Bible College staff meetings. Risks are identified and dealt with throughout the year.

Appointment of Trustees

All the Trustees are appointed by the Pastor of the Church and serve until retirement or removal from the Board of Trustees.

Training of new trustees

For someone to be considered for appointment as a Trustee of Calvary Chapel York, it would be expected for them to have experience of the Calvary Chapel movement and to be in agreement with the Calvary Chapel York statement of faith.

In the event of a new Trustee being appointed, opportunity would be given to them to participate in the life of Calvary Chapel York – services, prayer meetings and other events to familiarise themselves with the life of the Bible College e.g. by meeting the staff and the student body, by attending one or more of the regular weekly Bible College staff meetings and by observing the way classes are taught.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 4 of the 2006 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Objectives

A. To build up the Church and Bible College on a personal level

- To walk in forgiveness with one another from the heart
- To genuinely care for one another and have a healthy attitude
- To love one another with a pure heart
- To rest more, serve smarter, and labour more effectively through faith
- To develop a greater and more intimate relationship with the Lord through prayer and His word
- To organise fellowship events that build up true koinonia (community) and develop deeper friendships

Trustees' Annual Report (continued)

For the year ending 30 June 2025

- To live out as leaders the five-fold ministry in Ephesians 4:11-12 "And He Himself gave some to be apostles, some prophets, some evangelists, and some pastors and teachers, for the equipping of the saints for the work of ministry, for the edifying of the body of Christ."
- To use modern technology to help communicate with those involved with the church

B. To stir up the Church body to love and good works

- To encourage the body to use the gifts God has given them
- To encourage the body to be bold in sharing their faith
- To train up the body in evangelism through practical hands-on experience
- To encourage the body to trust and rely on the Lord for His strength
- To prayerfully organise a plan to be able to put their gifts into operation
- To encourage the body to consistently share their faith in every opportunity
- To provide monitoring and discipleship for those who would benefit

C. To continue teaching and preaching the Word of God through the power of His Spirit.

- Through Sunday morning and Sunday night Bible studies
- Through mid-week and home group studies
- Through open air evangelism
- Through internet and media forums / online CCBCY classes
- Through personal discipleship in the word
- Through the distribution of printed materials
- Through Psalms and Hymns and Spiritual songs
- Through Ladies' weekly Bible studies
- Through monthly Men's breakfasts
- Through Sunday lunch events for university students

Activities

The following were some of the activities that went ahead during the 2024-25 financial year are as follows:

CCY Church

We have continued to transmit our live Sunday morning services on livestream which has enabled people who are vulnerable or not feeling well on the day to watch from home and still have a connection with the church.

We continue to have prayer meetings on Tuesday and Thursday lunchtimes & Sunday morning before the service. The ladies have a Friday weekly prayer meeting on Zoom.

We have now settled into a schedule where we have Communion on the last Sunday of the month at the morning service and Ross Holden, the Youth pastor, normally does the Bible teaching; we follow this with a Bring and Share meal. As families tend to stay around after the meal to play or chat, we don't have a Sunday evening service that week.

We have moved the Sunday Evening of Worship and Prayer to the first Sunday of the month when we also share Communion. On the second, third and fourth Sunday evenings, Pastor David Sylvester has continued with the Overview of the Bible; he finished the book of Jeremiah in January and is now going through Ezekiel.

Various weekly home fellowships have continued to meet in different homes on different evenings through the week. In September 2025, we started additional Home Fellowships in Acomb, North Duffield and a University Student Bible Study at the church.

On 30th November, we had a Baby Dedication in the morning service for Grace Elisabeth Worsley followed by some Baptisms. The six people who were baptized included Bertie, whose parents are regular church attenders; two men from the church: Marcus and Colin; 2 newcomers: David and Tom and last but not least Valeria, a Bible College student from Peru. It was a joyful occasion followed by a Bring and Share meal.

In December we had a Bake Sale to raise some funds for a family in the church whose son needed specialist treatment in London. As the treatment was scheduled for the week leading up to Christmas, the funds raised would cover the cost of

Trustees' Annual Report (continued)

For the year ending 30 June 2025

staying there for a week which of course was at a premium for the time of year. They were very blessed with the proceeds and the treatment went well.

Events

Valentines Day Event

We held our first ever Valentine's night for couples. 17 couples attended and enjoyed a lovely meal: Jamie Higgins then compared a Mr & Mrs quiz between six different husband and wife teams which led to much laughter when a husband and wife remembered events differently or were unable to guess the right answers. The winners were Karl and Sarah with James and Ruth being a close second.

We then had a Q&A time. The panel consisted of Dave and Nancy Sylvester, Ross and Esther Holden and Mike and Helen Salmon. They answered questions which people had written out on pieces of heart shaped paper.

Pastors Conference May 2025

The title for the Conference was "By My Spirit" The Speakers this year were Dave Shirley, Bob Claycamp, John Chubik, Simon Lawrenson. Dave Barlow. It was attended by many Pastors, their wives and children from across the UK and Ireland.

There were specific afternoon meetings for Q & A discussions about the Holy Spirit for both Men and Women.

This year, we introduced different afternoon workshops on subjects which we hoped would be helpful: they were well attended.

- Prayer (John Chubik)
- Women in Ministry (Bethany Heard and Gwyn Walsh);
- Youth Ministry (Ross Holden and Dan Bard)
- Tech (Tom Flanagan, Dave & Juan Toro)
- Worship (Kemps, Toros, Howards);
- Things that Matter (Dave Shirley);
- Raising up Elders and Deacons (John Brown);
- Biblical Prophecy (Rick and Cindy Johnson)
- Outreach Planning (Mike and Theresa Howard);
- Support Ministry (Mike and Helen Salmon).

We were also able to have BBQ fellowship meals together at lunchtimes and a breakfast on the last day. Women from the church provided amazing cakes and goodies for the tea breaks.

Concerts

Dave wanted to provide a venue for Christian artists to give concerts at the church. In August Chris Renzema included York on his nationwide tour and Joel Garels also gave a concert supported by Jayne and Levi. The bands organised their own ticket sales and equipment.

Answers in Genesis (AIG) Conference

We hosted an AIG conference on 11th and 12th October 2025 organised by Jonathan Anderson and Andrea Dean. The talks by Simon Turpin covered the subjects of:

1. Genesis, the foundation of the Gospel:
2. Scoffers-Responding to those who deliberately overlook creation and the flood and
3. Why should we trust the Bible?

A free lunch was provided for the delegates on the Saturday. Simon Turpin spoke on Sunday morning at the church service.

Trustees' Annual Report (continued)

For the year ending 30 June 2025

Spanish Gatherings

As a number of Spanish speakers have join the church, Karina Saenz started a Spanish Gathering. There have been 2 meetings this year after morning services. Participants brought lunch dishes to share, listened to testimonies from other Spanish Speakers and Tim Gamwell also shared at one of them.

Men's Ministry

The Men have continued to meet for Breakfast on the last Saturday of the month. The speakers have included Pastor Dave Sylvester, Brandon Liesenfelt (a former Bible College student and intern), Andrew Goodwin, Jeff Roberts, Dan Gamwell and Tim Gamwell.

There was also a Men's Winter Gathering in Shipley 21st and 22nd November organised by Mike Howard of Calvary Chapel Harrogate. The theme was "Build on the Rock' Dave Sylvester was one of the keynote speakers and a group of men from the church attended.

Women's Ministry

There was a Women's Retreat in February where a group of women went to hear Janie Alfred on the topic of Perfect Peace based on Isaiah 26 v3. The workshops on Saturday afternoon included one led by Nancy Sylvester.

We were able to continue with Zoom prayer meetings on Friday morning generally having about 6 participants. We have been amazed how some of the prayers over this period were answered.

In the Spring term, the Ladies started an 11-week course looking at "the 10 Powerful Prayers of Paul for God's people" Nancy started the sessions by sharing generally about prayer. We hoped this would be an encouragement to more of the ladies to be involved in prayer and to pray more effectively. Ladies could attend the live at the church or remotely on Zoom. Participating via Zoom proved the more popular! We used Zoom break-out rooms to discuss the talk and then pray for each other. Karina continued to provide a group for our Spanish speaking ladies which was much appreciated.

For the Autumn, we embarked on a series of talks explaining about the Work of the Holy Spirit, finishing with a meeting to share testimonies about what ladies had learned but also what the Holy Spirit had been doing in their lives which was new to them.

In November, we had a Baby Shower for Laura Worsley and Ruth Morrison. Laura was unable to attend – she and her new baby Grace Elisabeth, who had arrived early, were both unwell. Ruth's baby is due at the end of December. We shared brunch together, played a baby products game and then were able to give suitable gifts to the new mums and to pray for them as they embarked on their new roles as mothers.

In December we were again able to invite ladies to join us for a Christmas Tea event. The focus this year was 'Jesus, the Light of the World' We were treated to wonderful food dishes provided by the church Ladies while Jayne and Levi Kemp sang Christmas songs and several Bible College students also shared carols. We were kept laughing by our resident actor Jamie as he covered the story of Pride and Prejudice in approximately 10 minutes with the help of Bible College student Megan, both of whom wore many different hats. Nancy gave a message about the Light of the World: Jesus came to bring us out of darkness into God's light. She used the scripture from John 8 v12 where Jesus said "I am the Light of the World. Whosoever follows me, He will not walk in darkness but will have the Light of Life" About 90 ladies were able to share in the event and left enthusing about the morning.

Young Adults

Hoai and Jess Nguyen have been able to continue with the Young Adult Bible Study on Friday evenings, which included university students and other young adults in the church of any age.

Children's Ministry

Trailblazers

In Easter Week 2025, we ran a 3-day morning event as an Easter Club which included crafts, games and songs. The activities were well received and around 40 children attended each day (but not always the same ones!)

The club activities were based on Psalm 91 v2 "He is my safe place and my fortress, My God, in Him will I trust" The sanctuary was expertly transformed into a castle with rooms for the different age groups of children. Helpers were dressed as hero

Trustees' Annual Report (continued)

For the year ending 30 June 2025

knights and princesses and we even had a giant who calmed unruly children by telling them he had got so big because he ate children. That calmed them down!

Jamie became Christian from the Pilgrims Progress and acted out the story with help from students from the Bible College. As usual he brought comedy into the proceedings and the skits were greatly enjoyed. Jonathan Anderson used the talks to share the gospel and some good conversations were also had by church people who came specifically to make visiting parents feel at home and chat about Jesus.
Ladies from the church supplied refreshments for parents who brought their children which were well received.

Little Doves

The parent and baby/toddler group restarted after Monique had her baby. Alexa also was back and attended with her two children. Omi and Vicky joined to help the group. They were pleased to have some new mums/dads come to the meetings and who also returned another week. One of the former ladies, whose child is now at school often drops in for a chart and fellowship with the other mums. The venue had been moved to the Chapel which worked better from a safety point of view and was smaller and easier to heat in the winter.

Youth

Ross Holden, Dan Bard and the support team, with some Bible College students helping, were able to continue to run the youth group Thursday evenings live at the church and to meet up for other activities. There have been an increasing number of youth attending with some church youth being able to invite their friends to join in.

In March 2025, Ross took the youth to the Emmaus Centre at Wydale Hall near Pickering for the weekend.

There was also a Youth Retreat which took place in June 2025 at the church.

Older Youth Group

The new older youth group has continued with alternatively meetings at the houses of Ross Holden and Jonathan Anderson on Saturday evenings.

Youth Age and Students Groups: we were again able to offer breakfasts for 3 weeks to welcome new University students. This resulted in students trying out Calvary Chapel as well as other churches and some have continued to come back and join the 5 who are now 2nd year students from last year's intake.

Outreach Ministries

Bridlington

During the year. There have been some significant renovations including the fitting of a boiler to heat the property. The roof needs fixing – during an inspection of a broken roof tile, it was discovered a bird had nested inside and was sitting on her eggs. It was decided to allow the birds to fledge before any further work was done in that area.

York

Sam and Eliana Dixon have continued to go out on the streets regularly mid-week to talk to and minister to homeless people. They have been reported on occasions to the police who have generally not acted upon the information – one homeless man had stuck up for them, saying he had asked them to pray for him. They continue to connect with people they see regularly living on the streets.

A group mainly of students from the universities led by Lydia, Josiah and the St. Johns CU have been out late talking to people outside clubs. We had an e-mail from a man who they had prayed for about an injured leg and shared with him. He said the team was very respectful and he appreciated their concern.

Trustees' Annual Report (continued)

For the year ending 30 June 2025

Food Bank

Collections monthly for the food bank have continued and delivered to our partners Waitrose. We also helped a couple from Colombia with a small child who were seeking asylum with food and clothing when needed.

Gatehouse Coffee

Caelen continues to run the coffee shop with help from his daughters plus the students in term time and also Jamie, Jayne & Levi.

Prison Ministry

Courses at the prison had been stopped by the authorities but a new course will restart hopefully in the near future.

Tang Hall Workshop

Nick Clarke plus some helpers has been able to do some refurbishment in the Tang Hall workshop. The vision is to provide men in Tang Hall with some woodworking skills, share the gospel message and simultaneously disciple them in their walk with the Lord. 'Workshop Wednesday' has been running now for a while with men joining in but not always on a consistent basis. They were able to make a bookcase for one of the men.

Ukraine

We have been able to provide both monetary and prayer support for the husband of a Ukrainian lady in the church as war in the Ukraine continues.

Bible College

The Bible College continues to attract students from the UK, Europe, Middle East, Mexico, Peru and America without any direct advertising. The Spring semester had 24 students and 3 interns. The Autumn / Fall term had 28 students and 3 graduating students.

Financial Review

During the year income has increased by 41%, driven primarily by a sharp reduction in the amount owing to Costa Mesa, due to year-on-year exchange rate fluctuations. Further to this, income from donations and charitable activities has increased significantly over the year, with the only reduction in income being related to a fall in other trading income, from the Coffee Shop. Overall, costs for the year have reduced, with less being spent on the Coffee Shop and general Church expenditure than in previous years. There was an increase in spending relating to the Bible College, which correlates with the increase in students during the year. Overall the charity generated a surplus for the year of £53,523.

Reserves Policy

It is the policy of Calvary Chapel York to have a small reserve to meet any unexpected expenditure.

Trustees' responsibility statement

The trustees (who are also the directors of Calvary Chapel York for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the income and expenditure of the company for that year.

Trustees' Annual Report (continued)

For the year ending 30 June 2025

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements an accounting estimates that are reasonable and prudent; and,
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Going Concern

Despite an increase in outgoings over the financial year, the charity has been able to maintain it's cash reserves. As such, at the date of signing these financial statements, the trustees expect the charity to continue to trade for the foreseeable future. On this basis, the trustees have prepared these financial statements on a going concern basis.

Summary

In the previous year we made progress across a wide range of ministries by equipping our people and reaching out with the Christian message. Over the coming year we want to take the Christian message further afield to some of the many countries where we now have connections.

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MR D SYLVESTER

Director

1 Barbican Road
York
YO10 5AA

Date: 27/03/26

Independent Examiner's Report

For the year ending 30 June 2025

I report on the accounts of Calvary Chapel York for the year ending 30 June 2025, which are set out on pages 14-22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeking explanations from you as trustees consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 130 of the 2011 Act, and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met, or

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

Nicola Ainscough FCA BSc
Chartered Accountant
Equilibrium Accountants Ltd
48 Goodramgate, York, YO1 7LF

26 March 2026

Statement of Financial Activities (Including the Income & Expenditure Account)

For the year ending 30 June 2025

	Notes	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
INCOME					
Incoming and endowments from:					
Donations and legacies	4	-	111,214	111,214	93,588
Charitable activities	5	20,916	164,249	185,165	149,363
Other trading activities	6	-	83,008	83,008	92,490
Investments	7	-	71	71	115
Other income	8	-	98,685	98,685	3,538
Total incoming resources		20,916	457,227	478,143	339,094
EXPENDITURE					
Expenditure on:					
Raising funds	9	-	(86,435)	(86,435)	(96,113)
Charitable activities	10/11	-	(328,580)	(328,580)	(346,338)
Other	12	-	(9,605)	(9,605)	(8,776)
Total resources expended		-	(424,620)	(424,620)	(451,227)
Transfer between funds		-	-	-	-
Net income / (expenditure) for the year		20,916	32,607	53,523	(112,133)
RECONCILIATION OF FUNDS					
Total funds brought forward as at 1 July 2024		6,276	1,560,855	1,567,131	1,679,264
Total funds carried forward as at 30 June 2025		27,192	1,593,462	1,620,654	1,567,131

The notes on pages 16-22 form a part of these financial statements.

A Statement of Total Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

There is no difference between the net income / (expenditure) for the year above and the historical cost equivalent. All activities are continuing.

Balance Sheet

As at 30 June 2025

	Notes	£	As at 30 Jun 25 £	£	As at 30 Jun 24 £
FIXED ASSETS					
Tangible assets	15		2,760,473		2,837,429
CURRENT ASSETS					
Stocks	16	6,006		5,762	
Debtors	17	68,113		43,774	
Cash at bank and in hand		113,635		96,692	
		187,755		145,228	
Creditors: Amounts falling due within one year	18		(93,043)		(82,469)
Net Current Assets / (Liabilities)			94,712		63,759
Total Assets less Current Liabilities			2,855,185		2,901,118
Creditors: Amounts falling due after more than one year	19		(1,234,531)		(1,334,057)
Net Assets			1,620,654		1,567,131
FUNDS					
Unrestricted income funds	20		1,593,462		1,560,855
Restricted income funds	21		27,192		6,276
Total Funds			1,620,654		1,567,131

The notes on pages 16-22 form a part of these financial statements.

Directors' benefits: advances, credit and guarantees

During the year no benefits, in the form of advances, credit and guarantees, were conferred upon directors of the company.

Guarantees and other financial commitments

During the year no guarantees or other financial commitments were made.

For the year ending 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and did not exceed the audit threshold under the Charities Act 2011 for the year in question. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of both the Companies Act 2006 and the Charities Act 2011, with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A – Small Entities.

The financial statements on pages 14-22 were approved by the members of the committee and authorised for issue on 27 March 2026 and are signed on their behalf by:

MR D SYLVESTER
Director
Company Registration Number: 07401663

Notes to the Financial Statements

For the year ending 30 June 2025

1. STATUTORY INFORMATION

Calvary Chapel York is a private company, limited by guarantee, registered in England and Wales, registration number 7401663. The registered office and principal place of business is 1 Barbican Road, York, YO10 5AA.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Accounting and Reporting by Charities for Smaller Entities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (Effective January 2015) - (Charities 'SORP' (FRS 102)); the provisions of FRS 102 Section 1A – Small Entities and all other applicable accounting standards in the United Kingdom.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity has adjusted the formats of those prescribed by the Companies Act 2006 to include headings that are relevant to its activities, to enable it to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The principal accounting policies, which have been applied consistently in the year, are set out below.

Revenue Recognition

Revenue is recognised in respect of gifts, donations, and funds received for goods and services supplied during the year, exclusive of trade discounts, upon receipt.

Cash Flow Statement

For the year ending 30 June 2025 the company was entitled to exemption from the requirement, under Financial Reporting Standard 1: Cash Flow Statements (Revised 1996), on the grounds that the company is classified as small (as per the thresholds set from 6 April 2008).

Fixed Assets

All fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated so as write off the cost of an asset, less it's estimated residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Plant & Equipment	- 25% reducing balance
Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Computer Equipment	- 33% reducing balance
Office Equipment	- 15% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. on a time expended basis or estimated usage.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll, and governance costs which support Calvary Chapel York activities.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

Funds structure

Unrestricted funds are funds that are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Restricted funds are used as and when the actual expenditure on specific projects is incurred.

4. DONATIONS AND LEGACIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 25 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £
Donations*						
Tithes and offerings	-	98,225	98,225	350	81,390	81,740
Other Income						
Tax Refunds on donations	-	12,989	12,989	-	11,848	11,848
	-	111,214	111,214	350	93,238	93,588

5. CHARTIABLE ACTIVITIES

	Restricted Funds** £	Unrestricted Funds £	Year to 30 Jun 25 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £
Primary purpose trading						
Bible College	20,916	95,512	116,428	-	96,090	96,090
Church	-	68,737	68,737	1,368	51,905	53,273
	20,916	164,249	185,165	1,368	147,995	149,363

6. OTHER TRADING ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 25 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £
Bible College	-	19	19	-	130	130
Church	-	489	489	548	25	573
Coffee Shop	-	82,500	82,500	-	91,787	91,787
	-	83,008	83,008	548	91,942	92490

7. INVESTMENTS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 25 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £
Bank Interest Receivable	-	71	71	-	115	115
	-	71	71	-	115	115

8. OTHER INCOME

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 25 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £
Miscellaneous Revenue	-	440	440	-	2,222	2,222
Foreign Currency Gains	-	98,245	98,245	-	1,316	1,316
	-	98,685	98,685	-	3,538	3,538

9. EXPENDITURE ON RAISING FUNDS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 25 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £
Coffee Shop	-	86,435	86,435	-	96,113	96,113
	-	86,435	86,435	-	96,113	96,113

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 25 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £
Bible College	-	35,708	35,708	9,618	29,668	39,286
Church expenditure	-	292,872	292,872	5,127	301,925	307,052
	-	328,580	328,580	14,745	331,593	346,338

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly £	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
Bible College	35,708	35,708	39,286
Church expenditure	292,872	292,872	307,052
	328,580	328,580	346,338

12. EXPENDITURE ON OTHER

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 25 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £
Governance costs	-	2,160	2,160	-	2,130	2,130
Bank charges	-	5,323	5,323	-	4,678	4,678
Loan interest payable	-	1,800	1,800	-	1,800	1,800
Sale of asset	-	322	322	-	168	168
	-	9,605	9,605	-	8,776	8,776

13. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
Depreciation	81,594	81,413
Exchange gains / (losses)	98,245	1,316

14. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
Wages and salaries	70,139	71,791
Social security costs	-	-
	70,139	71,791

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
Charitable activities	2	2
Activities for generating funds	3	3
Management and administration of the charity	3	3
	8	8

No employee received remuneration of more than £60,000 during the year.

Trustee Remuneration and benefits

Included in wages and salaries is £6,600 (2024: £6,600) paid to trustee, Mr D Sylvester and £6,000 (2024: £6,000) paid to Mrs N Sylvester, the wife of Mr D Sylvester. Mr D Sylvester was also paid £3,000 (2024: £3,000) living allowance to cover the costs of providing hospitality and support to both congregation members, bible college students and guest speakers. This remuneration was paid to Mr Sylvester with the approval of all trustees in recognition of his role as Pastor of the congregation. No pension contributions were provided as part of his remuneration during the year.

Trustee Expenses

Mr Sylvester was reimbursed £5,952 (2024: £5,818) for expenses incurred in fulfilling his duties as Pastor of the church. The nature of the expenses reimbursed includes travel, mobile phone, accommodation, subsistence, and equipment purchase reimbursements.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant & Equipment £	Fixtures & Fittings £	Computer Equipment £	Other Assets £	Total £
Cost						
As at 1 July 2024	3,647,700	60,930	42,890	20,782	14,252	3,786,554
Additions	-	2,247	308	2,448	-	5,003
Disposals	-	-	(100)	(688)	-	(788)
As at 30 June 2025	3,647,700	63,177	43,098	22,542	14,252	3,790,769
Accumulated Depreciation						
As at 1 July 2024	838,971	47,226	36,357	17,295	9,276	949,125
Charge for the year	72,954	3,988	1,696	1,839	1,118	81,595
Disposals	-	-	(44)	(380)	-	(424)
As at 30 June 2025	991,925	51,214	38,009	18,754	10,394	1,030,296
Net Book Value						
As at 30 June 2025	2,735,775	11,963	5,089	3,788	3,858	2,760,473
As at 1 July 2024	2,808,729	13,704	6,533	3,487	4,976	2,837,429

16. STOCK

	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
Stock	6,006	5,762
	6,006	5,762

17. DEBTORS

	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
Trade debtors	52,846	26,918
Accrued Income	775	1,000
Prepayments	14,492	15,856
	68,113	43,774

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
Bank loans and overdrafts	-	-
Other Creditors	46,024	51,369
Deferred Income	42,445	24,620
Accruals	4,574	6,480
	93,043	82,469

The company secures the following liabilities disclosed under creditors falling due within one year:

	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
Bank loans and overdrafts	-	-
	-	-

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Year to 30 Jun 25 Total £	Year to 30 Jun 24 Total £
Other long-term loans	1,234,531	1,334,057
	1,234,531	1,334,057

Related Parties

Mr B Brodersen, a Trustee of Calvary Chapel York, is the Senior Pastor at Calvary Chapel Costa Mesa. Calvary Chapel Costa Mesa have loaned Calvary Chapel York £1,164,531.

20. UNRESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2024 £	Balance at 30 Jun 2025 £
General Funds	457,227	(424,620)	-	1,560,855	1,593,462
	457,227	(424,620)	-	1,560,855	1,593,462

21. RESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2024 £	Balance at 30 Jun 2025 £
Restricted Funds	20,916	-	-	6,276	27,192
	20,916	-	-	6,276	27,192

The restricted funds are as follows:

CCY Designated	£6,276
CCYBC Designated	£20,916

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Unrestricted income funds	2,760,473	94,712	(1,234,531)	1,620,654
Restricted income funds	-	-	-	-
	2,760,473	94,712	(1,234,531)	1,620,654

23. COMPANY LIMITED BY GUARANTEE

The company is limited by members' guarantees and therefore has no share capital. The guarantee given by members is limited to £1.

HM Revenue & Customs

Company Tax Return

CT600 (2025) Version 3

for accounting periods starting on or after 1 April 2015

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	Calvary Chapel York
2	Company registration number	07401663
3	Tax reference	1559922727
4	Type of company	8

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity	6	SME
7	NI employer	8	Special circumstances

About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	35	to DD MM YYYY
	01 07 2024		30 06 2025

Put an 'X' in the appropriate boxes below

40	A repayment is due for this return period
45	Claim or relief affecting an earlier period
50	Making more than one return for this company now
55	This return contains estimated figures
60	Company part of a group that is not small
65	Notice of disclosable avoidance schemes

Transfer pricing

70	Compensating adjustment claimed
75	Company qualifies for SME exemption

About this return - continued

Accounts and computations

80	**I attach accounts and computations for the period to which this return relates**	
85	**I attach accounts and computations for a different period**	
90	**If you're not attaching the accounts and computations, explain why**	

Supplementary pages enclosed

95	**Loans and arrangements to participators by close companies** - form CT600A	
100	**Controlled foreign companies, foreign permanent establishment exemptions, hybrid and other mismatches** - form CT600B	
105	**Group and consortium** - form CT600C	
110	**Insurance** - form CT600D	
115	**Charities and Community Amateur Sports Clubs (CASCs)** - form CT600E	X
120	**Tonnage tax** - form CT600F	
125	**Northern Ireland** - form CT600G	
130	**Cross-border royalties** - form CT600H	
135	**Supplementary charge in respect of ring fence trades** - form CT600I	
140	**Disclosure of Tax Avoidance Schemes** - form CT600J	
141	**Restitution tax** - form CT600K	
142	**Research and Development** - form CT600L	
143	**Freeports and Investment Zones** - form CT600M	
144	**Residential Property Developer Tax (RPDT)** - form CT600N	
96	**Creative industries** - form CT600P	

Tax calculation - Turnover

145	**Total turnover from trade**	£ 82500.00
150	**Banks, building societies, insurance companies and other financial concerns** - put an 'X' in this box if you do not have a recognised turnover and have not made an entry in box 145	

Income

155	**Trading profits**	£ .00
160	**Trading losses brought forward set against trading profits**	£ .00
165	**Net trading profits** - box 155 minus box 160	£ .00
170	**Bank, building society or other interest, and profits from non-trading loan relationships**	£ .00
172	**Put an 'X' in box 172 if the figure in box 170 is net of carrying back a deficit from a later accounting period**	

Income - continued

175	**Annual payments not otherwise charged to Corporation Tax and from which Income Tax has not been deducted**		.00
180	**Non-exempt dividends or distributions from non-UK resident companies**		.00
185	**Income from which Income Tax has been deducted**		.00
190	**Income from a property business**		.00
195	**Non-trading gains on intangible fixed assets**		.00
200	**Tonnage tax profits**		.00
205	**Income not falling under any other heading**		.00

Chargeable gains

210	**Gross chargeable gains**		.00
215	**Allowable losses including losses brought forward**		.00
220	**Net chargeable gains** - box 210 minus box 215		.00

Profits before deductions and reliefs

225	**Losses brought forward against certain investment income**		.00
230	**Non-trade deficits on loan relationships (including interest) and derivative contracts (financial instruments) brought forward set against non-trading profits**		.00
235	**Profits before other deductions and reliefs** - net sum of boxes 165 to 205 and 220 minus sum of boxes 225 and 230		.00

Deductions and reliefs

240	**Losses on unquoted shares**		.00
245	**Management expenses**		.00
250	**UK property business losses for this or previous accounting period**		.00
255	**Capital allowances for the purposes of management of the business**		.00
260	**Non-trade deficits for this accounting period from loan relationships and derivative contracts (financial instruments)**		.00

Deductions and Reliefs - continued

263	Carried forward non-trade deficits from loan relationships and derivative contracts (financial instruments)	£ .00
265	Non-trading losses on intangible fixed assets	£ .00
275	Total trading losses of this or a later accounting period	£ .00
280	Put an 'X' in box 280 if amounts carried back from later accounting periods are included in box 275	
285	Trading losses carried forward and claimed against total profits	£ .00
290	Non-trade capital allowances	£ .00
295	Total of deductions and reliefs - total of boxes 240 to 275, 285 and 290	£ .00
300	Profits before qualifying donations and group relief - box 235 minus box 295	£ .00
305	Qualifying donations	£ .00
310	Group relief	£ .00
312	Group relief for carried forward losses	£ .00
315	Profits chargeable to Corporation Tax - box 300 minus boxes 305, 310 and 312	£ 0 .00
320	Ring fence profits included	£ .00
325	Northern Ireland profits included	£ .00

Tax calculation

326	Number of associated companies in this period	
327	Number of associated companies in the first financial year	
328	Number of associated companies in the second financial year	
329	Put an 'X' in box 329 if the company is chargeable at the small profit rate or is entitled to marginal relief	

Enter how much profit has to be charged and at what rate

	Financial year (yyyy)		Amount of profit		Rate of tax %		Tax	
330		335	£	340		345	£	p
		350	£	355		360	£	p
		365	£	370		375	£	p
380		385	£	390		395	£	p
		400	£	405		410	£	p
		415	£	420		425	£	p

Tax calculation - continued

Corporation Tax - total of boxes 345, 360, 375, 395, 410 and 425	430	
Marginal relief	435	
Corporation Tax chargeable - box 430 minus box 435	440	0.00

Reliefs and deductions in terms of tax

445	**Community Investment Tax Relief**	
450	**Double Taxation Relief**	
455	**Put an 'X' in box 455 if box 450 includes an underlying rate relief claim**	
460	**Put an 'X' in box 460 if box 450 includes an amount carried back from a later period**	
465	**Advance Corporation Tax**	
470	**Total reliefs and deduction in terms of tax** - total of boxes 445, 450 and 465	

Coronavirus support schemes and overpayments (see CT600 Guide for definitions)

471	**Coronavirus Job Retention Scheme (CJRS) received**	
472	**CJRS entitlement**	
473	**CJRS overpayment already assessed or voluntary disclosed**	
474	**Other coronavirus overpayments**	

Energy levies

986	**Energy (Oil and Gas) Profits Levy (EOGPL) amounts liable**	0
987	**Electricity Generator Levy (EGL) exceptional generation receipts**	0

Calculation of tax outstanding or overpaid

475	**Net Corporation Tax liability** - box 440 minus box 470	
480	**Tax payable on loans and arrangements to participators**	
485	**Put an 'X' in box 485 if you completed box A70 in the supplementary pages CT600A**	
490	**Controlled Foreign Companies (CFC) tax payable**	
495	**Bank levy payable**	
496	**Bank surcharge payable**	
497	**Residential Property Developer Tax (RPDT) payable**	

Calculation of tax outstanding or overpaid - continued

500	**CFC tax, bank levy, bank surcharge and RPDT payable** – total of boxes 490, 495, 496 and 497	
501	**EOGPL payable**	
502	**EGL payable**	
505	**Supplementary charge (ring fence trades) payable**	
510	**Tax chargeable** – total of boxes 475, 480, 500, 501, 502 and 505	0.00
515	**Income Tax deducted from gross income included in profits**	
520	**Income Tax repayable to the company**	
525	**Self-assessment of tax payable before restitution tax and coronavirus support scheme overpayments** – box 510 minus box 515	0.00
526	**Coronavirus support schemes overpayment now due** – total of boxes 471 and 474 minus boxes 472 and 473	
527	**Restitution tax**	
528	**Self-assessment of tax payable** – total of boxes 525, 526 and 527	0.00

Tax reconciliation

530	**Research and Development credit**	
535	**(Not currently used)**	
540	**Creatives tax credit**	
541	**Audio-Visual expenditure credit (AVEC) and Video Games expenditure credit (VGEC)**	
545	**Total of Research and Development credit, creatives tax credit and AVEC/VGEC** – total box 530 to 541	
550	**Land remediation tax credit**	
555	**Life assurance company tax credit**	
560	**Total land remediation and life assurance company tax credit** – total box 550 and 555	
565	**Capital allowances first-year tax credit**	
570	**Surplus Research and Development credits and creatives tax credit payable** – box 545 minus box 525	

Tax reconciliation - continued

575	**Land remediation or life assurance company tax credit payable** - total of boxes 545 and 560 minus boxes 525 and 570	.
580	**Capital allowances first-year tax credit payable** - boxes 545, 560 and 565 minus boxes 525, 570 and 575	.
585	**Ring fence Corporation Tax included**	.
586	**NI Corporation Tax included**	.
590	**Ring fence supplementary charge included**	.
595	**Tax already paid (and not already repaid)**	.
600	**Tax outstanding** - box 525 minus boxes 545, 560, 565 and 595	.
605	**Tax overpaid including surplus or payable credits** - total sum of boxes 545, 560, 565 and 595 minus 525	.
610	**Group tax refunds surrendered to this company**	.
614	**Audio-Visual expenditure credit and Video Games expenditure credit surrendered to this company**	.
615	**Research and Development expenditure credits surrendered to this company**	.

Exporter information

During the return period, did the company export goods and/or services to individuals, enterprises or organisations outside the United Kingdom (UK)?

616 **Yes - goods** 617 **Yes - services** 618 **No - neither**

Indicators and information

620	**Franked investment income/Exempt ABGH distributions**	.
625	**Number of 51% group companies**	

Put an 'X' in the relevant boxes, if in the period, the company:

630	**should have made (whether it has or not) instalment payments as a large company under the Corporation Tax (Instalment Payments) Regulations**
631	**should have made (whether it has or not) instalment payments as a very large company under the Corporation Tax (Instalment Payments) Regulations**
635	**is within a group payments arrangement for the period**
640	**has written down or sold intangible assets**
645	**has made cross-border royalty payments**
647	**Eat Out to Help Out Scheme: reimbursed discounts included as taxable income**

Information about enhanced expenditure and tax reliefs

Research and Development (R&D) or creatives enhanced expenditure and tax reliefs

650	Put an 'X' in box 650 if a R&D claim is made by a small or medium-sized enterprise (SME), including a SME subcontractor to a large company and/or for all creatives claims	
653	Put an 'X' in box 653 if the claim is made by a R&D intensive SME	
655	Put an 'X' in box 655 if the claim is made by a large company	
656	Put an 'X' in box 656 to confirm that a R&D claim notification form has been submitted	
657	Put an 'X' in box 657 to confirm that a R&D additional information form has been submitted	
658	Put an 'X' in box 658 to confirm that a Creatives additional information form has been submitted	
659	R&D expenditure qualifying for SME/R&D intensive SME relief	£ .00
660	R&D enhanced expenditure	£ .00
663	Creatives core expenditure	£ .00
665	Creatives additional deduction	£ .00
670	R&D enhanced expenditure and creatives additional deduction total box 660 and box 665	.00
675	R&D enhanced expenditure of a SME on work subcontracted to it by a large company	£ .00
680	Vaccine research expenditure	£ .00

Land remediation enhanced expenditure

685	Enter the total enhanced expenditure	.00

Information about capital allowances and balancing charges/disposal values

Allowances and charges in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	690 £ 562	
Full expensing	688 £	689 £
Machinery and plant - super-deduction	691 £	692 £
Machinery and plant - special rate allowance	693 £	694 £
Machinery and plant - special rate pool	695 £	700 £
Machinery and plant - main pool	705 £ 1146	710 £
Structures and buildings	711 £	
Business premises renovation	715 £	720 £
Other allowances and charges	725 £	730 £

Allowances and charges in the calculation of trading profits and losses - continued

	Capital allowances	Disposal value
Electric vehicle charge-points	713 £	714 £
Enterprise zones	721 £	722 £
Zero-emission goods vehicles	723 £	724 £
Zero-emission cars	726 £	727 £

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances	Balancing charges
Annual investment allowance	735 £	
Structures and buildings	736 £	
Full expensing	733 £	734 £
Business premises renovation	740 £	745 £
Machinery and plant - super-deduction	741 £	742 £
Machinery and plant - special rate allowance	743 £	744 £
Other allowances and charges	750 £	755 £

	Capital allowances	Disposal value
Electric vehicle charge-points	737 £	738 £
Enterprise zones	746 £	747 £
Zero-emission goods vehicles	748 £	749 £
Zero-emission cars	751 £	752 £

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	
765	Designated environmentally friendly machinery and plant	
770	Machinery and plant on long-life assets and integral features	
771	Structures and buildings	
772	Machinery and plant - super-deduction	
773	Machinery and plant - special rate allowance	
775	Other machinery and plant	562.00

Losses, deficits and excess amounts

Amount arising

		Amount		Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780	£ 5335	785	£
Losses of trades carried on wholly outside the UK	790	£		
Non-trade deficits on loan relationships and derivative contracts	795	£	800	£
UK property business losses	805	£	810	£
Overseas property business losses	815	£		
Losses from miscellaneous transactions	820	£		
Capital losses	825	£		
Non-trading losses on intangible fixed assets	830	£	835	£

Excess amounts

		Amount		Maximum available for surrender as group relief
Non-trade capital allowances			840	£
Qualifying donations			845	£
Management expenses	850	£	855	£

Northern Ireland information

856	Amount of group relief claimed which relates to NI trading losses used against rest of UK/mainstream profits	£ . 0 0
857	Amount of group relief claimed which relates to NI trading losses used against NI trading profits	£ . 0 0
858	Amount of group relief claimed which relates to rest of UK/mainstream losses used against NI trading profits	£ . 0 0

Overpayments and repayments

Small repayments

860 **Do not repay sums of** £ . 0 0 **or less.**

Read the overpayments and repayments section of the Company Tax Return Guide for specific guidance on when and how to make an entry in this box.

Repayments for the period covered by this return

865	Repayment of Corporation Tax	£ .
870	Repayment of Income Tax	£ .
875	Payable Research and Development tax credit	£ .
880	Payable Research and Development expenditure credit	£ .
885	Payable creatives tax credit	£ .
886	Payable Audio-Visual expenditure credit and Video Games expenditure credit	£ .
890	Payable land remediation or life assurance company tax credit	£ .
895	Payable capital allowances first-year tax credit	£ .

Surrender of tax refund within group

Including surrenders under the Instalment Payments Regulations

900 **The following amount is to be surrendered** £ .

Put an 'X' in the appropriate boxes below

the joint Notice is attached 905

or

will follow 910

915 **Please stop repayment of the following amount until we send you the Notice** £ .

Bank details (for a person to whom a repayment is to be made)

920 **Name of bank or building society**

925 **Branch sort code**

930 **Account number**

935 **Name of account**

940 **Building society reference**

Payments to a person other than the company

943 **Put an 'X' in box 943 if there is a R&D payable credit and one of the conditions listed in the CT600 Guide is applicable**

945 **Complete the authority below if you want the repayment to be made to a person other than the company**
I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)

950 **of** (enter company name)

955 **authorise** (enter name)

960 **of address** (enter address)

965 **Nominee reference**

to receive payment on company's behalf

970 **Name**

Declaration

Declaration
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.

I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.

975 **Name**
David Sylvester

980 **Date** DD MM YYYY
27 03 2026

985 **Status**
Director

HM Revenue & Customs

Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E - Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	**Company name (name of charity or CASC)**	Calvary Chapel York
E2	**Tax reference**	1 5 5 9 9 2 2 7 2 7
	Period covered by this supplementary page (cannot exceed 12 months)	
E3	**from** *DD MM YYYY*	0 1 0 7 2 0 2 4
E4	**to** *DD MM YYYY*	3 0 0 6 2 0 2 5

Claims to exemption (this section should be completed in all cases)

	Charity/CASC repayment reference	E5
	Charity Commission registration number, or OSCR number (if applicable)	E10 1139213
	Put an 'X' in the relevant box if during the period covered by these supplementary pages:	
	The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains *(Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)*	E15 X
	All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20
	Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25 X
	I claim exemption from tax	
	Name	E30 David Sylvester
	Status	E35 Director
	Date *DD MM YYYY*	E40

Repayments

To make a repayment claim for the period covered by these supplementary pages, please register and enrol to use the Charities Online service. See CT600 guide for further information.

Put an 'X' in the box if during the period covered by these supplementary pages you have over claimed tax. E45

Information required

Enter details of any income received from the following sources, claimed as exempt from tax in the hands of the charity/CASC. Enter the figure included in the charity's/CASC'S accounts for the period covered by this return.

Non-exempt amounts should be entered on form CT600 in the appropriate boxes.

Type of income		Amount
Enter total turnover from exempt charitable trading activities	E50	395134.00
Investment income - exclude any amounts included on form CT600	E55	.00
UK land and buildings - exclude any amounts included on form CT600	E60	.00
Gift Aid - exclude any amounts included on form CT600	E65	.00
From other charities - exclude any amounts included on form CT600	E70	.00
Gifts of shares or securities received	E75	.00
Gifts of real property received	E80	.00
Other sources (not included above)	E85	.00
Total of boxes E50 to E85	E90	395134.00

Enter details of expenditure as shown in the charity's/CASC's accounts for the period covered by these supplementary pages

Type of expenditure		Amount
Trading costs in relation to exempt charitable activities (in box E50)	E95	-338185.00
UK land and buildings costs in relation to exempt charitable activities (in box E60)	E100	.00
All general administration/governance costs	E105	.00
All grants and donations made within the UK	E110	.00
All grants and donations made outside the UK	E115	.00
Other expenditure not included above, or not used in calculating figures entered on the form CT600	E120	.00
Total of boxes E95 to E120	E125	-338185.00

www.equilaccs.co.uk

EQUILIBRIUM

Reference: ADC011 2024-25

Corporation Tax Declaration Form

Enclosed is a copy of the information that will be transmitted to HM Revenue & Customs, once authorised by you. The copy includes all completed supplementary pages and attachments.

Before transmitting the return (or amendment) information to HM Revenue & Customs, using the Company Tax Return Online Service, your tax advisor must provide you with a copy of your tax return (or amended tax return) information for you to declare that the information is correct and complete, to the best of your knowledge and belief, and approve submission to HM Revenue & Customs.

If you give false information or conceal any part of your income or chargeable gains, you may be liable to financial penalties. It is recommended that you return a copy of the tax return (or amended tax return) information transmitted to HM Revenue & Customs.

Company Accounts Declaration Form

Enclosed is a copy of the information that will be transmitted to Companies House, once authorised by you. The copy includes all completed supplementary pages and attachments.

Before transmitting the accounts (or amendments) to Companies House using the Companies House Web-filing Service, your tax advisor must provide you with a copy of your accounts (or amended accounts) for you to declare that the information is correct and complete, to the best of your knowledge and belief, and approve submission to Companies House.

If you give false information or conceal any part of your company's transactions, you may be liable to financial penalties. It is recommended that you retain a copy of the accounts (or amended amounts) transmitted to Companies House.

Declaration

I understand that when I advise Equilibrium that I have approved this copy then they will be entitled to submit my company accounts (or amended accounts) and tax return (or amended tax return) using the Companies House Web-filing Service and the Company Tax Return Online Service, respectively.

Name: [signature] Date 27/03/2026

Signature: DAVID SYLVESTER

ICAEW CHARTERED ACCOUNTANTS

CALVARY CHAPEL YORK

England & Wales - Charity number 1139213

Accounts

CALVARY CHAPEL YORK

FINANCIAL REPORTS

For the year ending 30 June 2024

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Reference and Administrative Information

For the year ending 30 June 2024

Charity Details

Registered Charity Name:	Calvary Chapel York
Other known names:	Calvary Chapel Bible College York Gatehouse Coffee Shop
Charity Number:	1139213 (England and Wales)
Principal Office Address:	1 Barbican Road York YO10 5AA
Trustees:	Mr D S Sylvester Mr B D Broderson

Company Details

Company Name:	Calvary Chapel York
Governance Structure:	Limited by guarantee
Company Registration Number:	07401663 (England and Wales)
Registered Office Address:	1 Barbican Road York YO10 5AA
Directors:	Mr D S Sylvester Mr B D Broderson
Senior Staff:	Mr D S Sylvester

Reference and Administrative Information (continued)

For the year ending 30 June 2024

Other Relevant Organisations or Persons

Accountant:	Equilibrium Accountants Ltd 48 Goodramgate York YO1 7LF
Bankers:	The Royal Bank of Scotland 6 Nessgate York YO1 9FY
	Santander 7 High Ousegate York YO1 8RZ

Directors' Report

For the year ending 30 June 2024

The directors present their report with the financial statements of the company for the year ending 30 June 2024.

Principal Activities

The principal activity of the company in the year under review was an educational establishment, including adult and other education.

Directors

The directors shown below have held office during the whole of the year from 1 July 2023 to 30 June 2024:

- Mr D S Sylvester
- Mr B D Broderson

Political and charitable donations

No contributions were made to political or other charitable organisations during the year.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and,
- prepare the accounts on the going concern basis unless it is inappropriate to pressure that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Qualifying third party indemnity provisions

No qualifying third-party indemnity provisions have been made during the year.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006; the provisions of Financial Reporting Standard 102 Section 1A for Small Entities and with the methods and principals of the Statement of Recommended Practice: Small Charities 2005.

Signed ON BEHALF OF THE BOARD by Mr David Scott Sylvester (Director)

.....

Date: 27.03.2025

Trustees' Annual Report

For the year ending 30 June 2024

Introduction

The trustees of Calvary Chapel York present the accounts for the financial period 1 July 2023 to 30 June 2024.

The Trustees

The trustees who served the company during the year were as follows:

- Mr D S Sylvester
- Mr B D Broderson

Structure, Governance and Management

Organisational Structure

The Church Council, headed by the Pastor, is the governing body of the church. The Pastor has general supervision and direction of the church. He acts as chairman of all meetings of members and the Church Council. Members of the Church Council are Trustees of the charity.

The company is limited by guarantee, and trustees are also directors for the purposes of company law.

Risk Management

The Trustees are responsible for the management of the risks faced by Calvary Chapel York and the York campus of Calvary Chapel Bible College. Considerations of risk are also considered by the church elders and at Bible College staff meetings. Risks are identified and dealt with throughout the year.

Appointment of Trustees

All the Trustees are appointed by the Pastor of the Church and serve until retirement or removal from the Board of Trustees.

Training of new trustees

For someone to be considered for appointment as a Trustee of Calvary Chapel York, it would be expected for them to have experience of the Calvary Chapel movement and to be in agreement with the Calvary Chapel York statement of faith.

In the event of a new Trustee being appointed, opportunity would be given to them to participate in the life of Calvary Chapel York – services, prayer meetings and other events to familiarise themselves with the life of the Bible College e.g. by meeting the staff and the student body, by attending one or more of the regular weekly Bible College staff meetings and by observing the way classes are taught.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 4 of the 2006 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Objectives

A. To build up the Church and Bible College on a personal level

- To walk in forgiveness with one another from the heart
- To genuinely care for one another and have a healthy attitude
- To love one another with a pure heart
- To rest more, serve smarter, and labour more effectively through faith
- To develop a greater and more intimate relationship with the Lord through prayer and His word
- To organise fellowship events that build up true koinonia (community) and develop deeper friendships

Trustees' Annual Report (continued)

For the year ending 30 June 2024

- To live out as leaders the five-fold ministry in Ephesians 4:11-12 "And He Himself gave some to be apostles, some prophets, some evangelists, and some pastors and teachers, for the equipping of the saints for the work of ministry, for the edifying of the body of Christ."
- To use modern technology to help communicate with those involved with the church

B. To stir up the Church body to love and good works

- To encourage the body to use the gifts God has given them
- To encourage the body to be bold in sharing their faith
- To train up the body in evangelism through practical hands-on experience
- To encourage the body to trust and rely on the Lord for His strength
- To prayerfully organise a plan to be able to put their gifts into operation
- To encourage the body to consistently share their faith in every opportunity
- To provide monitoring and discipleship for those who would benefit

C. To continue teaching and preaching the Word of God through the power of His Spirit.

- Through Sunday morning and Sunday night Bible studies
- Through mid-week and home group studies
- Through open air evangelism
- Through internet and media forums / online CCBCY classes
- Through personal discipleship in the word
- Through the distribution of printed materials
- Through Psalms and Hymns and Spiritual songs
- Through Ladies' weekly Bible studies
- Through monthly Men's breakfasts
- Through Sunday lunch events for university students

Activities

The following were some of the activities that went ahead during the 2023-24 financial year are as follows:

CCY Church

We have continued to offer our Sunday morning services on livestream as well as being able to have live meetings. This has enabled people who are vulnerable to watch from home and still be plugged into the church. We are continuing with prayer meetings on Tuesday and Thursday lunchtimes and Sunday morning before the service. The ladies have a weekly prayer meeting on zoom.

We are pleased that after all the restrictions of Covid and the resulting reticence of vulnerable people to restart attending the church, we are pleased that some people have felt able to return to services and some new families have started to attend. This has resulted in an increase in the number particularly of children who attend the Youth Group, Trailblazers and Sunday School.

We have now settled into a schedule where we have Communion on the First Sunday of the month at the morning service, following by a Bring and Share Meal. During the summer months we have used the BBQs for burgers and hot dogs for the meal. People have been encouraged to sit around and chat after the meal and so we have not had a Sunday evening service that week.

We have therefore moved the Sunday Evening of Worship, Prayer and Communion to the second Sunday of the month. On the second and third Sunday evenings, we have continued with the Overview of the Bible; just finishing the book of Jeremiah in January and then starting Lamentations.

The men have continued to meet for Breakfast on the last Saturday of the month and had different speakers after each breakfast. Steve Bryars shared his journey through different cancer treatments to the point where now he is cancer fee, which was very encouraging.

Trustees' Annual Report (continued)

For the year ending 30 June 2024

Various weekly home fellowships continued to meet in different homes on different evenings through the week. In November we added an additional home fellowship led by Mike Salmon for the east side of York. The Friday evening for Young Adults with Hoai Nguyen has been popular.

Events

Pastors Conference May 2024

This year the conference theme was from Psalm 62:5 where David says, "My soul, wait thou only upon God, for my expectation is from him."

Dave's remarks to the Pastors and Leaders were 'One of the greatest lessons we can learn is about waiting and expectation. It was important enough to David that he had a conversation with his soul about it!' And our prayer was 'May we wait only upon God this week and have a great expectation from Him. Pray that God would work wonderfully by his Spirit in our hearts and lives for this to happen!'

We had several speakers, Gilbert Lennox from Ireland, Dave Shirley and Richard Cimino from the USA, Brian Brodersen from Calvary Chapel Costa Mesa, Rafael Manzanares from Santa Ponsa Majorca. It really was a blessed conference with great messages from the speakers and fellowship with one another during the mealtimes.

The morning worship times were provided by Clare Toro, John McCarthy, Greg Vibbert and the evening by Levi and Jayne Kemp. We were also treated to performances by the classical guitarist Rodrigo Rodriguez.

There were 84 delegates and their wives plus 25 of their children. We were able to provide Youth meetings led by Ross Holden, Tom Flanagan and Christina Brown; meetings for 6–10-year-olds led by Esther Holden with her daughter Jess helping plus an under 5's group, creche and the younger children ably organised Monique Hodgson.

We were able to have BBQs, though sometimes having to dodge showers, and the church ladies provided wonderful cakes from the refreshment breaks. We were grateful for the church people who came to help prepare the food and drinks, help in the children's groups and served in numerous ways. It was a great team effort.

Men's Ministry

On the last Saturday of the month, there have been Men's Breakfasts with different men sharing including Dave Sylvester. Other contributions came from Dave Syvester, Andrew Goodwin and Mike Salmon.

Women's Ministry

We were able to continue with zoom prayer meetings on Friday morning generally having about 6 ladies consistently. They have been encouraged by the answers to prayer received: Praise God!

On 2 December 2023, we hosted a Christmas Tea. Ladies provided scrumptious food, and we have some Christmas carols and songs, and a comedy routine from Jamie which is always much appreciated. Nancy gave a talk after a presentation of 'The Three Trees' and the gospel was shared. About 90 women attended, some for the first time but many who wanted to come back again for the experience.

In the Autumn, the ladies concluded the studies based on Nancy Sylvester's Book 'You're More Than Dirt' working through a personal journey.

There was a Ladies Weekend Retreat organised by Calvary Chapel Harrogate in February 2024, with the keynote speaker once again being Cheryl Brodersen. The title was 'Indebted to Love'. A few women attended for the weekend and some for the day on Saturday.

In the Spring Term, the ladies commenced an 11-week study on Psalm 119 taking a stanza of 8 verses per week. This was attended by a few ladies live at the church and the rest of the ladies on zoom with breakout groups for discussion. Nancy Sylvester or Helen Salmon shared talks each week on the appropriate stanza then we went into smaller breakout group to talk about what God had showed us that week from the passage, finishing with a time of prayer.

Trustees' Annual Report (continued)

For the year ending 30 June 2024

Young Adults: Formerly University Student Ministry

Hoai and Jess Nguyen have been able to continue with the Young Adult Bible Study on Friday evenings, which included university students and other young adults in the church.

Children's Ministry

Esther Holden ably organises Sunday School classes with a team of Sunday School teachers and helpers. One of the groups became so large that it has had to be split into two groups and some more teachers have come forward to help.

Trailblazers

Trailblazers has continued during school term time with a good attendance of children. They celebrated Christmas was a party in December.

In Easter Week, March 2024, we ran a morning 2-day event as an Easter Club, which included crafts, games and songs. The days were entitled 'The Great Adventure' and included live 'interviews' with a selection of missionaries who told their stories of their great adventures with God. This included Amy Carmichael, who went to India; Gladys Aylward - China, Jacob Deshazer – Japan, George Muller – Bristol, Brother Andrew – Holland, Corrie Ten Boom – Holland and Mary Slessor – Africa. The sanctuary was transformed into an airport terminal with reception desk and different routes for different age groups, flags from different countries and pictures on the children's craft rooms of children in their countries dress and other images like palm trees and windmills. In all, there were 40 different children who joined the event and they appeared to thoroughly enjoy themselves.

Little Doves

The 'Little Doves' group for mothers and babies, or small children, continued up to Christmas time. Alexa Evans had to withdraw from the leadership on moving to Wales, and Monique then took over. She has had to take a break after Christmas due the birth of her sixth child.

We were pleased the group was able to restart in April 2024 and a couple of new ladies started to attend, who were not Christians.

We welcomed several babies into our midst and gave a 'pregnancy celebration brunch' in January. We had food prepared by the ladies, played some baby-themed games and prayed for the 6 expectant women. From donations, we were able to give each lady a gift bag with baby essentials, plus an amazon voucher, which they were thrilled with.

Youth

Ross Holden and his support team, continued to meet with the Youth Group Thursday evenings live and for other activities. We are continuing to have a good group of children moving up into the youth group with about 35-40 attending.

Ross and Dan took a 40 strong group away to a venue between the Yorkshire Dales and the Lake District in March.

There was also a Youth Retreat, which took place in June 2024 at the church with around 65 youth attending. The speakers were Andy Higgins from Cambridge, Harry Evans and Ross Holden and the talks were based on Psalm 62:5 covering Expectations; Foundations and Hope. There were 7 attenders who made a first-time commitment to following Jesus and at one session, 85% stood to make re-commitments to the Lord. They had a trip out to the farm on Saturday afternoon for fun and games and BBQ.

Due to the large attendance and some youth who are over 16+ Ross has decided to start a new group in the Autumn for the older members, which will be meeting at his house for food, teaching and fellowship. It was felt that it would be easier to minister into the different age groups by doing this.

Outreach Ministries

York

Sam and Eliana Dixon have been regularly going out into York on Wednesday evenings to minister to the homeless. They have built up relationships with many and been able to help them and share the gospel with them.

Trustees' Annual Report (continued)

For the year ending 30 June 2024

Additionally, Lydia, a student from St John's University who is staying at the flats, has been going into the city to reach out particularly to those who are going to pubs and clubs. This has resulted in many good conversations and cups of hot coffee dispensed.

The Bible College students have also been reaching out in the city, doing music and talking with people.

Friends International Group

This group, run by Chris Chu, has been meeting at our premises weekly on Monday evenings to offer a place for international college students to meet. These have mainly been social occasions but have also included some talks and discussions on festivals like Christmas and Easter, including celebrating the Chinese New Year.

Prison Ministry

Glynis had been doing some courses for the inmates at Wilsden prison, which is a young offenders' prison. Peter Robinson had also been involved. They shared their experiences one Sunday morning service and appealed for more helpers.

Gatehouse Coffee Shop

In February 2024, Albert and Taylor O'Connell relocated to Canada, Taylor's home country. They were greatly missed for all the help they gave in the Coffee Shop, organising church events, cooking breakfasts and preparing the flats for new students.

Levi and Jayne Kemp returned in February and were able to help again in the worship ministry and with the Bible College students, Levi being Dean of Men and Jayne helping Nancy with the girls group.

Ukraine

We have been able to provide both monetary and prayer support for the husband of a Ukrainian lady in the church. Sergeii is a Youth Pastor and a chaplain to the soldiers, making trips to the front line of the warzone to take supplies plus share the gospel and listen to their stories. Sergeii was able to share one morning at church about the ministry.

Bible College

The Bible College continues to attract students from the UK, Europe, Middle East, Canada, Mexico and America without any direct advertising. The Spring 2024 semester had 29 students and 3 interns of whom 5 graduated in May 2024.

Clark remained as a registrar and taught two classes and the other continuing teachers were Chiew Kin Young, Paul Goodwin, Randy McCracken and Dave and Nancy Sylvester.

Jamie Higgins had to take some time away from being on campus as he went home to look after his mother through her cancer treatment, but he travelled back to York to regularly teach his class. His dedication was much appreciated.

Financial Review

During the year income has reduced by 16%, driven primarily by a fall in other trading income, which is down 15% on the prior year, and a sharp reduction in other income generated primarily from foreign currency movements. College tuition fees have fallen significantly this year, down 65% on the prior year. Overall, costs for the year have increased, mainly due to the Bible College costs remaining high (up 2% on the prior year) despite the fall in students. Church expenditure also rose by 18% resulting in an overall deficit for the year of £112,133.

Reserves Policy

It is the policy of Calvary Chapel York to have a small reserve to meet any unexpected expenditure.

Trustees' Annual Report (continued)

For the year ending 30 June 2024

Trustees' responsibility statement

The trustees (who are also the directors of Calvary Chapel York for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the income and expenditure of the company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements an accounting estimates that are reasonable and prudent; and,
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Going Concern

Despite an increase in outgoings over the financial year, the charity has been able to maintain it's cash reserves. As such, at the date of signing these financial statements, the trustees expect the charity to continue to trade for the foreseeable future. On this basis, the trustees have prepared these financial statements on a going concern basis.

Summary

In the previous year we made progress across a wide range of ministries by equipping our people and reaching out with the Christian message. Over the coming year we want to take the Christian message further afield to some of the many countries where we now have connections.

.....

MR D SYLVESTER

Director

1 Barbican Road
York
YO10 5AA

Date: 27.03.2025

Independent Examiner's Report

For the year ending 30 June 2024

I report on the accounts of Calvary Chapel York for the year ending 30 June 2024, which are set out on pages 13-21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeking explanations from you as trustees consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements
   - To keep accounting records in accordance with section 130 of the 2011 Act, and
   - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

   Have not been met, or

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

Nicola Ainscough FCA BSc
Chartered Accountant
Equilibrium Accountants Ltd
48 Goodramgate, York, YO1 7LF

25 March 2025

Statement of Financial Activities (Including the Income & Expenditure Account)

For the year ending 30 June 2024

	Notes	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £	Year to 30 Jun 24 Total £
INCOME					
Incoming and endowments from:					
Donations and legacies	4	350	93,238	93,588	92,550
Charitable activities	5	1,368	147,995	149,363	150,536
Other trading activities	6	548	91,942	92,490	106,667
Investments	7	-	115	115	88
Other income	8	-	3,538	3,538	56,072
Total incoming resources		2,266	336,828	339,094	405,913
EXPENDITURE					
Expenditure on:					
Raising funds	9	-	(96,113)	(96,113)	(107,738)
Charitable activities	10/11	(14,745)	(331,593)	(346,338)	(298,762)
Other	12	-	(8,776)	(8,776)	(9,143)
Total resources expended		(14,745)	(436,482)	(451,227)	(415,643)
Transfer between funds		-	-	-	-
Net income / (expenditure) for the year		(12,479)	(99,654)	(112,133)	(9,730)
RECONCILIATION OF FUNDS					
Total funds brought forward as at 1 July 2023		18,755	1,660,509	1,679,264	1,900,409
Total funds carried forward as at 30 June 2024		6,276	1,560,855	1,567,131	1,688,994

The notes on pages 15-21 form a part of these financial statements.

A Statement of Total Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

There is no difference between the net income / (expenditure) for the year above and the historical cost equivalent. All activities are continuing.

Balance Sheet

As at 30 June 2024

	Notes	£	As at 30 Jun 24 £	£	As at 30 Jun 23 £
FIXED ASSETS					
Tangible assets	15		2,837,429		2,918,604
CURRENT ASSETS					
Stocks	16	5,762		5,762	
Debtors	17	43,774		36,009	
Cash at bank and in hand		96,692		108,653	
		145,228		150,424	
Creditors: Amounts falling due within one year	18		(82,469)		(54,381)
Net Current Assets / (Liabilities)			63,759		96,042
Total Assets less Current Liabilities			2,901,118		3,014,646
Creditors: Amounts falling due after more than one year	19		(1,334,057)		(1,335,382)
Net Assets			1,567,131		1,679,264
FUNDS					
Unrestricted income funds	20		1,560,855		1,660,509
Restricted income funds	21		6,276		18,755
Total Funds			1,567,131		1,679,264

The notes on pages 15-21 form a part of these financial statements.

Directors' benefits: advances, credit and guarantees

During the year no benefits, in the form of advances, credit and guarantees, were conferred upon directors of the company.

Guarantees and other financial commitments

During the year no guarantees or other financial commitments were made.

For the year ending 30 June 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and did not exceed the audit threshold under the Charities Act 2011 for the year in question. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of both the Companies Act 2006 and the Charities Act 2011, with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A – Small Entities.

The financial statements on pages 13-21 were approved by the members of the committee and authorised for issue on 25 March 2025 and are signed on their behalf by:

MR D SYLVESTER
Director
Company Registration Number: 07401663

Notes to the Financial Statements

For the year ending 30 June 2024

1. STATUTORY INFORMATION

Calvary Chapel York is a private company, limited by guarantee, registered in England and Wales, registration number 7401663. The registered office and principal place of business is 1 Barbican Road, York, YO10 5AA.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Accounting and Reporting by Charities for Smaller Entities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (Effective January 2015) - (Charities 'SORP' (FRS 102)); the provisions of FRS 102 Section 1A – Small Entities and all other applicable accounting standards in the United Kingdom.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity has adjusted the formats of those prescribed by the Companies Act 2006 to include headings that are relevant to its activities, to enable it to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The principal accounting policies, which have been applied consistently in the year, are set out below.

Revenue Recognition

Revenue is recognised in respect of gifts, donations, and funds received for goods and services supplied during the year, exclusive of trade discounts, upon receipt.

Cash Flow Statement

For the year ending 30 June 2024 the company was entitled to exemption from the requirement, under Financial Reporting Standard 1: Cash Flow Statements (Revised 1996), on the grounds that the company is classified as small (as per the thresholds set from 6 April 2008).

Fixed Assets

All fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated so as write off the cost of an asset, less it's estimated residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Plant & Equipment	- 25% reducing balance
Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Computer Equipment	- 33% reducing balance
Office Equipment	- 15% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. on a time expended basis or estimated usage.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll, and governance costs which support Calvary Chapel York activities.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

Funds structure

Unrestricted funds are funds that are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Restricted funds are used as and when the actual expenditure on specific projects is incurred.

4. DONATIONS AND LEGACIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £
Donations*						
Tithes and offerings	350	81,390	81,740	520	92,030	92,550
Other Income						
Tax Refunds on donations	-	11,848	11,848	-	-	-
	350	93,238	93,588	520	92,030	92,550

5. CHARTIABLE ACTIVITIES

	Restricted Funds** £	Unrestricted Funds £	Year to 30 Jun 24 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £
Primary purpose trading						
Bible College	-	34,212	34,212	-	98,845	98,845
Church	1,368	113,783	115,151	-	51,691	51,691
	1,368	147,995	149,363	-	150,536	150,536

6. OTHER TRADING ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £
Bible College	-	130	130	10,410	698	11,108
Church	548	25	573			
Coffee Shop	-	91,787	91,787	-	95,559	95,559
	548	91,942	92,490	10,410	96,257	106,667

7. INVESTMENTS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £
Bank Interest Receivable	-	115	115	-	88	88
	-	115	115	-	88	88

8. OTHER INCOME

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £
Miscellaneous Revenue	-	2,222	2,222	-	3,368	3,368
Foreign Currency Gains	-	1,316	1,316	-	52,704	52,704
	-	3,538	3,538	-	56,072	56,072

9. EXPENDITURE ON RAISING FUNDS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £
Coffee Shop	-	96,113	96,113	-	107,738	107,738
	-	96,113	96,113	-	107,738	107,738

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £
Bible College	9,618	29,668	39,286	9,754	28,693	38,447
Church expenditure	5,127	301,925	307,052	1,169	259,146	260,315
	14,745	331,593	346,338	10,923	287,839	298,762

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly £	Year to 30 Jun 24 Total £	Year to 30 Jun 23 Total £
Bible College	39,286	39,286	38,447
Church expenditure	307,052	307,052	260,316
	346,338	346,338	298,763

12. EXPENDITURE ON OTHER

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 24 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £
Governance costs	-	2,130	2,130	-	2,237	2,237
Bank charges	-	4,678	4,678	-	5,106	5,106
Loan interest payable	-	1,800	1,800	-	1,800	1,800
Sale of asset	-	168	168	-	-	-
	-	8,776	8,776	-	9,143	9,143

13. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	Year to 30 Jun 24 Total £	Year to 30 Jun 23 Total £
Depreciation	81,413	85,803
Exchange gains / (losses)	1,316	52,704

14. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	Year to 30 Jun 24 Total £	Year to 30 Jun 23 Total £
Wages and salaries	71,791	63,925
Social security costs	-	-
	71,791	63,925

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	Year to 30 Jun 24 Total £	Year to 30 Jun 23 Total £
Charitable activities	2	2
Activities for generating funds	3	3
Management and administration of the charity	3	3
	8	8

No employee received remuneration of more than £60,000 during the year.

Trustee Remuneration and benefits

Included in wages and salaries is £6,600 (2023: £6,600) paid to trustee, Mr D Sylvester and £6,000 (2023: £6,000) paid to Mrs N Sylvester, the wife of Mr D Sylvester. Mr D Sylvester was also paid £3,000 (2023: £3,000) living allowance to cover the costs of providing hospitality and support to both congregation members, bible college students and guest speakers. This remuneration was paid to Mr Sylvester with the approval of all trustees in recognition of his role as Pastor of the congregation. No pension contributions were provided as part of his remuneration during the year.

Trustee Expenses

Mr Sylvester was reimbursed £5,818 (2023: £4,128) for expenses incurred in fulfilling his duties as Pastor of the church. The nature of the expenses reimbursed includes travel, mobile phone, accommodation, subsistence, and equipment purchase reimbursements.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant & Equipment £	Fixtures & Fittings £	Computer Equipment £	Other Assets £	Total £
Cost						
As at 1 July 2023	3,647,700	60,221	42,554	20,782	17,582	3,788,839
Additions	-	709	1,486	-	-	2,195
Disposals	-	-	(1,150)	-	(3,330)	(4,480)
As at 30 June 2024	3,647,700	60,930	42,890	20,782	14,252	3,786,554
Accumulated Depreciation						
As at 1 July 2023	766,017	42,658	34,966	15,613	10,981	870,235
Charge for the year	72,954	4,568	2,177	1,682	1,460	82,842
Disposals	-	-	(786)	-	(3,165)	(3,951)
As at 30 June 2024	838,971	47,226	36,357	17,295	9,276	949,125
Net Book Value						
As at 30 June 2024	2,808,729	13,704	6,533	3,487	4,976	2,837,429
As at 1 July 2023	2,881,683	17,563	7,588	5,169	6,601	2,918,604

16. STOCK

	Year to 30 Jun 24 Total £	Year to 30 Jun 23 Total £
Stock	5,762	5,762
	5,762	5,762

17. DEBTORS

	Year to 30 Jun 24 Total £	Year to 30 Jun 23 Total £
Trade debtors	26,918	19,309
Accrued Income	1,000	-
Prepayments	15,856	16,700
	43,774	36,008

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year to 30 Jun 24 Total £	Year to 30 Jun 23 Total £
Bank loans and overdrafts	-	-
Other Creditors	51,369	44,474
Deferred Income	24,620	
Accruals	6,480	9,908
	82,469	54,382

The company secures the following liabilities disclosed under creditors falling due within one year:

	Year to 30 Jun 24 Total £	Year to 30 Jun 23 Total £
Bank loans and overdrafts	-	-
	-	-

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Year to 30 Jun 24 Total £	Year to 30 Jun 23 Total £
Other long-term loans	1,334,057	1,335,382
	1,334,057	1,335,382

Related Parties

Mr B Brodersen, a Trustee of Calvary Chapel York, is the Senior Pastor at Calvary Chapel Costa Mesa. Calvary Chapel Costa Mesa have loaned Calvary Chapel York £1,334,057.

20. UNRESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2023 £	Balance at 30 Jun 2024 £
General Funds	336,828	(436,482)	-	1,660,509	1,560,855
	336,828	(436,482)	-	1,660,509	1,560,855

21. RESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2023 £	Balance at 30 Jun 2024 £
Restricted Funds	2,266	(14,745)	-	18,755	6,276
	2,266	(14,745)	-	18,755	6,276

The restricted funds are as follows:

CCY Designated	£6,276
CCYBC Designated	£nil

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Unrestricted income funds	2,837,429	57,483	(1,334,057)	1,560,855
Restricted income funds	-	6,276	-	6,276
	2,837,429	63,759	(1,334,057)	1,567,131

23. COMPANY LIMITED BY GUARANTEE

The company is limited by members' guarantees and therefore has no share capital. The guarantee given by members is limited to £1.

CALVARY CHAPEL YORK

England & Wales - Charity number 1139213

Accounts

CALVARY CHAPEL YORK

FINANCIAL REPORTS

For the year ending 30 June 2023

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Reference and Administrative Information

For the year ending 30 June 2023

Charity Details

Registered Charity Name:	Calvary Chapel York
Other known names:	Calvary Chapel Bible College York Gatehouse Coffee Shop
Charity Number:	1139213 (England and Wales)
Principal Office Address:	1 Barbican Road York YO10 5AA
Trustees:	Mr D S Sylvester Mr B D Broderson

Company Details

Company Name:	Calvary Chapel York
Governance Structure:	Limited by guarantee
Company Registration Number:	07401663 (England and Wales)
Registered Office Address:	1 Barbican Road York YO10 5AA
Directors:	Mr D S Sylvester Mr B D Broderson
Senior Staff:	Mr D S Sylvester

Reference and Administrative Information (continued)

For the year ending 30 June 2023

Other Relevant Organisations or Persons

Accountant:	Equilibrium Accountants Ltd 48 Goodramgate York YO1 7LF
Bankers:	The Royal Bank of Scotland 6 Nessgate York YO1 9FY
	Santander 7 High Ousegate York YO1 8RZ

Directors' Report

For the year ending 30 June 2023

The directors present their report with the financial statements of the company for the year ending 30 June 2023.

Principal Activities

The principal activity of the company in the year under review was an educational establishment, including adult and other education.

Directors

The directors shown below have held office during the whole of the year from 1 July 2022 to 30 June 2023:

- Mr D S Sylvester
- Mr B D Broderson

Political and charitable donations

No contributions were made to political organisations during the year.

No contributions were made to other charitable organisations during the year.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and,
- prepare the accounts on the going concern basis unless it is inappropriate to pressure that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Qualifying third party indemnity provisions

No qualifying third-party indemnity provisions have been made during the year.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006; the provisions of Financial Reporting Standard 102 Section 1A for Small Entities and with the methods and principals of the Statement of Recommended Practice: Small Charities 2005.

Signed ON BEHALF OF THE BOARD by Mr David Scott Sylvester (Director)



Date: 27.03.2024

Trustees' Annual Report

For the year ending 30 June 2023

Introduction

Following the impact of the pandemic on the Church's activities, we were grateful to come out of period of restrictions caused by the COVID pandemic, and whilst there has been some sickness around the church and a few cases of Coronavirus, we have been able to keep the doors open and gradually reinstate different meetings as the Lord leads.

The Trustees

The trustees who served the company during the year were as follows:

- Mr D S Sylvester
- Mr B D Broderson

Structure, Governance and Management

Organisational Structure

The Church Council, headed by the Pastor, is the governing body of the church. The Pastor has general supervision and direction of the church. He acts as chairman of all meetings of members and the Church Council. Members of the Church Council are Trustees of the charity.

The company is limited by guarantee, and trustees are also directors for the purposes of company law.

Risk Management

The Trustees are responsible for the management of the risks faced by Calvary Chapel York and the York campus of Calvary Chapel Bible College. Considerations of risk are also considered by the church elders and at Bible College staff meetings. Risks are identified and dealt with throughout the year.

Appointment of Trustees

All the Trustees are appointed by the Pastor of the Church and serve until retirement or removal from the Board of Trustees.

Training of new trustees

For someone to be considered for appointment as a Trustee of Calvary Chapel York, it would be expected for them to have experience of the Calvary Chapel movement and to be in agreement with the Calvary Chapel York statement of faith.

In the event of a new Trustee being appointed, opportunity would be given to them to participate in the life of Calvary Chapel York – services, prayer meetings and other events to familiarise themselves with the life of the Bible College e.g. by meeting the staff and the student body, by attending one or more of the regular weekly Bible College staff meetings and by observing the way classes are taught.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 4 of the 2006 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Objectives

A. To build up the Church and Bible College on a personal level

- To walk in forgiveness with one another from the heart
- To genuinely care for one another and have a healthy attitude
- To love one another with a pure heart
- To rest more, serve smarter, and labour more effectively through faith
- To develop a greater and more intimate relationship with the Lord through prayer and His word
- To organise fellowship events that build up true koinonia (community) and develop deeper friendships

Trustees' Annual Report (continued)

For the year ending 30 June 2023

- To live out as leaders the five-fold ministry in Ephesians 4:11-12 "And He Himself gave some to be apostles, some prophets, some evangelists, and some pastors and teachers, for the equipping of the saints for the work of ministry, for the edifying of the body of Christ."
- To use modern technology to help communicate with those involved with the church

B. To stir up the Church body to love and good works

- To encourage the body to use the gifts God has given them
- To encourage the body to be bold in sharing their faith
- To train up the body in evangelism through practical hands-on experience
- To encourage the body to trust and rely on the Lord for His strength
- To prayerfully organise a plan to be able to put their gifts into operation
- To encourage the body to consistently share their faith in every opportunity
- To provide monitoring and discipleship for those who would benefit

C. To continue teaching and preaching the Word of God through the power of His Spirit.

- Through Sunday morning and Sunday night Bible studies
- Through mid-week and home group studies
- Through open air evangelism
- Through internet and media forums / online CCBCY classes
- Through personal discipleship in the word
- Through the distribution of printed materials
- Through Psalms and Hymns and Spiritual songs
- Through Ladies' weekly Bible studies
- Through monthly Men's breakfasts
- Through Sunday lunch events for university students

Activities

The following were some of the activities that went ahead during the 2022-23 financial year are as follows:

Events

Following a long break, caused by the COVID pandemic, we were delighted to be able to start having Fellowship meals together again, to celebrate such occasions as to celebrate Genevieve Evan's dedication and the departure of Emily Brighty, who after several years of studying at the University and then attending some Bible College classes and helping on the sound desk, was leaving to move to Australia.

Pastors Conference 2023

At the end of May we were once again able to host the Pastors and Leaders Conference. Although the weather was fine, but a bit chilly, we managed to serve food from the BBQ on the first evening and then each lunchtime. Ladies from the church also provided cakes as refreshments during the morning sessions, which were much appreciated.

The speakers were Brian Brodersen, Gilbert Lennox, Richard Cimino and Rafael Manzanares. The subjects covered were The Church: The House of the Lord, The Beatitudes & Peacemakers, and Love.

Worship was provided in the evening by Levi and Jayne Kemp and in the morning, John McCarthy and Eline Davis, and Clare and Juan Toro. We also had the privilege of hearing the testimony of Rodrigo Rodriguez and several songs played on his classical guitar.

Attendance of the event was good and included 47 Pastors or Leaders and 29 of their wives, plus 45 children. During the sessions, we provided a youth meting and group for children aged between 6 and 11, plus 3 to 5 year olds. This was organised by Ross and Esther Holden and run by themselves with a team of helpers, which included Tomer, Gaby, Jessie, Rachel Weber and Christine Spenceley. They all seemed to have a great time.

Trustees' Annual Report (continued)

For the year ending 30 June 2023

Men's Ministry

The men initially continued for a season to have a zoom meeting on Tuesday evenings for sharing, fellowship, and prayer.

On the last Sunday of the month, there have been Men's Breakfasts with different men sharing including Tim Gamwell, Jeff Roberts, Raimundo, Tim Thrasher, Theiss Broegger from Denmark, Brian Davis from North Clare CC in Ireland, Bob Claycamp from Poimen Ministries and in March, Randy McCracken shared his journey through his mother's sickness then passing on to be with the Lord.

Women's Ministry

We were able to continue with zoom prayer meetings on Friday morning for those who were able to make it.

In the Autumn, we started a series entitled 'Speak Life' looking at ways we could speak Gods word into situations, to others and to ourselves, and to make sure we were speaking life words and not the death words of the devil. Many of the ladies said at the end that they had been convicted in various areas of their speech and now were being more careful how they spoke or reacted to others.

On 3 December 2022 we were able to provide a Christmas Tea. Ladies provided food and we had some Christmas carols and songs, some comedy from Jamie and Jayne, and some door prizes were distributed, many to non-believers who were there, and we saw God's working in that as numbers were handed out randomly. A video of 'Mary did you know' incorporating scenes from the Jesus of Nazareth film was very touching, then Nancy shared the gospel message. The ladies were further invited to the carol service on the evening of 18 December.

The Bible Studies starting in the Spring 2023 were based on Nancy Sylvester's Book 'You're More Than Dirt'. A personal 'journal' has been produced with questions and Bible Verses to consider, which we used as a template for the meetings. Each chapter was read out loud and then there were breakout groups to discuss topics from the chapter and what God had been speaking personally to each lady.

There was a Ladies Weekend retreat organised by CC Harrogate. The keynote speaker was Cheryl Brodersen and the title of the talks was 'Standing on the Promises of God' from Romans 4 v 20. A handful of women from York attended.

Young Adults: Formerly University Student Ministry

Jonathan and Naomi Anderson have continued to oversee this ministry, keeping in touch with students and providing meetings at their house for them as part of their Home Fellowship. Providing Sunday lunches was also a part of this ministry.

We, yet again, hosted some breakfasts for fresher university students. Many churches in the city were involved and able to guide students to their churches after the breakfast.

Haoi and Jess Nguyen have been able to step up to start a Young Adults Bible Study on Friday evenings, which included university students and other young adults in the church.

The young adults themselves arrange to go out for lunch and fellowship after the Sunday service and then talk to people they come in contact with to share the gospel.

Children's Ministry

The Sunday School continues to play an important part in the life of the church and is ably organised by Esther Holden. The team of Sunday school teachers and helpers is always looking for new helpers.

Trailblazers

Our Trailblazers group has continued during school term time with a good attendance of children. They celebrated Christmas with a party on 13 December.

In Easter Week we ran a 3-day morning event as an Easter Club, which included crafts, games, songs, and some jungle stories read by Jamie. The sanctuary was transformed into a jungle with trees around the pillars and lots of greenery everywhere. It looked amazing! In all, there were 65 different children who joined the event.

Trustees' Annual Report (continued)

For the year ending 30 June 2023

Little Doves

We have been able to restart the Mums and Tots group, which has been renamed 'Little Doves'. This is being run by a team of Monique Hodgson, Alexa Evans, and Sarah Blake. Bible Stories are shared, with some songs and refreshments provided. This is a wonderful way to help in the community and there has been a non-church mother and child coming every week and others dropping in from time to time.

They had a little Christmas celebration with the Christmas story on 13 December, with Monique's wonderful Christmas biscuits of the manger and baby Jesus.

Youth

Ross Holden and his support team, continued to meet with the youth group on Thursday evenings live and also meeting for a meal some Sunday evenings. Some of the church children moved up to youth group in September, which has brought in a new dynamic.

Ross and Dave took a group of Young People to a Franklin Graham outreach meeting in Sheffield Arena. They had a wonderful time at a concert, with groups including 'Newsboys' then a talk by Franklin Graham sharing the gospel message.

There was also a Youth Trip on the weekend of 14-16 April to a place near Harrogate with 30 of the youth attending led by Ross, Dan and some Bible College student helpers.

The Youth Retreat took place 16-18 June 2023.

Outreach Ministries

Bridlington

We continued to upgrade the Bridlington premises the intention of using it as an outreach base. We are now awaiting some plumbing work to be completed by Dan Bard but his business plus Wesley's illness have so far not enabled him to do this.

York

Outreach continued into the city. We took a couple of Sunday's where Lazaro, Betty and Dario were able to perform a very powerful Mime, which spectators enjoyed, and we were able to have some good conversations with them.

Prison Ministry

Sadly, there has been no opportunity to go into the Wolds prison.

Gatehouse Coffee Shop

Albert and Taylor O'Connell are assisting Caelan Weber in the running of the Coffee Shop, with help from Jamie Higgins, Levi and Jayne Kemp and various interns.

Bible College

The Bible College continues to attract students from the UK, Scandinavia, Europe, the Middle East, Canada, and America without any direct advertising.

We had 29 students in the Autumn/Fall 2022 semester, but no graduates. In the Spring 2023 semester, we had 28 students which included 2 female interns and 4 graduates.

Future Plans

CCY Church

We are still prayerfully looking forward to restarting former activities and initiating new activities, as the Lord leads.

Trustees' Annual Report (continued)

For the year ending 30 June 2023

Outreach Opportunities

We have the potential to undertake further outreach to the east of York and in Bridlington. We are also open to sending outreach teams into Europe and to the Middle East.

A trip to Israel is being planned for March/April 2024.

Financial Review

During the year income has increased by 50%, driven primarily by an increase in tithes and offerings, which are up 29% on the prior year, and a sharp increase in church income generated from renting out the properties as general accommodation. Bible College tuition fees have also increased this year, following the lifting of COVID pandemic restrictions, which allowed more students to join. The charity has also benefited this year from a foreign currency gain of £52,704, which significantly offsets the £158,810 loss generated during the last financial year. Overall, costs for the year have reduced, however, once the foreign current loss from the prior year is discounted, costs are up by 29% on the previous year. Mainly due to a significant increase in food and drink supplies for the coffee shop and increasing staff costs. General spending on charitable activities also rose by 17%, mainly driven by rising food and utilities costs. Yet, even with these rising costs the charity only had a minor deficit for the year of £9,730, which it has ample funds to support.

Reserves Policy

It is the policy of Calvary Chapel York to have a small reserve to meet any unexpected expenditure.

Trustees' responsibility statement

The trustees (who are also the directors of Calvary Chapel York for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the income and expenditure of the company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements an accounting estimates that are reasonable and prudent; and,
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Going Concern

Despite an increase in outgoings over the financial year, the charity has been able to maintain it's cash reserves. As such, at the date of signing these financial statements, the trustees expect the charity to continue to trade for the foreseeable future. On this basis, the trustees have prepared these financial statements on a going concern basis.

Summary

In the previous year we made progress across a wide range of ministries by equipping our people and reaching out with the Christian message. Over the coming year we want to take the Christian message further afield to some of the many countries where we now have connections.

.....

MR D SYLVESTER

Director

1 Barbican Road
York
YO10 5AA

Date: 27/03/2024

Independent Examiner's Report

For the year ending 30 June 2023

I report on the accounts of Calvary Chapel York for the year ending 30 June 2023, which are set out on pages 13-21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeking explanations from you as trustees consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements
   - To keep accounting records in accordance with section 130 of the 2011 Act, and
   - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

   Have not been met, or

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

Nicola Ainscough FCA BSc
Chartered Accountant
Equilibrium Accountants Ltd
48 Goodramgate, York, YO1 7LF

14 March 2024

Statement of Financial Activities (Including the Income & Expenditure Account)

For the year ending 30 June 2023

	Notes	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
INCOME					
Incoming and endowments from:					
Donations and legacies	4	530	92,030	92,550	72,006
Charitable activities	5	-	150,536	150,536	91,778
Other trading activities	6	10,410	96,257	106,667	104,958
Investments	7	-	88	88	9
Other income	8	-	56,072	56,072	2,065
Total incoming resources		10,930	394,983	405,913	270,817
EXPENDITURE					
Expenditure on:					
Raising funds	9	-	(107,738)	(107,738)	(60,162)
Charitable activities	10/11	(10,923)	(287,839)	(298,762)	(255,594)
Other	12	-	(9,143)	(9,143)	(7,666)
Other – Foreign Currency Loss		-	-	-	(158,810)
Total resources expended		(10,923)	(404,720)	(415,643)	(482,232)
Transfer between funds		12,734	(12,734)	-	-
Net income / (expenditure) for the year		12,741	(22,471)	(9,730)	(211,415)
RECONCILIATION OF FUNDS					
Total funds brought forward as at 1 July 2022		6,014	1,682,980	1,688,994	1,900,409
Total funds carried forward as at 30 June 2023		18,755	1,660,509	1,679,264	1,688,994

The notes on pages 15-21 form a part of these financial statements.

A Statement of Total Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

There is no difference between the net income / (expenditure) for the year above and the historical cost equivalent. All activities are continuing.

Balance Sheet

As at 30 June 2022

	Notes	£	As at 30 Jun 23 £	£	As at 30 Jun 22 £
FIXED ASSETS					
Tangible assets	15		2,918,604		2,980,087
CURRENT ASSETS					
Stocks	16	5,762		5,557	
Debtors	17	36,009		46,441	
Cash at bank and in hand		108,653		90,616	
		150,424		142,614	
Creditors: Amounts falling due within one year	18		(54,381)		(46,079)
Net Current Assets / (Liabilities)			96,042		96,535
Total Assets less Current Liabilities			3,014,646		3,076,622
Creditors: Amounts falling due after more than one year	19		(1,335,382)		(1,387,628)
Net Assets			1,679,264		1,688,994
FUNDS					
Unrestricted income funds	20		1,660,509		1,682,980
Restricted income funds	21		18,755		6,014
Total Funds			1,679,264		1,668,994

The notes on pages 15-21 form a part of these financial statements.

Directors' benefits: advances, credit and guarantees

During the year no benefits, in the form of advances, credit and guarantees, were conferred upon directors of the company.

Guarantees and other financial commitments

During the year no guarantees or other financial commitments were made.

For the year ending 30 June 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and did not exceed the audit threshold under the Charities Act 2011 for the year in question. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of both the Companies Act 2006 and the Charities Act 2011, with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A – Small Entities.

The financial statements on pages 13-21 were approved by the members of the committee and authorised for issue on 26 March 2024 and are signed on their behalf by:

MR D SYLVESTER
Director
Company Registration Number: 07401663

Notes to the Financial Statements

For the year ending 30 June 2023

1. STATUTORY INFORMATION

Calvary Chapel York is a private company, limited by guarantee, registered in England and Wales, registration number 7401663. The registered office and principal place of business is 1 Barbican Road, York, YO10 5AA.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Accounting and Reporting by Charities for Smaller Entities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (Effective January 2015) - (Charities 'SORP' (FRS 102)); the provisions of FRS 102 Section 1A – Small Entities and all other applicable accounting standards in the United Kingdom.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity has adjusted the formats of those prescribed by the Companies Act 2006 to include headings that are relevant to its activities, to enable it to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The principal accounting policies, which have been applied consistently in the year, are set out below.

Revenue Recognition

Revenue is recognised in respect of gifts, donations, and funds received for goods and services supplied during the year, exclusive of trade discounts, upon receipt.

Cash Flow Statement

For the year ending 30 June 2023 the company was entitled to exemption from the requirement, under Financial Reporting Standard 1: Cash Flow Statements (Revised 1996), on the grounds that the company is classified as small (as per the thresholds set from 6 April 2008).

Fixed Assets

All fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated so as write off the cost of an asset, less it's estimated residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Plant & Equipment	- 25% reducing balance
Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Computer Equipment	- 33% reducing balance
Office Equipment	- 15% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. on a time expended basis or estimated usage.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll, and governance costs which support Calvary Chapel York activities.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

Funds structure

Unrestricted funds are funds that are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Restricted funds are used as and when the actual expenditure on specific projects is incurred.

4. DONATIONS AND LEGACIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £
Donations*						
Tithes and offerings	520	92,030	92,550	3,593	68,413	72,006
Other Income						
Tax Refunds on donations	-	-	-	-	-	-
	520	92,030	92,550	3,593	68,413	72,006

5. CHARTIABLE ACTIVITIES

	Restricted Funds** £	Unrestricted Funds £	Year to 30 Jun 23 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £
Primary purpose trading						
Bible College	-	98,845	98,845	-	87,786	87,786
Church	-	51,691	51,691	-	3,992	3,992
	-	150,536	150,536	-	91,778	91,778

6. OTHER TRADING ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £
Church	10,410	698	11,108	-	39,451	39,451
Coffee Shop	-	95,559	95,559	-	65,507	65,507
	10,410	96,257	106,667	-	104,958	104,958

7. INVESTMENTS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £
Bank Interest Receivable	-	88	88	-	9	9
	-	88	88	-	9	9

8. OTHER INCOME

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £
Miscellaneous Revenue	-	3,368	3,368	-	2,065	2,065
Government Grants	-	-	-	-	-	-
Foreign Currency Gains	-	52,704	52,704	-	-	-
	-	56,072	56,072	-	2,065	2,065

9. EXPENDITURE ON RAISING FUNDS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £
Coffee Shop	-	107,738	107,738	-	60,162	60,162
	-	107,738	107,738	-	60,162	60,162

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £
Bible College	9,754	28,693	38,447	6,895	20,524	27,419
Church expenditure	1,169	259,146	260,315	3,642	224,533	228,175
	10,923	287,839	298,762	10,537	245,057	255,594

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly £	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
Bible College	38,447	38,447	27,419
Church expenditure	260,316	260,316	228,175
	298,763	298,763	255,594

12. EXPENDITURE ON OTHER

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 23 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £
Foreign currency loss	-	-	-	-	158,810	158,810
Governance costs	-	2,237	2,237	-	1,962	1,962
Bank charges	-	5,106	5,106	-	3,904	3,904
Loan interest payable	-	1,800	1,800	-	1,800	1,800
Sale of asset	-	-	-	-	-	-
	-	9,143	9,143	-	166,476	166,476

13. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
Depreciation	85,803	79,415
Exchange gains / (losses)	52,704	(158,810)

14. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
Wages and salaries	63,925	46,667
Social security costs	-	-
	63,925	46,667

Particulars of employees:
The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
Charitable activities	2	2
Activities for generating funds	3	3
Management and administration of the charity	3	3
	8	8

No employee received remuneration of more than £60,000 during the year.

Trustee Remuneration and benefits

Included in wages and salaries is £6,600 (2022: £6,600) paid to trustee, Mr D Sylvester and £6,000 (2022: £6,000) paid to Mrs N Sylvester, the wife of Mr D Sylvester. Mr D Sylvester was also paid £3,000 (2022: £3,000) living allowance to cover the costs of providing hospitality and support to both congregation members, bible college students and guest speakers. This remuneration was paid to Mr Sylvester with the approval of all trustees in recognition of his role as Pastor of the congregation. No pension contributions were provided as part of his remuneration during the year.

Trustee Expenses

Mr Sylvester was reimbursed £4,128 (2022: £8,121) for expenses incurred in fulfilling his duties as Pastor of the church. The nature of the expenses reimbursed includes travel, mobile phone, accommodation, subsistence, and equipment purchase reimbursements.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant & Equipment £	Fixtures & Fittings £	Computer Equipment £	Other Assets £	Total £
Cost						
As at 1 July 2022	3,647,700	50,780	38,967	16,200	10,872	3,764,519
Additions	-	9,441	3,587	4,582	6,710	24,320
Disposals	-	-	-	-	-	
As at 30 June 2023	3,647,700	60,221	42,554	20,782	17,582	3,788,839
Accumulated Depreciation						
As at 1 July 2022	693,063	36,804	32,437	13,115	9,013	784,432
Charge for the year	72,954	5,854	2,529	2,498	1,968	85,803
Disposals	-	-	-	-	-	-
As at 30 June 2023	766,017	42,658	34,966	15,613	10,981	870,235
Net Book Value						
As at 30 June 2023	2,881,683	17,563	7,588	5,169	6,601	2,918,604
As at 1 July 2022	2,954,637	13,976	6,530	3,085	1,859	2,980,087

16. STOCK

	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
Stock	5,762	5,557
	5,762	5,557

17. DEBTORS

	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
Trade debtors	19,309	31,981
Prepayments	16,700	14,460
	36,008	46,441

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
Bank loans and overdrafts	-	-
Other Creditors	44,474	43,314
Accruals	9,908	2,765
	54,382	46,079

The company secures the following liabilities disclosed under creditors falling due within one year:

	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
Bank loans and overdrafts	-	-
	-	-

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Year to 30 Jun 23 Total £	Year to 30 Jun 22 Total £
Other long-term loans	1,335,382	1,387,628
	1,335,382	1,387,628

Related Parties

Mr B Brodersen, a Trustee of Calvary Chapel York, is the Senior Pastor at Calvary Chapel Costa Mesa. Calvary Chapel Costa Mesa have loaned Calvary Chapel York £1,335,382.

20. UNRESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2022 £	Balance at 30 Jun 2023 £
General Funds	394,983	(404,720)	(12,734)	1,682,980	1,660,509
	394,983	(404,720)	(12,734)	1,682,980	1,660,509

21. RESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2022 £	Balance at 30 Jun 2023 £
Restricted Funds	10,930	(10,923)	12,734	6,014	18,755
	10,930	(10,923)	12,734	6,014	18,755

The restricted funds are as follows:

CCY Designated	£9,137
CCYBC Designated	£9,618

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Unrestricted income funds	2,918,604	86,905	(1,335,382)	1,670,127
Restricted income funds	-	9,137	-	9,137
	2,918,604	96,042	(1,335,382)	1,679,264

23. COMPANY LIMITED BY GUARANTEE

The company is limited by members' guarantees and therefore has no share capital. The guarantee given by members is limited to £1.

CALVARY CHAPEL YORK

England & Wales - Charity number 1139213

Accounts

CALVARY CHAPEL YORK

FINANCIAL REPORTS

For the year ending 30 June 2022

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Reference and Administrative Information

For the year ending 30 June 2022

Charity Details

Registered Charity Name:	Calvary Chapel York
Other known names:	Calvary Chapel Bible College York Gatehouse Coffee Shop
Charity Number:	1139213 (England and Wales)
Principal Office Address:	1 Barbican Road York YO10 5AA
Trustees:	Mr D S Sylvester Mr B D Broderson

Company Details

Company Name:	Calvary Chapel York
Governance Structure:	Limited by guarantee
Company Registration Number:	07401663 (England and Wales)
Registered Office Address:	1 Barbican Road York YO10 5AA
Directors:	Mr D S Sylvester Mr B D Broderson
Senior Staff:	Mr D S Sylvester

Reference and Administrative Information (continued)

For the year ending 30 June 2022

Other Relevant Organisations or Persons

Accountant:	Equilibrium Accountants Ltd 48 Goodramgate York YO1 7LF
Bankers:	The Royal Bank of Scotland 6 Nessgate York YO1 9FY
	Santander 7 High Ousegate York YO1 8RZ

Directors' Report

For the year ending 30 June 2022

The directors present their report with the financial statements of the company for the year ending 30 June 2022.

Principal Activities

The principal activity of the company in the year under review was an educational establishment, including adult and other education.

Directors

The directors shown below have held office during the whole of the year from 1 July 2021 to 30 June 2022:

- Mr D S Sylvester
- Mr B D Broderson

Political and charitable donations

No contributions were made to political organisations during the year.

No contributions were made to other charitable organisations during the year.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and,
- prepare the accounts on the going concern basis unless it is inappropriate to pressure that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Qualifying third party indemnity provisions

No qualifying third-party indemnity provisions have been made during the year.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006; the provisions of Financial Reporting Standard 102 Section 1A for Small Entities and with the methods and principals of the Statement of Recommended Practice: Small Charities 2005.

Signed ON BEHALF OF THE BOARD by Mr David Scott Sylvester (Director)

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Date: 20.03.2023

Trustees' Annual Report

For the year ending 30 June 2022

Introduction

The 2021-22 financial year saw the Church formally adopt several operational structures set in place during the pandemic, after witnessing the positive impact they had on the Church. These include continuing to offer Sunday morning services on livestream, in conjunction with the live meetings, and weekly prayer meetings on zoom.

After the restrictions regarding COVID were removed, our Evening Services restarted, however with a slightly different format, focused mainly on a time of worship following by prayer time, where we sought and waited on the Lord. These services also now only take place on the second and forth weeks of the month only.

The last service of the month continues to be Communion Sunday, normally led by Ross Holden sharing a message in the morning and continuing in the evening with prayer, worship and the sharing of communion.

The Trustees

The trustees who served the company during the year were as follows:

- Mr D S Sylvester
- Mr B D Broderson

Structure, Governance and Management

Organisational Structure

The Church Council, headed by the Pastor, is the governing body of the church. The Pastor has general supervision and direction of the church. He acts as chairman of all meetings of members and the Church Council. Members of the Church Council are Trustees of the charity.

The company is limited by guarantee, and trustees are also directors for the purposes of company law.

Risk Management

The Trustees are responsible for the management of the risks faced by Calvary Chapel York and the York campus of Calvary Chapel Bible College. Considerations of risk are also considered by the church elders and at Bible College staff meetings. Risks are identified and dealt with throughout the year.

Appointment of Trustees

All the Trustees are appointed by the Pastor of the Church and serve until retirement or removal from the Board of Trustees.

Training of new trustees

For someone to be considered for appointment as a Trustee of Calvary Chapel York, it would be expected for them to have experience of the Calvary Chapel movement and to be in agreement with the Calvary Chapel York statement of faith.

In the event of a new Trustee being appointed, opportunity would be given to them to participate in the life of Calvary Chapel York – services, prayer meetings and other events to familiarise themselves with the life of the Bible College e.g. by meeting the staff and the student body, by attending one or more of the regular weekly Bible College staff meetings and by observing the way classes are taught.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 4 of the 2006 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Trustees' Annual Report (continued)

For the year ending 30 June 2022

Objectives

A. To build up the Church and Bible College on a personal level

- To walk in forgiveness with one another from the heart
- To genuinely care for one another and have a healthy attitude
- To love one another with a pure heart
- To rest more, serve smarter, and labour more effectively through faith
- To develop a greater and more intimate relationship with the Lord through prayer and His word
- To organise fellowship events that build up true koinonia (community) and develop deeper friendships
- To live out as leaders the five-fold ministry in Ephesians 4:11-12 "And He Himself gave some to be apostles, some prophets, some evangelists, and some pastors and teachers, for the equipping of the saints for the work of ministry, for the edifying of the body of Christ."
- To use modern technology to help communicate with those involved with the church

B. To stir up the Church body to love and good works

- To encourage the body to use the gifts God has given them
- To encourage the body to be bold in sharing their faith
- To train up the body in evangelism through practical hands-on experience
- To encourage the body to trust and rely on the Lord for His strength
- To prayerfully organise a plan to be able to put their gifts into operation
- To encourage the body to consistently share their faith in every opportunity
- To provide monitoring and discipleship for those who would benefit

C. To continue teaching and preaching the Word of God through the power of His Spirit.

- Through Sunday morning and Sunday night Bible studies
- Through mid-week and home group studies
- Through open air evangelism
- Through internet and media forums / online CCBCY classes
- Through personal discipleship in the word
- Through the distribution of printed materials
- Through Psalms and Hymns and Spiritual songs
- Through Ladies' weekly Bible studies
- Through monthly Men's breakfasts
- Through Sunday lunch events for university students

Activities

The following were some of the activities that went ahead during the 2021-22 financial year are as follows:

Events

After waiting nearly two years, we were delighted to be able to celebrate the wedding (which happened during the lockdown) of Naoi and Jess Nguyen with them in March. They had a wonderful service, blessing the marriage, followed by a Thai meal and ceildl.

In May, two former university students, Luke and Harriet, also celebrated their wedding at the church.

A baby shower was held for Alexa Evans in March 2022. The baby, Genevieve had arrived earlier than expected, so was present at the shower. A first! A lovely time was had, and we were able to pray for Genevieve as well as Alexa.

On 5 April 2022, Amir Tsarfati visited the church and spoke at an evening meeting. His topic was 'The Temple'. There were many outside visitors who filled the sanctuary and thoroughly enjoyed the evening.

Trustees' Annual Report (continued)

For the year ending 30 June 2022

CCY Church

Various weekly home fellowships continue to meet in different homes on different evenings through the week for worship, prayer, bible study, and support.

Pastors and Leaders Conference

This conference was held from 30 May to 2 June 2022. About eighty people attended, with approximately twenty children also present. They heard messages from Dominic Done and Rafael Manzanares, plus field reports from the pastors to update people about their situations. The Pastor's wives also met one afternoon to pray and talk about their ministries.

We were able to serve BBQ food each day. Some of the Bible College students stayed behind after the term finished to help out so we were able to run two children's groups with help from Ross and Emma Ball, from the University.

Women's Ministry

The ladies' bible studies continued on Friday mornings, via zoom, with a small but regular group of ladies. In Spring 2022, the ladies were given the choice of remaining on zoom or attending a ladies bible study live at the church. Some ladies still chose to join from home on zoom, but a small number came to the church. We have a short talk live but also transmit through zoom, following by breakouts into small groups, where the focus on the bible study has been the Book of Esther.

Our first meeting was a talk by Sally Robinson about 'Looking Up' and considering what heaven will be like.

There was also a ladies retreat organised by Calvary Chapel Harrogate, with various speakers during March, which was also live streamed. Nancy shared a workshop.

Men's Ministry

The men initially continued to have a zoom meeting on Tuesday evenings for sharing, fellowship, and prayer. The focus then shifted to the last Saturday of the month and the Men's Breakfast's, with different men sharing including Martin Gilmore, Tim Gamwell, Jeff Roberts, Raymondo, and Tim Threasher.

Young Adults: Formerly University Student Ministry

Jonathan and Naomi Anderson have continued to oversee this ministry, keeping in touch with students and providing meetings at their house for them as part of their Home Fellowship. Providing Sunday lunches was also a part of this ministry.

We, yet again, hosted some breakfasts for fresher university students. Many churches in the city were involved and able to guide students to their churches after the breakfast.

Haoi and Jess Nguyen have been able to step up to start a Young Adults Bible Study on Friday evenings, which included university students and other young adults in the church. They commenced with studying 1 Corinthians.

The young adults themselves arrange to go out for lunch and fellowship after the Sunday service and then talk to people they come in contact with to share the gospel.

Children's Ministry

The Sunday School continues to play an important part in the life of the church and is ably organised by Esther Holden. The team of Sunday school teachers and helpers is always looking for new helpers.

Little Doves: Formerly Mums and Tots

We have been able to restart the Mums and Tots group, which has been renamed 'Little Doves'. This is being run by a team of Monique Hodgson, Alexa Evans, and Sarah Blake. Bible Stories are shared, with some songs and refreshments provided. This is a wonderful way to help in the community and there has been a non-church mother and child coming every week and others dropping in from time to time.

The team was able to encourage an international lady who was soon to have a baby and give her support, prayer, and practical help.

Trustees' Annual Report (continued)

For the year ending 30 June 2022

Trailblazers

Our Trailblazers group was reinstated on Tuesday evenings for 5-11 year olds on 8 March 2022, with a good attendance, including some new children not connected with the church. It has continued during school term time with a good attendance of children, a combination of church family children plus non-believing friends.

They held an Easter Fun Day in April, comprising of games, crafts, Bible Stories, songs, and a bouncy castle. This attracted about 35 youngsters.

Youth

Ross Holden, Dan Bard and his support team, continued to meet with the youth group on Thursday evenings live and also meeting for a meal some Sunday evenings. Some of the church children have moved up to youth group, which has brought in a new dynamic.

Ross and Dave took a group of Young People to a Franklin Graham outreach meeting in Sheffield Arena. They had a wonderful time at a concert, with groups including 'Newsboys' then a talk by Franklin Graham sharing the gospel message.

Outreach Ministries

Bridlington

We continued to upgrade the Bridlington premises the intention of using it as an outreach base. Some plumbing work is to be completed by Dan Bard, but it is progressing well.

York

Outreach continued into the city. We took a couple of Sunday's where Lazaro, Betty and Dario were able to perform a very powerful Mime, which spectators enjoyed, and we were able to have some good conversations with them. A University student, who had just arrived in York the day before, spoke to some church people and has been coming to the church ever since. A divinely planned meeting.

Prison Ministry

Sadly, there has been no opportunity to go into the Wolds prison.

Gatehouse Coffee Shop

Albert and Taylor O'Connell are assisting Caelan Weber in the running of the Coffee Shop, with help from Jamie Higgins, Levi and Jayne Kemp and various interns.

Bible College

The Bible College continues to attract students from the UK, Scandinavia, Europe, the Middle East, Canada, and America without any direct advertising.

We had twenty-six students in Spring 2022, with three graduates and expect twenty-nine students in the Autumn / Fall semester.

With reduced numbers of Bible College students, a number of the flats are now let to young adults connected with the church. The income thus generated has helped to cover operating costs.

Future Plans

CCY Church

We are still prayerfully looking forward to restarting former activities and initiating new activities, as the Lord leads.

Outreach Opportunities

We have the potential to undertake further outreach to the east of York and in Bridlington. We are also open to sending outreach teams into Europe and to the Middle East.

A trip to Israel is planned for April 2023.

Trustees' Annual Report (continued)

For the year ending 30 June 2022

Bible College

Last year it was reported that the Calvary Chapel Bible College at Murrieta in California was in the process of being sold. The sale has now completed, however the bible college itself has not been impacted, simply transferred back to it's original location, so there has been no impact to how we operate our campus in York.

Financial Review

Despite a 24% reduction in the overall turnover, which it should be noted was inflated in the prior year due to a significant foreign currency gain, the financial position of Calvary Chapel York remains strong, with the overall cash position and debtors being higher, and creditors down. Donations are down year-on-year however, both the student tuition and coffee shop sales income are all rising again following the end of the COVID-19 restrictions. The charity has, however, been impacted by the weakening of the pound against the dollar, which means that it has generated a £158,810 foreign currency loss. This means that in the year the charity had an overall deficit of £211,415.

Reserves Policy

It is the policy of Calvary Chapel York to have a small reserve to meet any unexpected expenditure.

Trustees' responsibility statement

The trustees (who are also the directors of Calvary Chapel York for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the income and expenditure of the company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements an accounting estimates that are reasonable and prudent; and,
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Going Concern

Despite an increase in outgoings over the financial year, the charity has been able to maintain it's cash reserves. As such, at the date of signing these financial statements, the trustees expect the charity to continue to trade for the foreseeable future. On this basis, the trustees have prepared these financial statements on a going concern basis.

Summary

In the previous year we made progress across a wide range of ministries by equipping our people and reaching out with the Christian message. Over the coming year we want to take the Christian message further afield to some of the many countries where we now have connections.

.....

MR D SYLVESTER

Director

1 Barbican Road
York
YO10 5AA

Date: 20.05.2023

Independent Examiner's Report

For the year ending 30 June 2022

I report on the accounts of Calvary Chapel York for the year ending 30 June 2022, which are set out on pages 13-21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeking explanations from you as trustees consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 130 of the 2011 Act, and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met, or

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

Nicola Ainscough FCA BSc
Chartered Accountant
Equilibrium Accountants Ltd
48 Goodramgate, York, YO1 7LF

14 March 2023

Statement of Financial Activities (Including the Income & Expenditure Account)

For the year ending 30 June 2022

	Notes	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
INCOME					
Incoming and endowments from:					
Donations and legacies	4	3,593	68,413	72,006	83,280
Charitable activities	5	-	91,778	91,778	59,046
Other trading activities	6	-	104,958	104,958	76,594
Investments	7	-	9	9	4
Other income	8	-	2,065	2,065	138,816
Total incoming resources		3,593	267,224	270,817	358,100
EXPENDITURE					
Expenditure on:					
Raising funds	9	-	(60,162)	(60,162)	(44,962)
Charitable activities	10/11	(10,537)	(245,057)	(255,594)	(238,809)
Other	12	-	(7,666)	(7,666)	(8,744)
Other – Foreign Currency Loss		-	(158,810)	(158,810)	-
Total resources expended		(10,537)	(471,695)	(482,232)	(292,515)
Net income / (expenditure) for the year		(6,944)	(204,471)	(211,415)	65,585
RECONCILIATION OF FUNDS					
Total funds brought forward as at 1 July 2021		12,958	1,887,451	1,900,409	1,834,824
Total funds carried forward as at 30 June 2022		6,014	1,682,980	1,688,994	1,900,409

The notes on pages 15-21 form a part of these financial statements.

A Statement of Total Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

There is no difference between the net income / (expenditure) for the year above and the historical cost equivalent. All activities are continuing.

Balance Sheet

As at 30 June 2022

	Notes	£	As at 30 Jun 22 £	£	As at 30 Jun 21 £
FIXED ASSETS					
Tangible assets	17		2,980,087		3,058,635
CURRENT ASSETS					
Stocks	18	5,557		6,307	
Debtors	19	46,441		37,475	
Cash at bank and in hand		90,616		83,139	
		142,614		126,921	
Creditors: Amounts falling due within one year	20		(46,079)		(57,221)
Net Current Assets / (Liabilities)			96,535		69,700
Total Assets less Current Liabilities			3,076,622		3,128,335
Creditors: Amounts falling due after more than one year	21		(1,387,628)		(1,227,926)
Net Assets			1,688,994		1,900,409
FUNDS					
Unrestricted income funds	22		1,682,980		1,887,451
Restricted income funds	23		6,014		12,958
Total Funds			1,668,994		1,900,409

The notes on pages 15-21 form a part of these financial statements.

Directors' benefits: advances, credit and guarantees

During the year no benefits, in the form of advances, credit and guarantees, were conferred upon directors of the company.

Guarantees and other financial commitments

During the year no guarantees or other financial commitments were made.

For the year ending 30 June 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and did not exceed the audit threshold under the Charities Act 2011 for the year in question. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of both the Companies Act 2006 and the Charities Act 2011, with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A – Small Entities.

The financial statements on pages 13-21 were approved by the members of the committee and authorised for issue on 20 March 2023 and are signed on their behalf by:

MR D SYLVESTER
Director
Company Registration Number: 07401663

Notes to the Financial Statements

For the year ending 30 June 2022

1. STATUTORY INFORMATION

Calvary Chapel York is a private company, limited by guarantee, registered in England and Wales, registration number 7401663. The registered office and principal place of business is 1 Barbican Road, York, YO10 5AA.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Accounting and Reporting by Charities for Smaller Entities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (Effective January 2015) - (Charities 'SORP' (FRS 102)); the provisions of FRS 102 Section 1A – Small Entities and all other applicable accounting standards in the United Kingdom.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity has adjusted the formats of those prescribed by the Companies Act 2006 to include headings that are relevant to its activities, to enable it to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The principal accounting policies, which have been applied consistently in the year, are set out below.

Revenue Recognition

Revenue is recognised in respect of gifts, donations, and funds received for goods and services supplied during the year, exclusive of trade discounts, upon receipt.

Cash Flow Statement

For the year ending 30 June 2022 the company was entitled to exemption from the requirement, under Financial Reporting Standard 1: Cash Flow Statements (Revised 1996), on the grounds that the company is classified as small (as per the thresholds set from 6 April 2008).

Fixed Assets

All fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated so as write off the cost of an asset, less it's estimated residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Plant & Equipment	- 25% reducing balance
Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Computer Equipment	- 33% reducing balance
Office Equipment	- 15% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. on a time expended basis or estimated usage.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll, and governance costs which support Calvary Chapel York activities.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

Funds structure

Unrestricted funds are funds that are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Restricted funds are used as and when the actual expenditure on specific projects is incurred.

4. DONATIONS AND LEGACIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £
Donations*						
Tithes and offerings	3,593	68,413	72,006	200	69,397	69,597
Other Income						
Tax Refunds on donations	-	-	-	-	13,683	13,683
	3,593	68,413	72,006	200	83,080	83,280

5. CHARTIABLE ACTIVITIES

	Restricted Funds** £	Unrestricted Funds £	Year to 30 Jun 22 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £
Primary purpose trading						
Bible College	-	87,786	87,786	12,250	46,761	59,011
Church	-	3,992	3,992	-	35	35
	-	91,778	91,778	12,250	46,796	59,046

6. OTHER TRADING ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £
Church	-	39,451	39,451	-	41,693	41,693
Coffee Shop	-	65,507	65,507	-	35,261	35,261
	-	104,958	104,958	-	76,954	76,954

7. INVESTMENTS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £
Bank Interest Receivable	-	9	9	-	4	4
	-	9	9	-	4	4

8. OTHER INCOME

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £
Miscellaneous Revenue	-	2,065	2,065	-	265	265
Government Grants	-	-	-	-	6,394	6,394
Foreign Currency Gains	-	-	-	-	132,157	132,157
	-	2,065	2,065	-	138,816	138,816

9. EXPENDITURE ON RAISING FUNDS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £
Coffee Shop	-	60,162	60,162	-	44,962	44,962
	-	60,162	60,162	-	44,962	44,962

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £
Bible College	6,895	20,524	27,419	3,668	23,282	26,950
Church expenditure	3,642	224,533	228,175	9,044	202,815	211,859
	10,537	245,057	255,594	12,712	226,097	238,809

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly £	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Bible College	27,419	27,419	26,950
Church expenditure	228,175	228,175	211,859
	255,594	255,594	238,809

12. EXPENDITURE ON OTHER

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 22 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £
Foreign currency loss	-	158,810	158,810	-	-	-
Governance costs	-	1,962	1,962	-	3,915	3,915
Bank charges	-	3,904	3,904	-	2,889	2,889
Loan interest payable	-	1,800	1,800	-	1,800	1,800
Sale of asset	-	-	-	-	140	140
	-	166,476	166,476	-	8,744	8,744

13. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
Depreciation	79,415	83,653
Exchange (gains) / losses	(158,810)	132,157

14. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
Wages and salaries	46,667	31,495
Social security costs	-	-
	46,667	31,495

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
Charitable activities	2	3
Activities for generating funds	3	2
Management and administration of the charity	3	3
	8	8

No employee received remuneration of more than £60,000 during the year.

Trustee Remuneration and benefits

Included in wages and salaries is £6,600 (2021: £6,600) paid to trustee, Mr D Sylvester and £6,000 (2021: £3,200) paid to Mrs N Sylvester, the wife of Mr D Sylvester. Mr D Sylvester was also paid £3,000 (2021: £4,900) living allowance to cover the costs of providing hospitality and support to both congregation members, bible college students and guest speakers. This remuneration was paid to Mr Sylvester with the approval of all trustees in recognition of his role as Pastor of the congregation. No pension contributions were provided as part of his remuneration during the year.

Trustee Expenses

Mr Sylvester was reimbursed £8,121 (2021: £7,226) for expenses incurred in fulfilling his duties as Pastor of the church. The nature of the expenses reimbursed includes travel, mobile phone, accommodation, subsistence, and equipment purchase reimbursements.

15. TANGIBLE FIXED ASSETS

	Freehold property £	Plant & Equipment £	Fixtures & Fittings £	Computer Equipment £	Other Assets £	Total £
Cost						
As at 1 July 2021	3,647,700	48,083	38,860	15,902	10,872	3,761,417
Additions	-	2,697	107	298	-	3,102
Disposals	-	-	-	-	-	
As at 30 June 2022	3,647,700	50,780	38,967	16,200	10,872	3,764,519
Accumulated Depreciation						
As at 1 July 2021	620,109	32,145	30,260	11,617	8,651	702,782
Charge for the year	72,954	4,659	2,177	1,498	362	81,650
Disposals	-	-	-	-	-	-
As at 30 June 2022	693,063	36,804	32,437	13,115	9,013	784,432
Net Book Value						
As at 30 June 2022	2,954,637	13,976	6,530	3,085	1,859	2,980,087
As at 1 July 2021	3,027,591	15,938	8,600	4,285	2,221	3,058,635

16. STOCK

	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
Stock	5,557	6,307
	5,557	6,307

17. DEBTORS

	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
Trade debtors	31,981	26,680
Prepayments	14,460	10,795
	46,441	37,475

18. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
Bank loans and overdrafts	-	-
Other Creditors	43,314	49,816
Accruals	2,765	7,405
	46,079	57,221

The company secures the following liabilities disclosed under creditors falling due within one year:

	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
Bank loans and overdrafts	-	-
	-	-

19. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
Other long-term loans	1,387,628	1,227,926
	1,387,628	1,227,926

Related Parties

Mr B Brodersen, a Trustee of Calvary Chapel York, is the Senior Pastor at Calvary Chapel Costa Mesa. Calvary Chapel Costa Mesa have loaned Calvary Chapel York £1,317,628.

20. UNRESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2021 £	Balance at 30 Jun 2022 £
General Funds	267,224	471,695	-	1,887,451	1,682,980
	267,224	471,695	-	1,887,451	1,682,980

21. RESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2021 £	Balance at 30 Jun 2022 £
Restricted Funds	3,593	10,537	-	12,958	6,014
	3,593	10,537	-	12,958	6,014

The restricted funds are as follows:

CCY Designated	£624
CCYBC Designated	£5,390

22. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Unrestricted income funds	2,980,087	96,535	(1,387,628)	1,688,994
Restricted income funds	-	-	-	-
	2,980,087	96,535	(1,387,628)	1,688,994

23. COMPANY LIMITED BY GUARANTEE

The company is limited by members' guarantees and therefore has no share capital. The guarantee given by members is limited to £1.

CALVARY CHAPEL YORK

England & Wales - Charity number 1139213

Accounts

CALVARY CHAPEL YORK

FINANCIAL REPORTS

For the year ending 30 June 2021

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Reference and Administrative Information

For the year ending 30 June 2021

Charity Details

Registered Charity Name:	Calvary Chapel York
Other known names:	Calvary Chapel Bible College York Gatehouse Coffee Shop
Charity Number:	1139213 (England and Wales)
Principal Office Address:	1 Barbican Road York YO10 5AA
Trustees:	Mr D S Sylvester Mr B D Broderson

Company Details

Company Name:	Calvary Chapel York
Governance Structure:	Limited by guarantee
Company Registration Number:	07401663 (England and Wales)
Registered Office Address:	1 Barbican Road York YO10 5AA
Directors:	Mr D S Sylvester Mr B D Broderson
Senior Staff:	Mr D S Sylvester

Reference and Administrative Information (continued)

For the year ending 30 June 2021

Other Relevant Organisations or Persons

Accountant:	Equilibrium Accountants Ltd 48 Goodramgate York YO1 7LF
Bankers:	The Royal Bank of Scotland 6 Nessgate York YO1 9FY
	Santander 7 High Ousegate York YO1 8RZ

Directors' Report

For the year ending 30 June 2021

The directors present their report with the financial statements of the company for the year ending 30 June 2021.

Principal Activities

The principal activity of the company in the year under review was an educational establishment, including adult and other education.

Directors

The directors shown below have held office during the whole of the year from 1 July 2020 to 30 June 2021:

- Mr D S Sylvester
- Mr B D Broderson

Political and charitable donations

No contributions were made to political organisations during the year.

No contributions were made to other charitable organisations during the year.

Statement of directors' responsibilities

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that year. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and,
- prepare the accounts on the going concern basis unless it is inappropriate to pressure that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Qualifying third party indemnity provisions

No qualifying third-party indemnity provisions have been made during the year.

Small company provisions

This report has been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006; the provisions of Financial Reporting Standard 102 Section 1A for Small Entities and with the methods and principals of the Statement of Recommended Practice: Small Charities 2005.

Signed ON BEHALF OF THE BOARD by Mr David Scott Sylvester (Director)

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29 March 2022

Trustees' Annual Report

For the year ending 30 June 2021

Introduction

The spread, nationwide, of the corona virus (COVID-19) continued in varying measures through the 2020-21 financial year. After being locked down from the beginning of March to the end of June 2020, the church was able to open at the beginning of July for socially distanced services with a reduced capacity. Due to the size of the Sanctuary, we were able to seat 100 people plus some outside in the courtyard. We were unable to carry out our normal community activities, like BBQs, as we were not allowed to serve food due to the restrictions.

This was followed by tier restrictions which led us into another lockdown for the month of November when yet again we were unable to meet together face to face. In light of this, we had to cancel the annual Christmas Tea for the ladies of the church.

Fortunately, we were able to meet again at the church in December 2020, and to run the Sunday School. The children were placed in class bubbles and parents dropped off and collected their children so there was no mixing in the church body.

Come January 2021 we entered into a third lockdown. As such, Sunday services were recorded and shown live on YouTube and via our website. They included children's ministry time, with worship by Caelan Webber followed by Bible stories complied by Jamie Higgins and Ted Pegler, which included fitness exercises for the kids.

We were able to use zoom facilities on a weekly basis for the church's prayer meetings, men's meetings and prayer and the women's bible studies and prayer.

We continued to try and remain in contact with as many people as possible through WhatsApp groups, text or telephone.

The ladies were able to do some studies on the 7 Churches of Revelation throughout the autumn and continued with prayer meetings on Friday morning for those who were able to make it. The men were able to have meetings with different men sharing, followed by discussion and prayer.

The Trustees

The trustees who served the company during the year were as follows:

- Mr D S Sylvester
- Mr B D Broderson

Structure, Governance and Management

Organisational Structure

The Church Council, headed by the Pastor, is the governing body of the church. The Pastor has general supervision and direction of the church. He acts as chairman of all meetings of members and the Church Council. Members of the Church Council are Trustees of the charity.

The company is limited by guarantee, and trustees are also directors for the purposes of company law.

Risk Management

The Trustees are responsible for the management of the risks faced by Calvary Chapel York and the York campus of Calvary Chapel Bible College. Considerations of risk are also considered by the church elders and at Bible College staff meetings. Risks are identified and dealt with throughout the year.

Appointment of Trustees

All the Trustees are appointed by the Pastor of the Church and serve until retirement or removal from the Board of Trustees.

Training of new trustees

For someone to be considered for appointment as a Trustee of Calvary Chapel York, it would be expected for them to have experience of the Calvary Chapel movement and to be in agreement with the Calvary Chapel York statement of faith.

Trustees' Annual Report (continued)

For the year ending 30 June 2021

In the event of a new Trustee being appointed, opportunity would be given to them to participate in the life of Calvary Chapel York – services, prayer meetings and other events to familiarise themselves with the life of the Bible College e.g. by meeting the staff and the student body, by attending one or more of the regular weekly Bible College staff meetings and by observing the way classes are taught.

Public Benefit Statement

The Trustees confirm they have complied with their duty in section 4 of the 2006 Charities Act to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

Objectives

A. To build up the Church and Bible College on a personal level

- To walk in forgiveness with one another from the heart
- To genuinely care for one another and have a healthy attitude
- To love one another with a pure heart
- To rest more, serve smarter, and labour more effectively through faith
- To develop a greater and more intimate relationship with the Lord through prayer and His word
- To organise fellowship events that build up true koinonia (community) and develop deeper friendships
- To live out as leaders the five-fold ministry in Ephesians 4:11-12 "And He Himself gave some to be apostles, some prophets, some evangelists, and some pastors and teachers, for the equipping of the saints for the work of ministry, for the edifying of the body of Christ."
- To use modern technology to help communicate with those involved with the church

B. To stir up the Church body to love and good works

- To encourage the body to use the gifts God has given them
- To encourage the body to be bold in sharing their faith
- To train up the body in evangelism through practical hands-on experience
- To encourage the body to trust and rely on the Lord for His strength
- To prayerfully organise a plan to be able to put their gifts into operation
- To encourage the body to consistently share their faith in every opportunity
- To provide monitoring and discipleship for those who would benefit

C. To continue teaching and preaching the Word of God through the power of His Spirit.

- Through Sunday morning and Sunday night Bible studies
- Through mid-week and home group studies
- Through open air evangelism
- Through internet and media forums / online CCBCY classes
- Through personal discipleship in the word
- Through the distribution of printed materials
- Through Psalms and Hymns and Spiritual songs
- Through Ladies' weekly Bible studies
- Through monthly Men's breakfasts
- Through Sunday lunch events for university students

Activities

The following were some of the activities that went ahead from June 2020, if permitted during the various lockdowns:

CCY Church

Various weekly home fellowships continued to meet in different homes on different evenings through the week. They met via zoom during lockdown periods.

Trustees' Annual Report (continued)

For the year ending 30 June 2021

Women's Ministry

The ladies' bible studies continued on Thursday evenings and repeated on Friday mornings during the Spring and Summer.

There was a zoom Ladies Retreat during March 2021, with various speakers sharing about different aspects of God's Glory. Nancy Sylvester spoke on God's Glorious Glory and other speakers, included Cheryl Brodersen, Margie Stewart, and many of the UK Pastor's wives. It was an encouraging series of talks.

Men's Ministry

The main feature of the Men's Ministry was a weekly Zoom meeting for fellowship and prayer.

University Student Ministry

Jonathan and Naomi Anderson have continued to oversee the ministry, keeping in touch with students through zoom meetings or in person, when able.

Children's Ministry

The Sunday School continues to play an important part in the life of the church. Live children's worship began on Sunday morning's, accessed via YouTube or through our website.

Trailblazers was unfortunately suspended, due to the ongoing restrictions.

The Wednesday morning Parents & Tots meetings continued when the church was open. Sarah Blake has been running these meetings fortnightly.

Youth

During the lockdown, Ross Holden and Dan Bard continued to meet with the youth group, via zoom, on Thursday evenings. They met in person whenever possible.

Outreach Ministries

Bridlington

We continued to upgrade the Bridlington premises with a view to using it as an outreach base. Lockdowns have prevented this so far.

Hull

Paul has still been seeking God's guidance about the outreach to Hull.

York

Outreach continued as far as we were able. Further copies of the 'Gospel of John' facsimiles were as given out and were mostly very gladly received through street outreach or personal giving. We were encouraged to share wherever we could.

Prison Ministry

Sadly, this ministry was put on hold in March 2020 and has not been able to restart, due to strict access restrictions at the prisons.

Care Homes

The services at the Minster Grange care home and The Lodge care home were required to stop in March 2020, because of government guidelines for care homes, to safeguard the elderly. There was no opportunity for the rest of the year to visit, as the residents were all put under safeguarding regulations, which prevented us coming into the homes.

Gatehouse Coffee Shop

Due to the ongoing COVID restrictions, the coffee shop could only be opened intermittently for takeaway sales during the year.

Trustees' Annual Report (continued)

For the year ending 30 June 2021

Bible College

The Bible College continues to attract students from the UK, Europe, from North & South America, from Europe and from the Middle East without any direct advertising.

In Autumn 2020, 16 students arrived 14 days early so that they could fulfil their quarantine time ahead of the start of the semester. Different zoom activities were organised for them in this period, plus some classes. They were then kept in a bubble, as so to safeguard them against catching the virus from people coming into the church from the outside.

They were able to watch the Sunday morning service in the Fellowship Hall, on screen live. They all finished their semester, with 1 student graduating.

The Spring 2021 semester followed the same pattern as the Autumn term with quarantining and zoom classes. Live classes resumed once the restrictions were lifted. We had 18 students, 4 of whom graduated in May.

The Barbican Road Property

With the reduced number of Bible College students, some of the flats that they would normally occupy became available and these were let to York University students who attended the church.

Future Plans

CCY Church

The intention is to have congregational services in our sanctuary as soon as possible. While this is not possible, we will continue to broadcast the Sunday morning service on YouTube and use Zoom to bring church members together for prayer meetings, men's and ladies' fellowship and ladies' bible studies.

Outreach Opportunities

We have the potential to undertake further outreach to the east of York and in Bridlington. We are also open to sending outreach teams into Europe and to the Middle East.

Bible College

The Calvary Chapel Bible College at Murrieta in California is in the process of being sold. This may result in us having to make changes to how we operate our campus in York, but it is too early to say what those changes may be.

Gatehouse Coffee Shop

We needed to review the running of the Gatehouse Coffee Shop facility in Walmgate Bar because of places within the building where it was difficult to achieve social distancing. If we were to face longer term constraints that might undermine the viability of Gatehouse as a coffee shop, we would consider whether there are other uses we could make of the building, which has been used by Calvary Chapel York since 1997. We recognise that we are privileged to have the use of one of York's most important historic buildings and we hope we can find a way of covering the cost of running it, so that it continues to be open to visitors.

Financial Review

Despite a 37% reduction in the overall turnover, which it should be noted was inflated in the prior year due to the decision by Costa Mesa to write off the loan interest, the financial position of Calvary Chapel York as a whole has actually been strengthened over last 12 months, thanks primarily to a significant reduction in overheads, but also, in part, thanks to the support grants received from the City of York Council as a direct consequence of the impact of COVID-19. These grants totalled £6,394 and were received due to the ongoing impact of restrictions on the coffee shop's ability to trade. Donations, student tuition and coffee shop sales income are all down again on the prior year, but the charity has benefited from the weakening of the dollar against the pound, which means that it has generated a £132,157 foreign currency gain. This means that in the year the charity had an overall surplus of £65,585. The balance sheet position remains strong, with student numbers slowing returning to pre-pandemic levels, however, cash reserves lower than the same time last year. All of the churches bank loans have now been repaid.

Trustees' Annual Report (continued)

For the year ending 30 June 2021

Reserves Policy

It is the policy of Calvary Chapel York to have a small reserve to meet any unexpected expenditure.

Trustees' responsibility statement

The trustees (who are also the directors of Calvary Chapel York for the purposes of company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the income and expenditure of the company for that year.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements an accounting estimates that are reasonable and prudent; and,
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

COVID-19 Statement

In March 2020 the United Kingdom was impacted by the outbreak of COVID-19. The Government imposed significant restrictions at that time in an effort to manage the spread of the virus, which resulted in the charity having to review and change its workings practices to ensure compliance with these restrictions. At the date of signing these financial statements, the trustees have considered the effect of the Coronavirus pandemic on the charity with the information available to it and do not believe that it will affect the ability of the charity to continue to trade for the foreseeable future. On this basis, the trustees have prepared these financial statements on a going concern basis.

Summary

In the previous year we made progress across a wide range of ministries by equipping our people and reaching out with the Christian message. Over the coming year we want to take the Christian message further afield to some of the many countries where we now have connections.

……..

MR D SYLVESTER

Director

1 Barbican Road
York
YO10 5AA

Date: ……

Independent Examiner's Report

For the year ending 30 June 2021

I report on the accounts of Calvary Chapel York for the year ending 30 June 2021, which are set out on pages 12-21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the 2011 Act
- To follow the procedures laid down in the General Directions given by the Charities Commission under section 145(5)(b) of the 2011 Act, and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items of disclosures in the accounts and seeking explanations from you as trustees consequently no opinion is given as to whether the accounts present a "true and fair view", and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) Which gives me reasonable cause to believe that in any material respect the requirements
- To keep accounting records in accordance with section 130 of the 2011 Act, and
- To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met, or

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

Nicola Ainscough ACA BSc
Chartered Accountant
Equilibrium Accountants Ltd
48 Goodramgate, York, YO1 7LF

29 March 2022

Statement of Financial Activities (Including the Income & Expenditure Account)

For the year ending 30 June 2021

	Notes	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
INCOME					
Incoming and endowments from:					
Donations and legacies	4	200	83,080	83,280	327,467
Charitable activities	5	12,250	46,796	59,046	89,254
Other trading activities	6	-	76,954	76,594	126,083
Investments	7	-	4	4	16
Other income	8	-	138,816	1138,816	18,098
Total incoming resources		12,450	345,650	358,100	560,918
EXPENDITURE					
Expenditure on:					
Raising funds	9	-	(44,962)	(44,962)	(97,854)
Charitable activities	10/11	(12,712)	(226,097)	(238,809)	(279,766)
Other	12	-	(8,744)	(8,744)	(47,167)
Total resources expended		(12,712)	(279,803)	(292,515)	(424,787)
Transfer between funds		-	-	-	-
Net income / (expenditure) for the year		(262)	65,847	65,585	136,131
RECONCILIATION OF FUNDS					
Total funds brought forward as at 1 July 2020		13,220	1,821,604	1,834,824	1,698,693
Total funds carried forward as at 30 June 2021		12,958	1,887,451	1,900,409	1,834,824

The notes on pages 12-21 form a part of these financial statements.

A Statement of Total Recognised Gains and Losses is not required as all gains and losses are included in the Statement of Financial Activities.

There is no difference between the net income / (expenditure) for the year above and the historical cost equivalent. All activities are continuing.

Balance Sheet

As at 30 June 2021

	Notes	£	As at 30 Jun 21 £	£	As at 30 Jun 20 £
FIXED ASSETS					
Tangible assets	17		3,058,635		3,129,452
CURRENT ASSETS					
Stocks	18	6,307		6,162	
Debtors	19	37,475		27,485	
Cash at bank and in hand		83,139		91,144	
		126,921		124,791	
Creditors: Amounts falling due within one year	20		(57,221)		(58,548)
Net Current Assets / (Liabilities)			69,700		66,243
Total Assets less Current Liabilities			3,128,335		3,195,695
Creditors: Amounts falling due after more than one year	21		(1,227,926)		(1,360,871)
Net Assets			1,900,409		1,834,824
FUNDS					
Unrestricted income funds	22		1,887,451		1,821,604
Restricted income funds	23		12,958		13,220
Total Funds			1,900,409		1,834,824

The notes on pages 12-21 form a part of these financial statements.

Directors' benefits: advances, credit and guarantees

During the year no benefits, in the form of advances, credit and guarantees, were conferred upon directors of the company.

Guarantees and other financial commitments

During the year no guarantees or other financial commitments were made.

For the year ended 30 June 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies and did not exceed the audit threshold under the Charities Act 2011 for the year in question. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of both the Companies Act 2006 and the Charities Act 2011, with respect to accounting records and the preparation of accounts.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with the provisions of FRS 102 Section 1A – Small Entities.

The financial statements on pages 15-23 were approved by the members of the committee and authorised for issue on 29 March 2022 and are signed on their behalf by:

_____

MR D SYLVESTER
Director
Company Registration Number: 07401663

Notes to the Financial Statements

For the year ending 30 June 2021

1. STATUTORY INFORMATION

Calvary Chapel York is a private company, limited by guarantee, registered in England and Wales, registration number 7401663. The registered office and principal place of business is 1 Barbican Road, York, YO10 5AA.

2. COMPLIANCE WITH ACCOUNTING STANDARDS

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities Act 2011, the Accounting and Reporting by Charities for Smaller Entities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (Effective January 2015) - (Charities 'SORP' (FRS 102)); the provisions of FRS 102 Section 1A – Small Entities and all other applicable accounting standards in the United Kingdom.

3. ACCOUNTING POLICIES

Basis of accounting

The financial statements are prepared on a going concern basis, under the historical cost convention.

The charity has adjusted the formats of those prescribed by the Companies Act 2006 to include headings that are relevant to its activities, to enable it to show a true and fair view.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The principal accounting policies, which have been applied consistently in the year, are set out below.

Revenue Recognition

Revenue is recognised in respect of gifts, donations, and funds received for goods and services supplied during the year, exclusive of trade discounts, upon receipt.

Cash Flow Statement

For the year ended 30 June 2021 the company was entitled to exemption from the requirement, under Financial Reporting Standard 1: Cash Flow Statements (Revised 1996), on the grounds that the company is classified as small (as per the thresholds set from 6 April 2008).

Fixed Assets

All fixed assets are capitalised and included at cost, including any incidental expenses of acquisition.

Depreciation is provided on tangible fixed assets at rates calculated so as write off the cost of an asset, less it's estimated residual value, over the useful economic life of that asset as follows:

Freehold property	- 2% straight line
Plant & Equipment	- 25% reducing balance
Fixtures & Fittings	- 25% reducing balance
Motor Vehicles	- 25% reducing balance
Computer Equipment	- 33% reducing balance
Office Equipment	- 15% reducing balance

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Allocation and apportionment of costs

All costs are allocated between the expenditure categories noted above on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. on a time expended basis or estimated usage.

Support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs, finance, personnel, payroll, and governance costs which support Calvary Chapel York activities.

Governance costs include the cost of audit of the annual accounts, legal and professional fees and the charges levied in managing the bank accounts.

Funds structure

Unrestricted funds are funds that are available for use or retention at the discretion of the Trustees, in accordance with the Charity's objects. Restricted funds are used as and when the actual expenditure on specific projects is incurred.

4. DONATIONS AND LEGACIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 20 Total £
Donations*						
Tithes and offerings	200	69,397	69,597	170	327,297	327,467
Other Income						
Tax Refunds on donations	-	13,683	13,683	-	-	-
	200	83,080	83,280	170	327,297	327,467

* Unrestricted funds donations in the prior year include the waiver of the loan interest charges on the long-term loan from Costa Mesa, which totals £241,126.

5. CHARTIABLE ACTIVITIES

	Restricted Funds** £	Unrestricted Funds £	Year to 30 Jun 21 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 20 Total £
Primary purpose trading						
Bible College	12,250	46,761	59,011	-	86,537	86,537
Church	-	35	35	-	2,717	2,717
	12,250	46,796	59,046	-	89,254	89,254

6. OTHER TRADING ACTIVITIES

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 20 Total £
Church	-	41,693	41,693	-	33,899	33,899
Coffee Shop	-	35,261	35,261	-	92,177	92,177
Bible College	-	-	-	-	7	7
	-	76,954	76,954	-	126,083	126,083

7. INVESTMENTS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 20 Total £
Bank Interest Receivable	-	4	4	-	16	16
	-	4	4	-	16	16

8. OTHER INCOME

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 20 Total £
Miscellaneous Revenue	-	265	265	-	8,098	8,098
Government Grants	-	6,394	6,394	-	10,000	10,000
Foreign Currency Gains	-	132,157	132,157	-	-	-
	-	138,816	138,816	-	18,098	18,098

9. EXPENDITURE ON RAISING FUNDS

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 20 Total £
Coffee Shop	-	44,962	44,962	-	97,854	97,854
	-	44,962	44,962	-	97,854	97,854

10. EXPENDITURE ON CHARITABLE ACTIVITIES BY FUND TYPE

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 20 Total £
Bible College	3,668	23,282	26,950	7,237	39,214	46,451
Church expenditure	9,044	202,815	211,859	6,574	226,741	233,315
	12,712	226,097	238,809	13,811	265,955	279,766

11. EXPENDITURE ON CHARITABLE ACTIVITIES BY ACTIVITY TYPE

	Activities Undertaken Directly £	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Bible College	26,950	26,950	46,451
Church expenditure	211,859	211,859	233,315
	238,809	238,809	279,766

12. EXPENDITURE ON OTHER

	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 21 Total £	Restricted Funds £	Unrestricted Funds £	Year to 30 Jun 20 Total £
Foreign currency loss	-	-	-	-	36,475	36,475
Governance costs	-	3,915	3,915	-	4,525	4,525
Bank charges	-	2,889	2,889	-	4,274	4,274
Loan interest payable	-	1,800	1,800	-	1,893	1,893
Sale of asset	-	140	140			
	0	8,744	8,744	-	47,167	47,167

13. NET INCOMING RESOURCES FOR THE YEAR

This is stated after charging:

	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Depreciation	83,653	82,867
Exchange (gains) / losses	132,157	36,475

14. AUDITITORS REMUNERATION

	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Fees payable for the audit of the financial statements	-	2,430
	-	2,430

15. STAFF COSTS AND EMOLUMENTS

Total staff costs were as follows:

	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Wages and salaries	31,495	45,901
Social security costs	-	-
	31,495	45,901

Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Charitable activities	3	1
Activities for generating funds	2	2
Management and administration of the charity	3	2
	8	5

No employee received remuneration of more than £60,000 during the year.

Trustee Remuneration and benefits

Included in wages and salaries is £6,600 (2020: £4,800) paid to trustee, Mr D Sylvester and £3,200 (2020: £1,200) paid to Mrs N Sylvester, the wife of Mr D Sylvester. Mr D Sylvester was also paid £4,900 (2020: £8,400) living allowance to cover the costs of providing hospitality and support to both congregation members, bible college students and guest speakers. This remuneration was paid to Mr Sylvester with the approval of all trustees in recognition of his role as Pastor of the congregation. No pension contributions were provided as part of his remuneration during the year.

Trustee Expenses

Mr Sylvester was reimbursed £7,226 (2019: £11,027) for expenses incurred in fulfilling his duties as Pastor of the church. The nature of the expenses reimbursed includes travel, mobile phone, accommodation, subsistence, and equipment purchase reimbursements.

16. VOLUNTEER EXPENSES

During the financial year volunteers from the Coffee Shop received honorarium payments to cover out of pocket expenses and to recognise the value of their involvement. These payments were distributed to 2 volunteers and totalled £8,133.

17. TANGIBLE FIXED ASSETS

	Freehold property £	Plant & Equipment £	Fixtures & Fittings £	Computer Equipment £	Other Assets £	Total £
Cost						
As at 1 July 2020	3,647,700	41,833	35,374	13,753	10,872	3,749,532
Additions	-	7,641	3,486	2,149	-	13,276
Disposals	-	(1,391)	-	-	-	(1,391)
As at 30 June 2021	3,647,700	48,083	38,860	15,902	10,872	3,761,417
Accumulated Depreciation						
As at 1 July 2020	547,155	27,783	27,392	9,536	8,214	620,080
Charge for the year	72,954	5,313	2,868	2,081	437	83,653
Disposals	-	(951)	-	-	-	(951)
As at 30 June 2021	620,109	32,145	30,260	11,617	8,651	702,782
Net Book Value						
As at 30 June 2021	3,027,591	15,938	8,600	4,285	2,221	3,058,635
As at 1 July 2020	3,100,545	14,050	7,982	4,217	2,658	3,129,452

18. STOCK

	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Stock	6,307	6,162
	6,307	6,162

19. DEBTORS

	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Trade debtors	26,680	12,797
Prepayments	10,795	14,688
	37,475	27,485

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Bank loans and overdrafts	-	-
Other Creditors	49,816	44,096
Accruals	7,405	14,452
	57,221	58,548

The company secures the following liabilities disclosed under creditors falling due within one year:

	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Bank loans and overdrafts	-	-
	-	-

21. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	Year to 30 Jun 21 Total £	Year to 30 Jun 20 Total £
Other long-term loans	1,227,926	1,360,871
	1,227,926	1,360,871

Related Parties

Mr B Brodersen, a Trustee of Calvary Chapel York, is the Senior Pastor at Calvary Chapel Costa Mesa. Calvary Chapel Costa Mesa have loaned Calvary Chapel York £1,157,926.

22. UNRESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2020 £	Balance at 30 Jun 2021 £
General Funds	345,650	(279,803)	65,847	1,821,604	1,887,451
	345,650	(279,803)	65,847	1,821,604	1,887,451

23. RESTRICTED INCOME FUNDS

	Incoming resources £	Outgoing resources £	Transfer of funds £	Balance at 30 Jun 2020 £	Balance at 30 Jun 2021 £
Restricted Funds	12,450	(12,712)	(262)	13,220	12,958
	12,450	(12,712)	(262)	13,220	12,958

The restricted funds are as follows:

CCY Designated	£250
CCYBC Designated	£12,708

24. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible fixed assets £	Net current assets £	Long term liabilities £	Total £
Unrestricted income funds	3,058,635	56,742	(1,227,926)	1,887,451
Restricted income funds	-	12,958	-	12,958
	3,058,635	69,700	(1,227,926)	1,900,409

25. COMPANY LIMITED BY GUARANTEE

The company is limited by members' guarantees and therefore has no share capital. The guarantee given by members is limited to £1.