

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 presume 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: 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 ceilidh.

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 Thresher.

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 its 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 and 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.

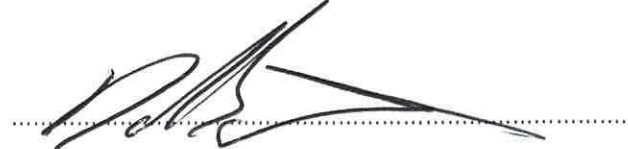
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies 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 its 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: 20.03.2023

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 or 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 its 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
	<u>3,593</u>	<u>68,413</u>	<u>72,006</u>	<u>200</u>	<u>83,080</u>	<u>83,280</u>

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
	<u>-</u>	<u>91,778</u>	<u>91,778</u>	<u>12,250</u>	<u>46,796</u>	<u>59,046</u>

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
	<u>-</u>	<u>104,958</u>	<u>104,958</u>	<u>-</u>	<u>76,954</u>	<u>76,954</u>

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	<u>3,647,700</u>	<u>50,780</u>	<u>38,967</u>	<u>16,200</u>	<u>10,872</u>	<u>3,764,519</u>
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	<u>693,063</u>	<u>36,804</u>	<u>32,437</u>	<u>13,115</u>	<u>9,013</u>	<u>784,432</u>
Net Book Value						
As at 30 June 2022	<u>2,954,637</u>	<u>13,976</u>	<u>6,530</u>	<u>3,085</u>	<u>1,859</u>	<u>2,980,087</u>
As at 1 July 2021	<u>3,027,591</u>	<u>15,938</u>	<u>8,600</u>	<u>4,285</u>	<u>2,221</u>	<u>3,058,635</u>

16. STOCK

	Year to 30 Jun 22 Total £	Year to 30 Jun 21 Total £
Stock	<u>5,557</u>	<u>6,307</u>
	<u>5,557</u>	<u>6,307</u>

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
	<u>46,441</u>	<u>37,475</u>

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
	<u>46,079</u>	<u>57,221</u>

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	-	-
	<u>-</u>	<u>-</u>

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
	<u>1,387,628</u>	<u>1,227,926</u>

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
	<u>267,224</u>	<u>471,695</u>	<u>-</u>	<u>1,887,451</u>	<u>1,682,980</u>

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
	<u>3,593</u>	<u>10,537</u>	<u>-</u>	<u>12,958</u>	<u>6,014</u>

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	-	-	-	-
	<u>2,980,087</u>	<u>96,535</u>	<u>(1,387,628)</u>	<u>1,688,994</u>

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.