

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 meeting 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 God's 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.

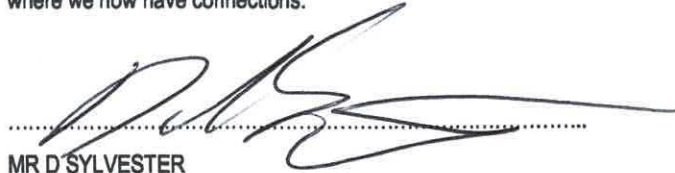
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with the Companies 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 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: 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 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 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	1,688,994

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

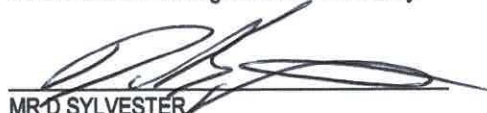
During the year no guarantees or other financial commitments were made.

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 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 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	-	-	-	-	-	-
	<u>520</u>	<u>92,030</u>	<u>92,550</u>	<u>3,593</u>	<u>68,413</u>	<u>72,006</u>

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
	<u>-</u>	<u>150,536</u>	<u>150,536</u>	<u>-</u>	<u>91,778</u>	<u>91,778</u>

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
	<u>10,410</u>	<u>96,257</u>	<u>106,667</u>	<u>-</u>	<u>104,958</u>	<u>104,958</u>

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
	<u>-</u>	<u>88</u>	<u>88</u>	<u>-</u>	<u>9</u>	<u>9</u>

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	-	-	-
	<u>-</u>	<u>56,072</u>	<u>56,072</u>	<u>-</u>	<u>2,065</u>	<u>2,065</u>

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
	<u>-</u>	<u>107,738</u>	<u>107,738</u>	<u>-</u>	<u>60,162</u>	<u>60,162</u>

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
	<u>10,923</u>	<u>287,839</u>	<u>298,762</u>	<u>10,537</u>	<u>245,057</u>	<u>255,594</u>

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
	<u>298,763</u>	<u>298,763</u>	<u>255,594</u>

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
	<u>5,762</u>	<u>5,557</u>

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
	<u>36,008</u>	<u>46,441</u>

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
	<u>54,382</u>	<u>46,079</u>

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

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
	<u>1,335,382</u>	<u>1,387,628</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 £1,335,382.

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
	<u>394,983</u>	<u>(404,720)</u>	<u>(12,734)</u>	<u>1,682,980</u>	<u>1,660,509</u>

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
	<u>10,930</u>	<u>(10,923)</u>	<u>12,734</u>	<u>6,014</u>	<u>18,755</u>

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
	<u>2,918,604</u>	<u>96,042</u>	<u>(1,335,382)</u>	<u>1,679,264</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.