

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
GATEWAY (YORK) CIO**

UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

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FOR THE YEAR ENDED 31 MARCH 2021**

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The Trustees present their report with the financial statements of the charity for the period ended 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Gateway (York) CIO is the legal structure within which the work of Gateway Church takes place. The activities and achievements of the CIO are largely based on the generous donations of money and time from members of Gateway Church. Throughout this report the names of Gateway (York) CIO and Gateway Church will be used interchangeably. The Gateway Centre is the building out of which the majority of the charity's activities operate.

#### **OBJECTIVES AND ACTIVITIES**

1. The advancement of the Christian faith for public benefit.
2. To provide community facilities in Acomb or other appropriate locations.
3. To advance any other charitable purpose in law considered appropriate.

This is worked out through:-

- Gateway Church and its activities including the provision of services to the community
- Supporting Christian work overseas
- Making the Gateway Centre available for community use

The trustees are aware of guidance published by the Charity Commission on Public Benefit and the guidance is taken into account when they review the objectives and activities of the charity.

The trustees facilitate the working out of the objectives of the charity in a variety of ways. One of the main responsibilities is the management of the Gateway Centre and the activities that take place in and from it. For example

- It is where Gateway Church meets for worship and teaching.
- It houses services to the local community regardless of belief. These include but are not limited to a drop-in café for over 65s; children's groups; regular events for young people; a community nursing service; York Foodbank storage and distribution point; Christians Against Poverty debt advice service.
- It is a facility available to members of the local community. These uses attract some revenue to help fund the costs of running the centre. Also Restore York (a local housing charity) are currently hiring a suite of offices at the Gateway Centre and the lease was renewed for another two years in November 2020. Other services working from the Gateway Centre are given heavily subsidised use of space to assist them in offering their services to the community eg. Reflect Pregnancy Advice.

## **ACHIEVEMENT AND PERFORMANCE**

Gateway Church continues to proclaim and demonstrate the Christian faith within the local community and throughout the world, and to provide services that are of benefit to the local community.

### **Gateway Church - Adjustment to Covid-19 Restrictions**

With the advent of the first lock-down the church had to rapidly adjust to the new reality of being unable to meet together in person. As a result, the church moved as many of its activities online as possible, including the main Sunday service, lifegroup meetings and other mid-week meetings and activities. At first the broadcast of the Sunday service took place from people's homes, but when government guidelines allowed, the broadcast was moved into the Gateway Centre. AV equipment was bought in order to improve the production quality and increase the interactivity of our Sunday mornings. Eventually this enabled us to run hybrid services, where there were a limited number of people in the Centre, a large contingent on Zoom, and another group of people viewing the live stream of the service on YouTube.

We are grateful to the church members who rose to the challenge of operating in a completely new way to facilitate a Sunday morning service for the church, as well as numerous other groups and activities that transitioned online. We were also pleased to find that broadcasting our live meetings on YouTube attracted new people to participate in our services for the first time.

Throughout the year, online activities were provided for both the children and young people of the church, and when possible family services were held at the Centre, taking into account all the Covid-19 safety guidelines.

We have been delighted that the church community has stayed connected and committed to the church throughout the pandemic. The Trustees are also grateful for the continuing generous financial and other support of the members of Gateway Church and for the dedication and commitment of our employees and those who give their time freely throughout the year.

The monies given by the members of the charity this year have been invested as follows.

## **EMPLOYMENT**

During this period of time there have been no changes in employment, apart from Laura Crane returning from her maternity leave in August 2020.

However, due to the Covid-19 pandemic a number of our staff members were temporarily furloughed due to the reduction in work resulting from the closing of the Gateway Centre, the cessation of activities with children and young people and the inability of the Debt Advice Centre to meet with new clients.

The employees who have worked for Gateway Church this year are:

Caleb Ellwood	Lead Pastor
Wendy Neary	Centre Manager
Jackie Adie	CAP Centre Manager
Lucy Den Braber	CAP Debt Coach
Christine Hobson	Church Administrator
Sarah Hogben	Children's Work Team Leader
Laura Crane	Youth Work Team Leader
Cheryl Diuga	Gateway Centre Cleaner
Jenny Herrera	Executive Leader

John Wilson, who is self-employed, provides considerable help and guidance to the operation of the church in terms of leadership, pastoral support and teaching. He worked for the church for the equivalent of two days a week.

We would like to record our thanks to all the staff for their considerable efforts during the last year, and for the way that they have adjusted to working from home when necessary.

#### **THE GATEWAY CENTRE**

The building which is now the Gateway Centre was acquired in 1997, refurbished and further extended in 2008/2009. As part of that refurbishment the Church entered into a mortgage arrangement with the Charity Bank on which the CIO continues to make payments. The maintenance and running of the Gateway Centre is financed by the donations of members but is offset by the revenue from venue hire during the year.

#### **Services made available by the CIO to the local community**

All of the services we offer are open to all members of the community, whatever their beliefs. These activities either seek to be self-financing through donation or are subsidised directly by the CIO.

Due the Covid-19 pandemic and subsequent lockdowns and restrictions, the Gateway Centre was closed from 24th March 2020 and only re-opened partially for a few activities as the easing of restrictions allowed.

#### **Christians Against Poverty Debt Advice Service**

The CIO finances the provision of a free debt advice service in association with Christians Against Poverty, and this involves employing Jackie Adie as the Debt Centre Manager for 2.5 days a week, and Lucy Den Braber as a Debt Coach for 1.5 days a week.

The number of clients that could be seen was greatly reduced due to the pandemic. For this reason Lucy Den Braber was furloughed from April - September 2020. Jackie Adie continued to run the Debt Advice service and was available to manage the existing client base, and to support any new clients that wished to access the service, either online or on the phone. This resulted in a slight reduction in the number of new clients seen. However, over this past year, 30 people have accessed the service and received a first visit from the Debt Centre Manager or Debt Coach. A further 44 clients continue to be supported in their aim to become debt free and 13 clients reached the ultimate milestone of becoming debt free this year.

Apart from enabling people to tackle their debt, the service offered also helps clients to manage their finances in a way that supports their financial stability. In many cases the intervention of CAP has meant that individuals and families have avoided re-possession of their goods, eviction and homelessness.

Volunteers from Gateway Church provide friendship and support for clients when needed, help and deliver birthday cards and presents for clients and their children throughout the year. At Christmas members of Gateway Church provided Christmas hampers for the families and individuals who are currently being supported by the service. This had to be carried out in a very different way due to safety guidelines but it was achieved and clients were grateful for the support.

#### **York Foodbank**

On a Monday morning Gateway Church members, together with volunteers from other churches, distribute food in co-operation with the York Foodbank. This usually includes spending time with clients, offering them refreshment and signposting them to other organisations/support services as necessary. A stock of food is kept on Centre premises and regular donations are received at the Gateway Centre before being processed at the York Foodbank warehouse.

Foodbank distribution sessions continued throughout the pandemic but had to be run such that they minimised contact and time spent with the clients. This made it difficult to signpost clients and provide a more holistic approach to the help the Foodbank usually offers. However, many individuals and families were provided with food, and we were delighted that the government allowed us to continue with this vital service to our community. Demand increased significantly in the first weeks of the pandemic, but the volunteer team rose to the challenge and distributed record amounts of food.

#### Hope Shines Through Exhibition

As restrictions eased in the Autumn of 2020 the church began to think about how it could bring some much needed hope and joy to the local community. We decided to organise an exhibition of the creative projects that the local community had produced during the first lockdown. We invited the church, the local community and schools to submit their entries and then created a walk through exhibition in the Gateway Centre that ran over 2 days.

The preparation and execution of this event was highly complex due to the necessary Covid-19 safety measures, but it was a success and featured on Radio York.

The initial exhibition was due to run on 6th & 7th November, but there was a second lockdown, and so it was postponed until 11th & 12th December.

#### Nativity Trail

In order to engage children and families with the Christmas Story, our Children's Work Team Leader organised a Nativity Trail, where households from the church agreed to display a nativity window poster that related to part of the Christmas Story. These were displayed from 6th December until Christmas Day so that people from the church and community could follow a route in their local area that told them the Christmas story.

Due to its success, a similar event called a Heart Trail was undertaken in February to celebrate the love of God.

#### Safe Place to Connect - online

When it came to the third lockdown in the early part of 2021, the church looked to find a way to tackle the increasing isolation of certain members of our church and local community. An online meeting on a Wednesday was therefore begun called a Safe Place to Connect. This was an online gathering open to anyone, where you could bring an activity or craft and spend time talking and listening to others in a relaxed atmosphere. The aim is to hold this event in-person as soon as restrictions are eased, providing a socially distanced space that feels safe for those who are worried about reconnecting with others in person.

#### Community Uses of the Gateway Centre

Government restrictions throughout this year have resulted in minimal use of the Gateway Centre by community groups. However, the following groups used the Centre when the government exemptions allowed:

Alcoholics Anonymous  
Family Mediation  
'My Baby Can Dance' program  
Reflect Pregnancy Advice Service  
Restore York  
The Island  
Tiny Toes Music  
White Rose Art Therapy  
Wilf Ward Family Trust  
York Foodbank

**FINANCIAL REVIEW**

The Gateway Centre annual income was expected to be approximately £28,000. However, the pandemic and subsequent closing of the Centre resulted in total rental and hire income of only £8,035. The loss of nearly £20,000 was largely mitigated however, by the receipt of furlough grants of £9,089 and additional Restriction Grants from the York City Council of £7,931.

This, together with the continuing generosity of the members of Gateway Church, has meant that the pandemic has not had a material impact on the financial position of the charity and its continuing ability to function.

The total amount that the charity received in grants and donations this year was £309,653. This was supplemented by income of £8,035 from Gateway Centre rental and recharges, and other income of £3,529 giving a total income of £321,217.

The funds of the charity are used primarily to meet the costs of operating the Gateway Centre in order that it can be made available for community use and as home for Gateway Church, and in supporting the varied activities of the Church.

Donations and grants of £43,976 were made in the year, £13,599 from unrestricted funds and £30,377 from restricted funds which include special offerings made by the church community. These donations went to support mission work both in this country and overseas, church planting, and meeting community need.

£7,200 was also given to Christians Against Poverty with whom the CIO partners to run a debt advice service from the Gateway Centre. This money is used by Christians Against Poverty to provide the legal and financial structure that is necessary to operate a local debt advice centre.

On top of this, the CIO paid for the cost of running the centre locally, i.e. salaries and expenses, and this came to a total of £225,970.

The Statement of Financial Activities shows a surplus of £44,071 for the year. Total reserves stand at £884,091 with net current assets of £109,252.

**RESERVES POLICY**

It is the policy of the charity to maintain unrestricted reserves, which are the free current reserves of the charity not invested in tangible fixed assets, at a level which equates to approximately three to six months unrestricted expenditure. At this level, the Trustees feel that they would be able to continue the current activities of the charity.

## **FUTURE PLANS**

The Trustees will continue to examine ways to use the Gateway Centre as a venue for training and conferences, as well as extending its community use to further benefit the local community.

Gateway will continue to offer its current activities and services, and will continue with its support of York Foodbank, and Reflect Pregnancy Advice Service. Restore York have had their tenancy renewed and will be tenants at the Centre at least until October 2022 when the Lease will be reviewed.

### Response to Covid-19 pandemic

We anticipate that the needs of the local community will have grown and changed due to the challenges of the last year. Our hope is to continue to run services that benefit disadvantaged people in the local area, but we also plan to adapt and change our own activities - and will consider starting new ones - to respond to the changing needs of our community.

### Windows Restoration

The windows at the Gateway Centre, which is a Grade II listed building, are in need of restoration and after advice from consultants we applied and received planning listed building consent for their replacement with heritage glazing/windows as directed by the conservation officer at the Council. This consent was given in February 2020. Following a tender exercise the cost of this will be between £105,000 - £114,000 exclusive of VAT. This is high due to the number of windows and the nature of the listed building. The surplus from this year's accounts will be designated by the Trustees for this purpose. A fundraising strategy will be produced and will include raising money from a Gift Day amongst the membership of the church, applications to grant making bodies, and as a last resort, an extension to the mortgage with Charity Bank. The VAT on the project will be covered by the Listed Places of Worship Scheme. The current projection is for the work to be carried out October 2021 - May 2022.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Gateway (York) CIO is managed by 8 Trustees and is governed by its constitution. As permitted under the charity's constitution, two of the trustees are engaged by the charity - Caleb Ellwood as an employee and John Wilson on a self-employed basis. They do not however receive additional remuneration in respect of their roles as trustees.

John Wilson's period as a Trustee expired and he therefore decided to retire as a Trustee. His resignation was accepted on 17th September 2020. The Trustees wish to thank John for his many years of service as a Trustee, and are grateful for his continued service to the charity on a self-employed basis.

## **RISK MANAGEMENT**

The trustees continue to assess the major strategic, business and operational risks which the charity faces and systems are in place to mitigate those risks.



**GATEWAY (YORK) CIO**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1165744

**Principal address**

The Gateway Centre  
Front Street  
Acomb  
York  
YO24 3BZ

**Trustees**

Kirsty R Allen  
Nathan Bulley  
David C Donkin  
Caleb Ellwood  
Alan Gee  
Mark Howard  
Sarah Mills  
W John Wilson (up to 17/9/2020)

**Independent examiner**

UHY Calvert Smith  
Heritage House  
Murton Way  
Osbalwick  
York  
YO19 5UW

Approved by order of the board of trustees on 16 September 2021 and signed on its behalf by:

D C Donkin - Trustee

## **INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GATEWAY (YORK) CIO**

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### **Independent examiner's report to the trustees of Gateway (York) CIO**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2021.

#### **Responsibilities and basis of report**

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

I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

#### **Independent examiner's statement**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

H Priest  
ICAEW  
UHY Calvert Smith  
Chartered Accountants  
Heritage House  
Murton Way  
Osbalwick  
York  
North Yorkshire  
YO19 5UW

Date: 1 October 2021

**GATEWAY (YORK) CIO**
**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	270,566	39,087	309,653	295,854
<b>Charitable activities</b>					
Community facilities		8,035	-	8,035	30,799
Investment income	3	85	-	85	-
Other income		3,444	-	3,444	2,500
<b>Total</b>		<b>282,130</b>	<b>39,087</b>	<b>321,217</b>	<b>329,153</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
Community facilities		73,461	3,955	77,416	99,197
Christians Against Poverty		23,967	-	23,967	23,663
Community nursing		595	-	595	711
Church activities		116,603	-	116,603	121,360
Donations and giving		20,799	30,377	51,176	52,387
Governance and administration		7,389	-	7,389	7,549
<b>Total</b>		<b>242,814</b>	<b>34,332</b>	<b>277,146</b>	<b>304,867</b>
<b>NET INCOME</b>		<b>39,316</b>	<b>4,755</b>	<b>44,071</b>	<b>24,286</b>
Transfers between funds	16	(133)	133	-	-
<b>Net movement in funds</b>		<b>39,183</b>	<b>4,888</b>	<b>44,071</b>	<b>24,286</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		826,603	13,417	840,020	815,734
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>865,786</b>	<b>18,305</b>	<b>884,091</b>	<b>840,020</b>

The notes form part of these financial statements

**GATEWAY (YORK) CIO**
**BALANCE SHEET  
31 MARCH 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	9	989,965	-	989,965	988,585
<b>CURRENT ASSETS</b>					
Stocks	10	600	-	600	600
Debtors	11	22,973	3,905	26,878	24,959
Cash at bank and in hand		<u>96,321</u>	<u>16,679</u>	<u>113,000</u>	<u>82,395</u>
		119,894	20,584	140,478	107,954
<b>CREDITORS</b>					
Amounts falling due within one year	12	(28,947)	(2,279)	(31,226)	(23,452)
		<u>90,947</u>	<u>18,305</u>	<u>109,252</u>	<u>84,502</u>
<b>NET CURRENT ASSETS</b>					
		1,080,912	18,305	1,099,217	1,073,087
<b>CREDITORS</b>					
Amounts falling due after more than one year	13	(215,126)	-	(215,126)	(233,067)
		<u>865,786</u>	<u>18,305</u>	<u>884,091</u>	<u>840,020</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	16				
Unrestricted funds				865,786	826,603
Restricted funds				<u>18,305</u>	<u>13,417</u>
<b>TOTAL FUNDS</b>				<u>884,091</u>	<u>840,020</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16 September 2021 and were signed on its behalf by:

C S Ellwood - Trustee

A Gee - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charitable incorporated organisation, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention as modified by the revaluation of certain assets,

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Fixtures and fittings	- 20% on reducing balance

The freehold property was revalued by the Trustees at £975,000 following the completion of the development work in 2009. This revaluation took place in the predecessor entity and therefore the freehold property value in the accounts is referred to as cost.

No depreciation has been provided on the freehold property on the basis of the long life of the asset, and as the estimated residual value is not considered materially different from the carrying value.

### **Stocks**

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

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**1. ACCOUNTING POLICIES - continued**

**Fund accounting**

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

**Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Government grants**

Income from government grants is recognised when the charity is entitled to the income, the receipt is probable and the amount can be measured reliably

**2. DONATIONS AND LEGACIES**

	<b>2021</b>	2020
	£	£
Tithes and offerings	<b>242,884</b>	245,230
Gift aid	<b>49,318</b>	47,398
Grants	<b><u>17,451</u></b>	<u>3,226</u>
	<b><u>309,653</u></b>	<u>295,854</u>

Grants received, included in the above, are as follows:

	<b>2021</b>	2020
	£	£
Government grants	<b>17,021</b>	-
Other grants	<b><u>430</u></b>	<u>3,226</u>
	<b><u>17,451</u></b>	<u>3,226</u>

The charity was able to take advantage of the Government's Job Retention Scheme during the year, claiming a total of £9,089. The charity also received grants of £7,931 from Government money given to local Councils to assist with the continuity of organisations during the Covid-19 pandemic.

**3. INVESTMENT INCOME**

	<b>2021</b>	2020
	£	£
Deposit account interest	<b><u>85</u></b>	<u>-</u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**4. GRANTS PAYABLE**

	<b>2021</b>	2020
	<b>£</b>	£
Donations and giving	<b><u>51,176</u></b>	<u>52,387</u>

**5. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation - owned assets	<b>2,954</b>	2,865
Deficit on disposal of fixed assets	<b>183</b>	-
Accountancy and independent examination fees	<b><u>2,400</u></b>	<u>2,340</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021.

As permitted under the charity's constitution, and described in the Trustees' report, two of the trustees are however engaged by the charity: Mr C Ellwood as an employee, and Mr W J Wilson on a self-employed basis. They do not however receive additional remuneration in respect of their roles as trustees.

Total salary and employer pension contributions of £40,864 were paid to Mr C Ellwood in the period (2020: £37,920), and Mr W J Wilson received fees of £22,164 (2020: £31,567).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**7. STAFF COSTS**

	<b>2021</b>	2020
	<b>£</b>	£
Wages and salaries	<b>128,086</b>	121,456
Social security costs	<b>4,243</b>	5,267
Other pension costs	<b><u>6,498</u></b>	<u>6,107</u>
	<b><u>138,827</u></b>	<u>132,830</u>

The average monthly number of employees during the year was as follows:

	<b>2021</b>	2020
Church activities (incl. Chapelfields)	<b>5</b>	4
Community facilities and administration	<b>3</b>	4
Christians Against Poverty	<b><u>2</u></b>	<u>2</u>
	<b><u>10</u></b>	<u>10</u>

No employees received emoluments in excess of £60,000.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds 2020	Restricted funds 2020	Total funds 2020
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	240,140	55,714	295,854
<b>Charitable activities</b>			
Community facilities	30,799	-	30,799
Other income	<u>2,500</u>	<u>-</u>	<u>2,500</u>
<b>Total</b>	273,439	55,714	329,153
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Community facilities	83,509	15,688	99,197
Christians Against Poverty	23,663	-	23,663
Community nursing	711	-	711
Church activities	121,360	-	121,360
Donations and giving	18,251	34,136	52,387
Governance and administration	<u>7,549</u>	<u>-</u>	<u>7,549</u>
<b>Total</b>	255,043	49,824	304,867
<b>NET INCOME</b>	18,396	5,890	24,286
<b>Transfers between funds</b>	<u>(697)</u>	<u>697</u>	<u>-</u>
<b>Net movement in funds</b>	17,699	6,587	24,286
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	808,904	6,830	815,734
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>826,603</u>	<u>13,417</u>	<u>840,020</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2020	<b>975,000</b>	<b>131,744</b>	<b>1,106,744</b>
Additions	-	<b>4,517</b>	<b>4,517</b>
Disposals	-	<b>(446)</b>	<b>(446)</b>
At 31 March 2021	<b>975,000</b>	<b>135,815</b>	<b>1,110,815</b>
<b>DEPRECIATION</b>			
At 1 April 2020	-	<b>118,159</b>	<b>118,159</b>
Charge for year	-	<b>2,954</b>	<b>2,954</b>
Eliminated on disposal	-	<b>(263)</b>	<b>(263)</b>
At 31 March 2021	-	<b>120,850</b>	<b>120,850</b>
<b>NET BOOK VALUE</b>			
At 31 March 2021	<b>975,000</b>	<b>14,965</b>	<b>989,965</b>
At 31 March 2020	<b>975,000</b>	<b>13,585</b>	<b>988,585</b>

**10. STOCKS**

	2021 £	2020 £
Finished goods	<b>600</b>	<b>600</b>

**11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2021 £	2020 £
Trade debtors	-	713
Other debtors	<b>2,279</b>	-
Gift Aid debtor	<b>24,045</b>	24,246
Prepayments	<b>554</b>	-
	<b>26,878</b>	<b>24,959</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	2020
	<b>£</b>	£
Bank loans	<b>16,170</b>	13,898
Social security and other taxes	<b>450</b>	1,339
Other creditors	<b><u>14,606</u></b>	<u>8,215</u>
	<b><u>31,226</u></b>	<u>23,452</u>

**13. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>2021</b>	2020
	<b>£</b>	£
Bank loans	<b><u>215,126</u></b>	<u>233,067</u>

**14. LEASING AGREEMENTS**

Operating lease income of £6,600 is due within one year and £3,850 is due between one and two years.

**15. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>2021</b>	2020
	<b>£</b>	£
Bank loans	<b><u>231,296</u></b>	<u>246,965</u>

The bank loan is secured by way of a mortgage on the Gateway Centre.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. MOVEMENT IN FUNDS**

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	825,733	39,316	737	865,786
AV Fund	<u>870</u>	<u>-</u>	<u>(870)</u>	<u>-</u>
	826,603	39,316	(133)	865,786
<b>Restricted funds</b>				
Romance Academy	2,297	(1,044)	-	1,253
Helping Hands	1,703	-	-	1,703
Members Mission Offerings	1,269	556	-	1,825
Bless Fund	781	4	-	785
Office refurbishment	512	(512)	-	-
Dayspring Academy School Bus	5,225	(888)	-	4,337
Seed Fund	750	-	-	750
CAP York	880	476	-	1,356
Helping Hands (Covid)	-	3,489	-	3,489
Swahili Translation Project	-	(701)	-	(701)
AV Fund (Restricted)	-	3,125	133	3,258
Mission Trips	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>
	<u>13,417</u>	<u>4,755</u>	<u>133</u>	<u>18,305</u>
<b>TOTAL FUNDS</b>	<u><b>840,020</b></u>	<u><b>44,071</b></u>	<u><b>-</b></u>	<u><b>884,091</b></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	282,130	(242,814)	39,316
<b>Restricted funds</b>			
Romance Academy	-	(1,044)	(1,044)
Christ Central	545	(545)	-
Members Mission Offerings	15,196	(14,640)	556
Bless Fund	24	(20)	4
Office refurbishment	-	(512)	(512)
Dayspring Academy School Bus	-	(888)	(888)
CAP York	2,994	(2,518)	476
Helping Hands (Covid)	6,625	(3,136)	3,489
Swahili Translation Project	10,328	(11,029)	(701)
AV Fund (Restricted)	3,125	-	3,125
Mission Trips	<u>250</u>	<u>-</u>	<u>250</u>
	<u>39,087</u>	<u>(34,332)</u>	<u>4,755</u>
<b>TOTAL FUNDS</b>	<u><b>321,217</b></u>	<u><b>(277,146)</b></u>	<u><b>44,071</b></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/20 £
<b>Unrestricted funds</b>				
General fund	799,184	17,771	8,778	825,733
AV Fund	4,500	625	(4,255)	870
Office refurbishment - designated fund	<u>5,220</u>	<u>-</u>	<u>(5,220)</u>	<u>-</u>
	808,904	18,396	(697)	826,603
<b>Restricted funds</b>				
Romance Academy	2,297	-	-	2,297
Helping Hands	1,976	(273)	-	1,703
Members Mission Offerings	753	(121)	637	1,269
Bless Fund	1,057	(276)	-	781
Charity Water	50	(50)	-	-
Toilet Twinning	190	(250)	60	-
Office refurbishment	507	5	-	512
Dayspring Academy School Bus	-	5,225	-	5,225
Seed Fund	-	750	-	750
CAP York	<u>-</u>	<u>880</u>	<u>-</u>	<u>880</u>
	<u>6,830</u>	<u>5,890</u>	<u>697</u>	<u>13,417</u>
<b>TOTAL FUNDS</b>	<u><u>815,734</u></u>	<u><u>24,286</u></u>	<u><u>-</u></u>	<u><u>840,020</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

**16. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	272,814	(255,043)	17,771
AV Fund	<u>625</u>	<u>-</u>	<u>625</u>
	273,439	(255,043)	18,396
<b>Restricted funds</b>			
Helping Hands	497	(770)	(273)
Members Mission Offerings	16,109	(16,230)	(121)
Bless Fund	263	(539)	(276)
Charity Water	-	(50)	(50)
Toilet Twinning	-	(250)	(250)
Office refurbishment	15,643	(15,638)	5
Dayspring Academy School Bus	20,297	(15,072)	5,225
Seed Fund	750	-	750
CAP York	<u>2,155</u>	<u>(1,275)</u>	<u>880</u>
	<u>55,714</u>	<u>(49,824)</u>	<u>5,890</u>
<b>TOTAL FUNDS</b>	<u><u>329,153</u></u>	<u><u>(304,867)</u></u>	<u><u>24,286</u></u>

The notes above set out the restricted grants received and utilised in this and the prior year. The balances carried forward relate to funding which has not been utilised for the restricted purpose at the balance sheet date.

**Special offerings**

The church community regularly make specific offerings to support particular needs and causes, as well as making general contributions to support the charity's activities. Such offerings are classified as restricted funds. These include:

Romance Academy

Grant funding has been received to support delivery of the Romance Academy programme of sex and relationship counselling for teenagers.

Helping Hands

Donations made to Helping Hands are used to provide support and aid for local community need.

Helping Hands (Covid)

Donations made to Helping Hands (Covid) are used to provide support and aid for local community need as a result of the effects of Covid-19.

Members Mission Offerings

Donations to individuals who are undertaking support missions and outreach activities.

Bless Fund

Fund established for church members to bless individuals and families outside of the church on behalf of the church.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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**16. MOVEMENT IN FUNDS - continued**

Office Refurbishment

The Gateway Centre's upstairs office refurbishment which is now complete.

Dayspring Academy School Bus

Money raised to help the Dayspring Academy in Zambia to purchase, repair, insure, maintain and run school buses for orphaned children who cannot afford transport to the school.

Seed Fund

To be used to support the growth of the church when starting a second service or congregation.

CAP York

Donations given to support the work of the CAP Centre in York specifically. It can be used to support clients with emergency funding and food, to run events for clients, as well as running costs and salary costs for CAP York employees.

Christ Central

Donations made to fund the work of other churches, social actions project, and conferences and training for church leaders.

Swahili Translation Project

Donations made to fund the translation of a 2 year leadership course into Swahili for church leaders in Africa.

Missions Trips

To be used to fund group mission trips run by the church.

AV Fund

To meet the costs of upgrading and updating the centre's audio visual equipment. Equipment totalling £737 was purchased during the year ended 31 March 2021. The AV Fund was treated as a designated fund in the 2019 accounts.

**17. CONTINGENT ASSETS**

An insurance claim was submitted by the charity for loss of income due to the Covid-19 pandemic. £4,600 was received post year-end and it is expected that a further amount will be received.

**18. RELATED PARTY DISCLOSURES**

The trustees make donations to the charity in their capacity as members of the Gateway Church community. Total donations to the charity from the trustees in the year was £33,385 (2020 - £37,460).

**GATEWAY (YORK) CIO****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tithes and offerings	<b>242,884</b>	245,230
Gift aid	<b>49,318</b>	47,398
Grants	<b>17,451</b>	<u>3,226</u>
	<b>309,653</b>	295,854
<b>Investment income</b>		
Deposit account interest	<b>85</b>	-
<b>Charitable activities</b>		
Gateway Centre income	<b>8,035</b>	30,799
<b>Other income</b>		
Salary recharge	<b>3,444</b>	<u>2,500</u>
<b>Total incoming resources</b>	<b>321,217</b>	329,153
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	<b>103,345</b>	97,259
Social security	<b>3,109</b>	3,899
Pensions	<b>5,261</b>	4,897
Rates and water	<b>966</b>	2,362
Light and heat	<b>6,118</b>	9,036
Ministry expenses	<b>22,164</b>	31,567
Sundries	<b>4,379</b>	(279)
Church activities and events	<b>10,604</b>	15,297
Other CAP expenses	<b>723</b>	1,520
Community Nursing	<b>595</b>	711
Repairs and renewals	<b>8,506</b>	7,113
Other establishment costs	<b>4,898</b>	3,683
Office expenses	<b>6,547</b>	7,661
Conferencing expenses	-	649
Kitchen costs	<b>2,082</b>	1,646
Exceptional renewal - office refurbishment	<b>512</b>	15,638
Fixtures and fittings	<b>2,954</b>	2,865
Loss on sale of tangible fixed assets	<b>183</b>	-
Donations and giving	<b>51,176</b>	<u>52,387</u>
	<b>234,122</b>	257,911

This page does not form part of the statutory financial statements

**GATEWAY (YORK) CIO****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>Support costs</b>		
<b>Support staff costs</b>		
Wages	<b>24,741</b>	24,197
Social security	<b>1,134</b>	1,368
Pensions	<b>1,237</b>	1,210
Other staff costs	<b>1,082</b>	2,022
	<b>28,194</b>	28,797
 <b>Finance</b>		
Bank loan interest	<b>7,441</b>	10,368
 <b>Governance and administration</b>		
Accountancy fees	<b>3,701</b>	3,207
Legal, professional & consultancy	<b>1,074</b>	1,928
Insurance	<b>2,614</b>	2,414
Bad debts	-	242
	<b>7,389</b>	7,791
 Total resources expended	<b>277,146</b>	304,867
 <b>Net income</b>	<b>44,071</b>	24,286

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