

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
GATEWAY (YORK) CIO**

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FOR THE YEAR ENDED 31 MARCH 2022**

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GATEWAY (YORK) CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their report with the financial statements of the charity for the period ended 31 March 2022. 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 significant responsibility 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 groups to facilitate social connection; children's groups; regular events for young people; a community nursing service; a York Foodbank storage and distribution point; Christians Against Poverty debt advice service.
- It is a facility available to members of the local community. These users attract some revenue to help fund the costs of running the centre. Restore York (a local housing charity) is currently hiring a suite of offices at the Gateway Centre. Other services working from the Gateway Centre are given subsidised use of space to assist them in offering their services to the community eg. Reflect Pregnancy Advice, counselling services.

GATEWAY (YORK) CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

ACHIEVEMENT AND PERFORMANCE

Gateway Church continues to be a people who proclaim and demonstrate the good news of God's kingdom. We seek to join with God as he transforms our community, nation and world. We provide numerous services that are of benefit to the local community and beyond. Throughout the financial year, we have sought to continue to serve God's purposes - faithfully preaching the good news, baptising new believers and teaching people to follow Christ.

Ongoing repercussions of the Covid-19 pandemic

For much of this financial year, the activities of Gateway Church continued to be impacted by restrictions and advice given by the government. During the early part of the financial year, severe restrictions on indoor gatherings were in place, restricting the activities of the charity significantly. During this period, the church continued to broadcast weekly services online and safely ran essential services such as the Foodbank distribution point and the debt advice service. Usage of the Gateway Centre by external groups was also limited by restrictions in place.

As restrictions were eased during the financial year, activities were able to gradually return to normal. In-person worship services resumed, most of our work with the community restarted, and external groups began to use our facility once again as we all began to learn how to live with Covid.

Throughout this challenging period, we're very grateful to the church members who adapted to the various changes we had to implement. We have been hugely encouraged by the number of people who have stayed connected to the life of the church and continued to generously support the work of the charity.

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

EMPLOYMENT

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

Caleb Ellwood	Lead Pastor
Wendy Neary	Gateway Centre Operations Manager
Jackie Adie	CAP Centre Manager
Lucy Den Braber	CAP Debt Coach (until July 2021)
Christine Hobson	Church Administrator
Sarah Hogben	Children's Work Team Leader
Laura Crane	Youth Work Team Leader (until September 2021)
Cheryl Diuga	Gateway Centre Cleaner
Jenny Herrera	Executive Leader (until July 2021)
Mick Roberts	Facilities Assistant (from March 2022)

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 has been contracted throughout the financial year for the equivalent of one day a week.

We would like to record our thanks to all the staff for their considerable efforts during the last year.

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.

GATEWAY (YORK) CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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.

Christians Against Poverty Debt Advice Service

The CIO finances the provision of a free debt advice service in association with Christians Against Poverty. Throughout the year, due to the hard work of the team involved, we were able to support 38 new clients.

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, 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.

York Foodbank

Each Monday, members of Gateway Church, together with volunteers from other churches, distribute food in cooperation with the York Foodbank. This 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.

Lights

After a period of disruption due to Covid-19 restrictions, youth work was able to return to relative normality from September 2021. The weekly, Friday-evening youth group continued to grow in size through the year. The group provides a safe place for young people to grow in community with others, be encouraged and supported by a team of youth leaders, and explore the Christian faith.

Connect Cafe

Formerly known as "A safe place to connect", this group began during the pandemic. Previously it was meeting online, but transitioned to an in-person, socially-distanced group. During this financial year, the group became well established and well attended. The group meets weekly on a Wednesday for refreshments, social interaction and a short talk from a team member.

Acomb Babies

As restrictions eased, we were able to re-start this outreach activity. Each Monday, we provide a place for parents with young babies to meet others at the same stage in life. Consistently, we find that isolated parents connect with others and make friendships for life. Our team come alongside and support these parents.

Chapelfields Hangout

During the summer of 2021, a team from the church began a weekly outreach group for children and young people in the outside space of Sanderson House - a local community facility in the Chapelfields housing estate. Once the school term began in September, the group began to transform into a weekly After School Hangout for children and young people. Resourced by staff and volunteers from our youth and children's teams, this group is a place where healthy relationships can be built with young people from a range of backgrounds. Providing diversionary activities for young people is a benefit to the local community, which often faces high levels of anti-social behaviour.

GATEWAY (YORK) CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Community Uses of the Gateway Centre

The following groups used the Centre during the financial year:

Acomb Primary School
Acts 435
Alcoholics Anonymous
Catalyst
City of York Council
Community First Yorkshire
Family Matters
Family Mediation
'My Baby Can Dance' program
Reflect Pregnancy Advice Service
Restore York
St Leonard's Hospice
Tiny Toes Music
University of York
White Rose Art Therapy
Wilf Ward Family Trust
York Foodbank
York Racial Equality Network

GATEWAY (YORK) CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

Financial Review and the Impact of Covid-19

The Gateway Centre annual income was expected to be approximately £14,500. This estimate was approximately half of what is normally budgeted, as the effects of the pandemic were still very evident in reducing people's confidence to attend meetings and activities. However, we have been greatly encouraged that people's confidence grew over the year and income from the Centre rose to £20,628.

This, together with the continuing generosity of the members of Gateway Church and various grants has meant that the pandemic's financial impact on the charity has been greatly reduced.

The total amount that the charity received in grants and donations this year was £419,812. This was supplemented by income of £20,628 from Gateway Centre rental and recharges and interest of £182, giving a total income of £440,622.

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.

Windows Restoration

In preparation for the restoration of the windows at the Gateway Centre, there was a concerted effort to raise funds by grant applications and a church Gift Day. We were delighted that a number of the applications were successful raising a total of £49,000. We are grateful to the following grant making trusts who made a substantial contribution to the project:

Garfield Weston Foundation	£10,000
Bernard Sunley Foundation	£5,000
Pilgrim Trust	£10,000
Feoffees of St Michaels	£15,000
George A Moore Foundation	£ 5,000 - promised for 2022/23

The Church Gift Day, which took place at the end of June 2021, raised a total of £42,496 including Gift Aid and the Trustees designated £40,000 from reserves for the project. This meant that by the beginning of October we had a total of £131,496 which, together with the VAT that we would be able to claim back from the Listed Places of Worship Scheme, would finance the whole project with the added benefit of a contingency for unexpected expenses.

Houghtons of York were therefore appointed to carry out the work and from December to March they undertook more detailed surveys of the windows, ordered supplies and started to construct the casements at their workshop. The fitting of the casements was scheduled to begin in April/ May 2022.

We are extremely grateful to the members of Gateway Church for their continued generosity which has made this project possible.

Donations and grants

Donations and grants of £59,267 were made in the year, £22,314 from unrestricted funds and £36,953 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 £19,888; £11,120 of this being funded by restricted grants.

The Statement of Financial Activities shows a surplus of £139,791 for the year. Total reserves stand at £1,023,882 with net current assets of £231,370.

GATEWAY (YORK) CIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

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 Church 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 has had their tenancy renewed and will be tenants at the Centre at least until October 2022 when the Lease will be reviewed.

The windows restoration project will be a significant undertaking and is scheduled to take place in the next financial year.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Gateway (York) CIO is managed by 7 Trustees and is governed by its constitution. As permitted under the charity's constitution, one of the trustees is engaged by the charity - Caleb Ellwood as an employee. He does not receive additional remuneration in respect of his roles as a trustee.

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 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1165744

Principal address

The Gateway Centre
Front Street
Acomb
York
YO24 3BZ

Trustees

Kirsty Allen
Nathan Bulley
David Donkin
Caleb Ellwood
Alan Gee
Mark Howard - to 24 March 22
Sarah Mills - to 24 March 22

Independent examiner

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

Approved by order of the board of trustees on 21 December 2022 and signed on its behalf by:

D Donkin - Trustee

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

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

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

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 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 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: 3 January 2023

GATEWAY (YORK) CIO
**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	284,230	135,582	419,812	309,653
Charitable activities					
Community facilities		20,628	-	20,628	8,035
Investment income	3	182	-	182	85
Other income		-	-	-	3,444
Total		<u>305,040</u>	<u>135,582</u>	<u>440,622</u>	<u>321,217</u>
EXPENDITURE ON					
Charitable activities					
Community facilities		71,980	33,936	105,916	77,416
Christians Against Poverty		8,768	11,120	19,888	23,967
Community nursing		595	-	595	595
Church activities		107,283	-	107,283	116,603
Donations and giving		22,314	36,953	59,267	51,176
Governance and administration		7,882	-	7,882	7,389
Total		<u>218,822</u>	<u>82,009</u>	<u>300,831</u>	<u>277,146</u>
NET INCOME		86,218	53,573	139,791	44,071
Transfers between funds	16	<u>3,735</u>	<u>(3,735)</u>	-	-
Net movement in funds		89,953	49,838	139,791	44,071
RECONCILIATION OF FUNDS					
Total funds brought forward		865,786	18,305	884,091	840,020
TOTAL FUNDS CARRIED FORWARD		<u><u>955,739</u></u>	<u><u>68,143</u></u>	<u><u>1,023,882</u></u>	<u><u>884,091</u></u>

The notes form part of these financial statements

GATEWAY (YORK) CIO
**BALANCE SHEET
31 MARCH 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	9	991,917	-	991,917	989,965
CURRENT ASSETS					
Stocks	10	250	-	250	600
Debtors	11	23,962	3,561	27,523	26,878
Cash at bank and in hand		<u>162,014</u>	<u>67,887</u>	<u>229,901</u>	<u>113,000</u>
		186,226	71,448	257,674	140,478
CREDITORS					
Amounts falling due within one year	12	(22,998)	(3,306)	(26,304)	(31,226)
		<u>163,228</u>	<u>68,142</u>	<u>231,370</u>	<u>109,252</u>
NET CURRENT ASSETS					
		1,155,145	68,142	1,223,287	1,099,217
CREDITORS					
Amounts falling due after more than one year	13	(199,405)	-	(199,405)	(215,126)
NET ASSETS		<u>955,740</u>	<u>68,142</u>	<u>1,023,882</u>	<u>884,091</u>
FUNDS	16				
Unrestricted funds				955,740	865,786
Restricted funds				<u>68,142</u>	<u>18,305</u>
TOTAL FUNDS				<u>1,023,882</u>	<u>884,091</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21 December 2022 and were signed on its behalf by:

C Ellwood - Trustee

A Gee - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

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.

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES - continued

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

	2022	2021
	£	£
Tithes and offerings	289,772	242,884
Gift aid	63,997	49,318
Grants	<u>66,043</u>	<u>17,451</u>
	<u>419,812</u>	<u>309,653</u>

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

	2022	2021
	£	£
Government grants	4,982	17,021
Other grants	<u>61,061</u>	<u>430</u>
	<u>66,043</u>	<u>17,451</u>

The charity was able to take advantage of the Government's Job Retention Scheme during the year, claiming a total of £2,791 (2021: £9,089). The charity also received grants of £2,191 (2021: £7,931) from Government money given to local Councils to assist with the continuity of organisations during the Covid-19 pandemic.

Included in other grant funding is £49,616 of restricted income received in respect of the windows restoration project.

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>182</u>	<u>85</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

4. GRANTS PAYABLE

	2022	2021
	£	£
Donations and giving	<u>59,267</u>	<u>51,176</u>

5. NET INCOME/(EXPENDITURE)

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

	2022	2021
	£	£
Depreciation - owned assets	3,138	2,954
Deficit on disposal of fixed assets	-	183
Accountancy and independent examination fees	<u>2,065</u>	<u>2,400</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 31 March 2022.

As permitted under the charity's constitution, and described in the Trustees' report, Mr C Ellwood was also engaged by the charity during the year as an employee. He does not however receive additional remuneration in respect of his role as trustee.

Total salary and employer pension contributions of £40,436 were paid to Mr C Ellwood in the period (2021: £40,864).

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

7. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	126,448	128,086
Social security costs	4,991	4,243
Other pension costs	<u>5,941</u>	<u>6,498</u>
	<u>137,380</u>	<u>138,827</u>

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

	2022	2021
Church activities (incl. Chapelfields)	5	5
Community facilities and administration	2	3
Christians Against Poverty	<u>1</u>	<u>2</u>
	<u>8</u>	<u>10</u>

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	270,566	39,087	309,653
Charitable activities			
Community facilities	8,035	-	8,035
Investment income	85	-	85
Other income	<u>3,444</u>	<u>-</u>	<u>3,444</u>
Total	<u>282,130</u>	<u>39,087</u>	<u>321,217</u>
EXPENDITURE ON			
Charitable activities			
Community facilities	73,460	3,956	77,416
Christians Against Poverty	23,967	-	23,967
Community nursing	595	-	595
Church activities	116,603	-	116,603
Donations and giving	20,799	30,377	51,176
Governance and administration	<u>7,389</u>	<u>-</u>	<u>7,389</u>
Total	<u>242,813</u>	<u>34,333</u>	<u>277,146</u>
NET INCOME	39,317	4,754	44,071
Transfers between funds	<u>(133)</u>	<u>133</u>	<u>-</u>
Net movement in funds	39,184	4,887	44,071
RECONCILIATION OF FUNDS			
Total funds brought forward	826,603	13,417	840,020
TOTAL FUNDS CARRIED FORWARD	<u>865,787</u>	<u>18,304</u>	<u>884,091</u>

GATEWAY (YORK) CIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

9. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
COST			
At 1 April 2021	975,000	135,815	1,110,815
Additions	-	5,090	5,090
At 31 March 2022	975,000	140,905	1,115,905
DEPRECIATION			
At 1 April 2021	-	120,850	120,850
Charge for year	-	3,138	3,138
At 31 March 2022	-	123,988	123,988
NET BOOK VALUE			
At 31 March 2022	975,000	16,917	991,917
At 31 March 2021	975,000	14,965	989,965

10. STOCKS

	2022 £	2021 £
Finished goods	250	600

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	2,338	-
Other debtors	-	2,279
Gift Aid debtor	24,853	24,045
Prepayments	332	554
	27,523	26,878

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 14)	15,801	16,170
Social security and other taxes	513	450
Other creditors	<u>9,990</u>	<u>14,606</u>
	<u><u>26,304</u></u>	<u><u>31,226</u></u>

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

	2022	2021
	£	£
Bank loans	<u>199,405</u>	<u>215,126</u>

14. LEASING AGREEMENTS

Operating lease income of £3,850 is due within one year (2021: £6,600 within one year, and £3,850 after more than one year).

15. SECURED DEBTS

The following secured debts are included within creditors:

	2022	2021
	£	£
Bank loans	<u>215,206</u>	<u>231,296</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 2022

16. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	865,786	86,219	(36,265)	915,740
Windows restoration designated fund	-	-	40,000	40,000
	<u>865,786</u>	<u>86,219</u>	<u>3,735</u>	<u>955,740</u>
Restricted funds				
Romance Academy	1,253	-	-	1,253
Helping Hands	1,703	(853)	-	850
Christians Against Poverty	1,356	360	-	1,716
Members mission	2,075	(201)	-	1,874
Bless Fund	785	-	-	785
Dayspring Academy School Bus	4,337	(4,287)	-	50
Seed Fund	750	-	-	750
Helping Hands (Covid)	3,489	(1,000)	-	2,489
Swahili Translation Project	(701)	553	148	-
AV Fund (Restricted)	3,258	625	(3,883)	-
Windows restoration fund	-	58,251	-	58,251
Madagascar famine	-	124	-	124
	<u>18,305</u>	<u>53,572</u>	<u>(3,735)</u>	<u>68,142</u>
TOTAL FUNDS	<u>884,091</u>	<u>139,791</u>	<u>-</u>	<u>1,023,882</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	305,040	(218,821)	86,219
Restricted funds			
Helping Hands	-	(853)	(853)
Christians Against Poverty	11,480	(11,120)	360
Members mission	10,859	(11,060)	(201)
Dayspring Academy School Bus	50	(4,337)	(4,287)
Helping Hands (Covid)	-	(1,000)	(1,000)
Swahili Translation Project	553	-	553
AV Fund (Restricted)	625	-	625
Windows restoration fund	92,187	(33,936)	58,251
Ukraine fund	2,263	(2,263)	-
Madagascar famine	17,565	(17,441)	124
	<u>135,582</u>	<u>(82,010)</u>	<u>53,572</u>
TOTAL FUNDS	<u>440,622</u>	<u>(300,831)</u>	<u>139,791</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds – year ended 31 March 2021

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
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
Restricted funds				
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>
TOTAL FUNDS	<u><u>840,020</u></u>	<u><u>44,071</u></u>	<u><u>-</u></u>	<u><u>884,091</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources 2021 £	Resources expended 2021 £	Movement in funds 2021 £
Unrestricted funds			
General fund	282,130	(242,814)	39,316
Restricted funds			
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	250	-	250
	<u>39,087</u>	<u>(34,332)</u>	<u>4,755</u>
TOTAL FUNDS	<u>321,217</u>	<u>(277,146)</u>	<u>44,071</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 have included the following in the year:

Helping Hands / Helping Hands (Covid):

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

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.

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.

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.

Swahili Translation Project

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

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

16. MOVEMENT IN FUNDS - continued

AV Fund:

To meet the costs of upgrading and updating the centre's audio visual equipment. A transfer of £3,883 has been made to reflect equipment purchased using the funds in the period.

Ukraine:

Donations to provide relief to those effected by the war in Ukraine.

Madagascar famine

Donations made to support the Barnabas Fund crisis response to the famine in Madagascar.

Windows restoration

The Windows restoration restricted fund includes restricted grant funding received in the period of £49,616, and special offerings and donations (and related gift aid) of £45,271. This relates to funding for the full restoration of the Gateway Centre's windows. Works commenced during the year and will be completed in the year ended 31 March 2023.

In addition, during the year the trustees have designated £40,000 of general funds to the project.

17. OTHER FINANCIAL COMMITMENTS

The charity had engaged contractors to commence work on the Gateway Centre windows restoration prior to the year end, with the total project cost expected to be in the region of £157,000, inclusive of VAT.

Initial costs of £33,936 have been recognised in this period and included in expenditure on community facilities.

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 £40,218 (2021 - £33,385).

GATEWAY (YORK) CIO**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Tithes and offerings	289,772	242,884
Gift aid	63,997	49,318
Grants	66,043	17,451
	419,812	309,653
Investment income		
Deposit account interest	182	85
Charitable activities		
Gateway Centre income	20,628	8,035
Other income		
Salary recharge	-	3,444
Total incoming resources	440,622	321,217
EXPENDITURE		
Charitable activities		
Wages	100,646	103,345
Social security	3,483	3,109
Pensions	4,651	5,261
Rates and water	1,445	966
Light and heat	7,766	6,118
Ministry expenses	11,220	22,164
Sundries	277	4,379
Church activities and events	10,383	10,604
Other CAP expenses	642	723
Community Nursing	595	595
Repairs and renewals	7,991	8,506
Other establishment costs	3,558	4,898
Office expenses	4,207	6,547
Conferencing expenses	187	-
Kitchen costs	-	2,082
Exceptional renewal - office refurbishment	-	512
Exceptional renewal - Gateway Centre windows	33,936	-
Fixtures and fittings	3,138	2,954
Loss on sale of tangible fixed assets	-	183
Donations and giving	59,267	51,176
	253,392	234,122

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 2022**

	2022 £	2021 £
Support costs		
Support staff costs		
Wages	25,802	24,741
Social security	1,508	1,134
Pensions	1,290	1,237
Other staff costs	<u>3,839</u>	<u>1,082</u>
	32,439	28,194
Finance		
Bank loan interest	7,118	7,441
Governance and administration		
Accountancy fees	3,650	3,701
Legal, professional & consultancy	1,021	1,074
Insurance	<u>3,211</u>	<u>2,614</u>
	<u>7,882</u>	<u>7,389</u>
Total resources expended	<u>300,831</u>	<u>277,146</u>
Net income	<u><u>139,791</u></u>	<u><u>44,071</u></u>