

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
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 2023**

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## **GATEWAY (YORK) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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The Trustees present their report with the financial statements of the charity for the period ended 31 March 2023. 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 uses attract some revenue to help fund the costs of running the centre. Restore York (a local housing charity) are 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 2023**

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#### **ACHIEVEMENT AND PERFORMANCE**

Gateway Church continues to strive to be a community of 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 a number 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.

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/Elder
Joseph O'Neill	Staff Pastor/Elder
Wendy Neary	Gateway Centre Operations Manager
Christine Hobson	Church Administrator
Sarah Hogben	Children's Work Team Leader
Jackie Adie	CAP Centre Manager
Molly Skaife	Youth Support Worker
Joy Wong Ho	Hospitality Coordinator
Cheryl Diuga	Gateway Centre Cleaner
Mick Roberts	Facilities Assistant
Ruth Burling	Fundraiser

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

#### **The Ministry of the Church**

Gateway Church continues to thrive as a local church, with regular public worship services, weekly small groups for discipleship and fellowship and various groups and ministries. Considerable numbers of people give their time, money and effort to facilitate the work of the church. The trustees would like to acknowledge the vital role that all church members play, and thank all those who have contributed in any way during the last year.

#### **Organisational development**

During the year, Gateway Church went through a process of renewing the makeup of the team of Elders. Ben Greene and Joseph O'Neill were recognised by the church as elders in June 2022. At the same time, Nathan Bulley, David Donkin and John Wilson decided to step back from the team. Caleb Ellwood continued in his role as Lead Elder. The trustees would like to wholeheartedly thank Nathan, David and John for serving the church in this way over many years.

#### **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 and a number of external grants.

## **GATEWAY (YORK) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **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.

Several other charities have contributed to the running cost of this valuable 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 giving out over 3 days worth of food to each family, 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

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.

#### The Atrium

From September 2022, we expanded the previous "Connect Cafe" ministry to become a hospitality space Monday to Wednesday, 10am-2pm. This originated during the post-pandemic period as a safe place for people to connect with others. We offer free hot and cold drinks, soup, hot sandwiches alongside a friendly team of volunteers who connect with members of the community. This ministry helps to reduce social isolation.

#### Chapelfields After School Hangout

Once per week in the time slot after schools finish, we run a group for children and young people at Sanderson House - a community facility in the Chapelfields neighbourhood. 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 2023**

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#### **Community Uses of the Gateway Centre:**

The following groups used the Centre during the financial year:

Acomb Primary School  
Alcoholics Anonymous  
Anchor Housing Trust  
Baby Band  
Christians Against Poverty  
Catalyst  
City of York Council  
Community Counselling  
Dementia Forward  
Family Matters  
First Aid Training - Woodland Tykes  
Jon Ward Drumming  
'My Baby Can Dance' program  
Northern Dance Academy  
Reflect Pregnancy Advice Service  
Restore York  
St Leonard's Hospice  
Tiny Toes Music  
U3A Gardening Group  
Wellbeing Choir  
Wilf Ward Family Trust  
York Foodbank  
York Older People's Assembly  
York Schools and Youth Trust  
Yorspace

## **GATEWAY (YORK) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **FINANCIAL REVIEW**

The financial year saw further recovery after the pandemic to the income received from room hire requests for the Gateway Centre, It increased from £20,628 in 2021-2022, to £24,746 in 2022-2023.

This, together with the continuing generosity of the members of Gateway Church and various grants has meant that the charity's income has almost been restored to pre-pandemic levels.

The total amount that the charity received in grants and donations this year was £348,378. This was supplemented by £29,592 from Gateway Centre rental and other income , giving a total income for the year of £377,970.

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 £40,275 were made in the year, £14,327 from unrestricted funds and £25,948 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 £21,607.

The Statement of Financial Activities shows a total deficit of £43,914 for the year. This is however due to the expenditure in the year including £123,042 spent on completing the windows restoration project; the funding for this having been secured in the previous year, with £58,251 being brought forward on restricted funds and £40,000 designated from unrestricted funds. We would again like to thank the grant making trusts who made substantial contributions to the project, and to the members of the Gateway Church for their continued generosity which made the project possible.

Total reserves stand at £979,968 at the year end with net current assets of £176,123.

#### **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**

Gateway Church will continue to offer its current activities and services, working in partnership with other local charities and organisations.

Further plans are afoot to recognise additional deacons in the church, establishing a strong team of elders and deacons for the future.

After the successful restoration of the windows in the older section of the building, the trustees have earmarked funds to be used for further renovation of the fabric of the Gateway Centre. This will be completed to a maintenance schedule in the coming years ahead.

## **GATEWAY (YORK) CIO**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

Gateway (York) CIO is currently managed by 4 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.

The charity is actively seeking to recruit new Trustees, and hopes to have at least two more in place by September 2023.

#### **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.

#### **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 - to 24 July 22  
David C Donkin  
Caleb Ellwood  
Alan Gee

##### **Independent examiner**

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

Approved by order of the board of trustees on 11 September 2023 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 ('the Charity')**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

### **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

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

Date: 19 September 2023

**GATEWAY (YORK) CIO**
**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	264,450	83,928	348,378	419,812
<b>Charitable activities</b>					
Community facilities		24,746	-	24,746	20,628
Investment income	3	246	-	246	182
Other income		4,600	-	4,600	-
<b>Total</b>		<b>294,042</b>	<b>83,928</b>	<b>377,970</b>	<b>440,622</b>
<b>EXPENDITURE ON</b>					
Raising funds	4	2,509	-	2,509	-
<b>Charitable activities</b>					
Community facilities		139,451	83,849	223,300	105,916
Christians Against Poverty		21,607	-	21,607	19,888
Church activities		113,259	-	113,259	107,283
Donations and giving		14,327	25,948	40,275	59,267
Chapelfields Youth Club		346	3,529	3,875	-
The Atrium		6,128	3,663	9,791	-
Community nursing		-	-	-	595
Governance and administration		7,268	-	7,268	7,882
<b>Total</b>		<b>304,895</b>	<b>116,989</b>	<b>421,884</b>	<b>300,831</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,853)</b>	<b>(33,061)</b>	<b>(43,914)</b>	<b>139,791</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		955,740	68,142	1,023,882	884,091
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>944,887</b>	<b>35,081</b>	<b>979,968</b>	<b>1,023,882</b>

The notes form part of these financial statements

# GATEWAY (YORK) CIO

## BALANCE SHEET 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	989,872	-	989,872	991,917
<b>CURRENT ASSETS</b>					
Stocks	11	250	-	250	250
Debtors	12	19,548	3,775	23,323	27,523
Cash at bank and in hand		<u>146,604</u>	<u>33,938</u>	<u>180,542</u>	<u>229,901</u>
		166,402	37,713	204,115	257,674
<b>CREDITORS</b>					
Amounts falling due within one year	13	(25,360)	(2,632)	(27,992)	(26,304)
		<u>141,042</u>	<u>35,081</u>	<u>176,123</u>	<u>231,370</u>
<b>NET CURRENT ASSETS</b>					
		1,130,914	35,081	1,165,995	1,223,287
<b>CREDITORS</b>					
Amounts falling due after more than one year	14	(186,027)	-	(186,027)	(199,405)
		<u>944,887</u>	<u>35,081</u>	<u>979,968</u>	<u>1,023,882</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>	16				
Unrestricted funds				944,887	955,740
Restricted funds				<u>35,081</u>	<u>68,142</u>
<b>TOTAL FUNDS</b>				<u>979,968</u>	<u>1,023,882</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 11 September 2023 and were signed on its behalf by:

C S Ellwood - Trustee

A Gee - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023

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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 2023**

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**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 charity operates a defined contribution pension scheme. Contributions payable to the charity'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>2023</b>	2022
	<b>£</b>	£
Tithes and offerings	<b>241,678</b>	289,772
Gift aid	<b>46,792</b>	63,997
Grants	<b>59,908</b>	66,043
	<b><u>348,378</u></b>	<u>419,812</u>

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

	<b>2023</b>	2022
	<b>£</b>	£
Government grants	<b>8,228</b>	4,982
Other grants	<b><u>51,680</u></b>	<u>61,061</u>
	<b><u>59,908</u></b>	<u>66,043</u>

Grants of £4,596 were received in the year in respect of the Government's Holiday Activities and Food programme, and £3,632 from City of York Council Ward funding for the Chapelfields Youth Club.

The charity was able to take advantage of the Government's Job Retention Scheme in the prior year, claiming a total of £2,791. The charity also received grants of £2,191 in the prior year 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 £25,507 (2022: £49,616) of restricted income received in respect of the windows restoration project.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**3. INVESTMENT INCOME**

	<b>2023</b>	2022
	£	£
Deposit account interest	<u><b>246</b></u>	<u>182</u>

**4. RAISING FUNDS****Raising donations and legacies**

	<b>2023</b>	2022
	£	£
Staff costs	<u><b>2,509</b></u>	<u>-</u>

**5. GRANTS PAYABLE**

	<b>2023</b>	2022
	£	£
Donations and giving	<u><b>40,275</b></u>	<u>59,267</u>

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

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

	<b>2023</b>	2022
	£	£
Depreciation - owned assets	<b>3,502</b>	3,138
Accountancy and independent examination fees	<b>2,225</b>	2,065
Exceptional renewal costs - Gateway Centre windows	<u><b>123,042</b></u>	<u>33,936</u>

**7. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 March 2023.

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 an employee. He does not however receive additional remuneration in respect of his role as trustee.

Total salary and employer pension contributions of £42,862 were paid to Mr C Ellwood in the period (2022: £40,436).

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. STAFF COSTS**

	<b>2023</b>	2022
	£	£
Wages and salaries	<b>155,841</b>	126,448
Social security costs	<b>6,751</b>	4,991
Other pension costs	<b>6,649</b>	5,941
	<b><u>169,241</u></b>	<b><u>137,380</u></b>

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

	<b>2023</b>	2022
Church activities (incl. Chapelfields)	<b>5</b>	5
Community facilities and administration	<b>3</b>	2
Christians Against Poverty	<b>1</b>	1
Fundraising	<b>1</b>	-
	<b><u>10</u></b>	<b><u>8</u></b>

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

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

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	284,230	135,582	419,812
<b>Charitable activities</b>			
Community facilities	20,628	-	20,628
Investment income	<u>182</u>	<u>-</u>	<u>182</u>
<b>Total</b>	<u>305,040</u>	<u>135,582</u>	<u>440,622</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Community facilities	71,980	33,936	105,916
Christians Against Poverty	8,768	11,120	19,888
Church activities	107,283	-	107,283
Donations and giving	22,314	36,953	59,267
Community nursing	595	-	595
Governance and administration	<u>7,882</u>	<u>-</u>	<u>7,882</u>
<b>Total</b>	<u>218,822</u>	<u>82,009</u>	<u>300,831</u>
<b>NET INCOME</b>	86,218	53,573	139,791
<b>Transfers between funds</b>	<u>3,735</u>	<u>(3,735)</u>	<u>-</u>
<b>Net movement in funds</b>	89,953	49,838	139,791

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	865,786	18,305	884,091
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>955,739</u>	<u>68,143</u>	<u>1,023,882</u>

10. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 April 2022	975,000	140,905	1,115,905
Additions	<u>-</u>	<u>1,457</u>	<u>1,457</u>
At 31 March 2023	<u>975,000</u>	<u>142,362</u>	<u>1,117,362</u>
<b>DEPRECIATION</b>			
At 1 April 2022	-	123,988	123,988
Charge for year	<u>-</u>	<u>3,502</u>	<u>3,502</u>
At 31 March 2023	<u>-</u>	<u>127,490</u>	<u>127,490</u>
<b>NET BOOK VALUE</b>			
At 31 March 2023	<u>975,000</u>	<u>14,872</u>	<u>989,872</u>
At 31 March 2022	<u>975,000</u>	<u>16,917</u>	<u>991,917</u>

11. STOCKS

	2023 £	2022 £
Finished goods	<u>250</u>	<u>250</u>



**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	<b>192</b>	2,338
Gift Aid debtor	<b>22,020</b>	24,853
Prepayments	<b><u>1,111</u></b>	<u>332</u>
	<b><u>23,323</u></b>	<u>27,523</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	<b>14,014</b>	15,801
Social security and other taxes	<b>2,916</b>	513
Other creditors	<b><u>11,062</u></b>	<u>9,990</u>
	<b><u>27,992</u></b>	<u>26,304</u>

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	<b><u>186,027</u></b>	<u>199,405</u>

**15. SECURED DEBTS**

The following secured debts are included within creditors:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Bank loans	<b><u>200,041</u></b>	<u>215,206</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 2023**

**16. MOVEMENT IN FUNDS**

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	915,740	29,053	(29,193)	915,600
Windows restoration designated fund	40,000	(39,193)	(807)	-
Building maintenance	-	(713)	30,000	29,287
	955,740	(10,853)	-	944,887
<b>Restricted funds</b>				
Romance Academy	1,253	-	-	1,253
Helping Hands	850	(290)	1,846	2,406
Christians Against Poverty	1,716	2,836	-	4,552
Christ Central	-	81	-	81
Church activities and events	-	6,205	-	6,205
Members mission	1,874	(862)	-	1,012
Bless Fund	785	-	-	785
Dayspring Academy School Bus	50	(50)	-	-
Seed Fund	750	-	-	750
Helping Hands (Covid)	2,489	(643)	(1,846)	-
Windows restoration fund	58,251	(58,251)	-	-
Madagascar famine	124	(124)	-	-
The Atrium	-	16,250	-	16,250
Chapelfields Youth Club	-	104	-	104
Holiday Activity and Food Programme	-	1,683	-	1,683
	68,142	(33,061)	-	35,081
<b>TOTAL FUNDS</b>	<b>1,023,882</b>	<b>(43,914)</b>	<b>-</b>	<b>979,968</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	294,042	(264,989)	29,053
Windows restoration designated fund	-	(39,193)	(39,193)
Building maintenance	-	(713)	(713)
	<u>294,042</u>	<u>(304,895)</u>	<u>(10,853)</u>
<b>Restricted funds</b>			
Helping Hands	-	(290)	(290)
Christians Against Poverty	11,722	(8,886)	2,836
Christ Central	81	-	81
Church activities and events	6,205	-	6,205
Members mission	44	(906)	(862)
Dayspring Academy School Bus	(50)	-	(50)
Helping Hands (Covid)	(643)	-	(643)
Windows restoration fund	25,598	(83,849)	(58,251)
Ukraine fund	1,605	(1,605)	-
Madagascar famine	(124)	-	(124)
The Atrium	17,000	(750)	16,250
CK2022 Malawi Project	14,261	(14,261)	-
Chapelfields Youth Club	3,633	(3,529)	104
Holiday Activity and Food Programme	4,596	(2,913)	1,683
	<u>83,928</u>	<u>(116,989)</u>	<u>(33,061)</u>
<b>TOTAL FUNDS</b>	<u><u>377,970</u></u>	<u><u>(421,884)</u></u>	<u><u>(43,914)</u></u>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	865,786	86,219	(36,265)	915,740
Windows restoration designated fund	-	-	40,000	40,000
	865,786	86,219	3,735	955,740
<b>Restricted funds</b>				
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
	18,305	53,572	(3,735)	68,142
<b>TOTAL FUNDS</b>	<b>884,091</b>	<b>139,791</b>	<b>-</b>	<b>1,023,882</b>

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**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	305,040	(218,821)	86,219
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>440,622</u>	<u>(300,831)</u>	<u>139,791</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.

With the agreement of the funder, the remaining balance on the specific Helping Hands (Covid) fund has been transferred to the Helping Hands fund.

Members Mission Offerings

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

Christians Against Poverty (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. Funds received in the year include £7,200 grant funding from York Foodbank.

CK2022 Malawi Project

Donations to help support Tearfund working to assist communities cope with negative effects of climate change in Malawi.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2023

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**18. MOVEMENT IN FUNDS - continued**

Church events and activities

Special offerings made to support church events and activities, including the Church Weekend Away and attending Newday events.

**Other restricted grant funded activities:**

Chapelfields Youth Club

Grant funding received for running sessions at Chapelfields Youth Club.

The Atrium

The Atrium provides a safe space for people to connect with others, with the Gateway Centre opened for three sessions a week providing free refreshments and leisure opportunities. The restricted fund balance relates to restricted grant funding received to support its staff and running costs.

Holiday Activity and Food Programme

Funding received under the government programme to provide food and activities for children during school holiday periods.

**Windows restoration:**

The Windows restoration restricted fund included a combination of restricted grant funding, and special offerings and donation, to fund the full restoration of the Gateway Centre's windows. Works commenced during the prior year and was fully completed in this.

The trustees also designated £40,000 of general funds to the project in the prior fund, which has been fully utilised, with the residual balance of £809 reallocated to general funds.

**Building maintenance designated fund:**

The trustees have designated £30,000 of general funds in the year in respect of the future maintenance and repair costs of the Gateway Centre.

**19. 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 £21,742 (2022 - £40,218).

**GATEWAY (YORK) CIO****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Tithes and offerings	241,678	289,772
Gift aid	46,792	63,997
Grants	59,908	66,043
	<b>348,378</b>	419,812
<b>Investment income</b>		
Deposit account interest	246	182
<b>Charitable activities</b>		
Gateway Centre income	24,746	20,628
<b>Other income</b>		
Insurance proceeds	4,600	-
<b>Total incoming resources</b>	<b>377,970</b>	440,622
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	2,434	-
Pensions	75	-
	<b>2,509</b>	-
<b>Charitable activities</b>		
Wages	126,057	100,646
Social security	5,095	3,483
Pensions	5,206	4,651
Rates and water	2,442	1,445
Light and heat	14,980	7,766
Ministry expenses	-	11,220
Sundries	656	277
Charity activities, events & outreach	20,351	10,383
Other CAP expenses	1,060	642
Community Nursing	-	595
Repairs and renewals	12,513	7,991
Other establishment costs	3,786	3,558
Office expenses	8,120	4,207
Conferencing expenses	245	187
Exceptional renewal - Gateway Centre windows	123,042	33,936
Carried forward	<b>323,553</b>	190,987

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**GATEWAY (YORK) CIO****DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2023**

	2023 £	2022 £
<b>Charitable activities</b>		
Brought forward	<b>323,553</b>	190,987
Fixtures and fittings	<b>3,502</b>	3,138
Donations and giving	<b>40,275</b>	59,267
	<b>367,330</b>	253,392
<b>Support costs</b>		
<b>Support staff costs</b>		
Wages	<b>27,350</b>	25,802
Social security	<b>1,656</b>	1,508
Pensions	<b>1,368</b>	1,290
Other staff costs	<b>3,806</b>	3,839
	<b>34,180</b>	32,439
<b>Finance</b>		
Bank loan interest	<b>10,597</b>	7,118
<b>Governance and administration</b>		
Accountancy fees	<b>3,656</b>	3,650
Legal, professional & consultancy	<b>813</b>	1,021
Insurance	<b>2,799</b>	3,211
	<b>7,268</b>	7,882
Total resources expended	<b>421,884</b>	300,831
<b>Net (expenditure)/income</b>	<b>(43,914)</b>	139,791

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