

REGISTERED CHARITY NUMBER: 1080525

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
FOR
GATEWAYS PARENTS & FRIENDS ASSOCIATION

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

GATEWAYS PARENTS & FRIENDS ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2023

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GATEWAYS PARENTS & FRIENDS ASSOCIATION

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objectives of the Charity are to raise funds for school projects to enhance the school experience for all students.

Significant activities

The main activities of the charity are fundraising events carried out throughout the year. Including a Christmas Fayre, Spring Fayre and Summer Ball. We also sell pre-loved school uniform and ice creams.

The Trustees of the charity have considered and paid due regard to the guidance issued by the Charity Commission in relation to the public benefit of the charity/

ACHIEVEMENT AND PERFORMANCE

Charitable activities

There have been no changes in the activities of the charity during the year, as defined by the objectives.

FINANCIAL REVIEW

Financial position

As per the financial statements.

Reserves policy

The Charity does not have a policy on reserves. Surplus funds that are held will be used to fund future activities. We aim to maintain a minimum of £5,000 in the bank account to fund working capital for future events.

Reserves held at 31 March 2023 was £28,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1080525

Principal address

C/O PFF Packaging Limited
Unit 3 Airedale Park
Royd Ings Avenue
Keighley
West Yorkshire
BD21 4BZ

GATEWAYS PARENTS & FRIENDS ASSOCIATION

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

Trustees

S Cooper (appointed 20.10.23)

Ms K Dyer Chair (resigned 20.10.23)

Independent Examiner

John Richard Hall

Walter Dawson & Son

Chartered Accountants

1 Valley Court

Canal Road

Bradford

West Yorkshire

BD1 4SP

Approved by order of the board of trustees on 18 October 2024 and signed on its behalf by:

A handwritten signature in dark ink, appearing to read 'S Cooper', followed by a period.

S Cooper - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GATEWAYS PARENTS & FRIENDS ASSOCIATION

Independent examiner's report to the trustees of Gateways Parents & Friends Association

I report to the charity trustees on my examination of the accounts of Gateways Parents & Friends Association (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust 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 the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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 that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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.

John Richard Hall
The Institute of Chartered Accountants in England and Wales

Walter Dawson & Son
Chartered Accountants
1 Valley Court
Canal Road
Bradford
West Yorkshire
BD1 4SP

21 October 2024

GATEWAYS PARENTS & FRIENDS ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

		2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Charitable activities			
Fundraising activities		42,736	8,336
Other trading activities	2	1,380	980
Total		44,116	9,316
EXPENDITURE ON			
Charitable activities			
Charitable activities		-	344
Fundraising activities		32,220	7,259
Other		140	1
Total		32,360	7,604
NET INCOME		11,756	1,712
RECONCILIATION OF FUNDS			
Total funds brought forward		17,964	16,252
TOTAL FUNDS CARRIED FORWARD		29,720	17,964

The notes form part of these financial statements

GATEWAYS PARENTS & FRIENDS ASSOCIATION

BALANCE SHEET
31 MARCH 2023

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Debtors	5	2,408	1,529
Cash at bank and in hand		28,312	24,635
		<u>30,720</u>	<u>26,164</u>
NET CURRENT ASSETS		<u>30,720</u>	<u>26,164</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		30,720	26,164
ACCRUALS AND DEFERRED INCOME	6	(1,000)	(8,200)
NET ASSETS		<u>29,720</u>	<u>17,964</u>
FUNDS	7		
Unrestricted funds		29,720	17,964
TOTAL FUNDS		<u>29,720</u>	<u>17,964</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 18 October 2024 and were signed on its behalf by:



S Cooper - Trustee

The notes form part of these financial statements

GATEWAYS PARENTS & FRIENDS ASSOCIATION

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

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charity, 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.

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.

TAXATION

The charity is exempt from 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.

GATEWAYS PARENTS & FRIENDS ASSOCIATION

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

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Uniform	1,380	980
	<u> </u>	<u> </u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

TRUSTEES' EXPENSES

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

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Fundraising activities	8,336
Other trading activities	980
Total	<u>9,316</u>
EXPENDITURE ON	
Charitable activities	
Charitable activities	344
Fundraising activities	7,259
Other	1
Total	<u>7,604</u>
NET INCOME	1,712
RECONCILIATION OF FUNDS	
Total funds brought forward	16,252
TOTAL FUNDS CARRIED FORWARD	<u>17,964</u>

GATEWAYS PARENTS & FRIENDS ASSOCIATION

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

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other debtors	308	969
Prepayments and accrued income	2,100	560
	<u>2,408</u>	<u>1,529</u>

6. ACCRUALS AND DEFERRED INCOME

	2023	2022
	£	£
Accruals and deferred income	1,000	8,200
	<u>1,000</u>	<u>8,200</u>

7. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	17,964	11,756	29,720
	<u>17,964</u>	<u>11,756</u>	<u>29,720</u>
TOTAL FUNDS	<u>17,964</u>	<u>11,756</u>	<u>29,720</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	44,116	(32,360)	11,756
	<u>44,116</u>	<u>(32,360)</u>	<u>11,756</u>
TOTAL FUNDS	<u>44,116</u>	<u>(32,360)</u>	<u>11,756</u>

GATEWAYS PARENTS & FRIENDS ASSOCIATION

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

7. **MOVEMENT IN FUNDS - continued**

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	16,252	1,712	17,964
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,252</u>	<u>1,712</u>	<u>17,964</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,316	(7,604)	1,712
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>9,316</u>	<u>(7,604)</u>	<u>1,712</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	16,252	13,468	29,720
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>16,252</u>	<u>13,468</u>	<u>29,720</u>

GATEWAYS PARENTS & FRIENDS ASSOCIATION

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

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	53,432	(39,964)	13,468
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>53,432</u>	<u>(39,964)</u>	<u>13,468</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

GATEWAYS PARENTS & FRIENDS ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Other trading activities		
Uniform	1,380	980
Charitable activities		
Event income	42,186	8,105
Other income	550	231
	<hr/>	<hr/>
	42,736	8,336
	<hr/>	<hr/>
Total incoming resources	44,116	9,316
 EXPENDITURE		
Charitable activities		
Donations	20,906	5,814
Event Costs	11,314	1,445
	<hr/>	<hr/>
	32,220	7,259
 Other		
Insurance	140	-
Bank interest	-	1
	<hr/>	<hr/>
	140	1
 Support costs		
Other		
Other Costs	-	344
	<hr/>	<hr/>
Total resources expended	32,360	7,604
	<hr/>	<hr/>
Net income	11,756	1,712
	<hr/>	<hr/>

This page does not form part of the statutory financial statements