

# LIVERPOOL GATEWAY CENTRE

England & Wales · Charity number 1091501

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [04324214](#)

**Registered** 2002-04-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** The Gateway Centre  
75 London Road  
Liverpool  
L3 8HY

**Phone** 07905117776

**Email** [gatewayconferencecentre@gmail.com](mailto:gatewayconferencecentre@gmail.com)

**Website** [www.thegatewaycentre.org](http://www.thegatewaycentre.org)

## Activities

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**Objects:** 1) THE ADVANCEMENT OF EDUCATION THROUGH THE PROVISION OF LEARNING OPPORTUNITIES FOR THE DISABLED, THE DISADVANTAGED AND THE POOR, AND TO SUPPORT OTHER ORGANISATIONS THAT AID AND ASSIST SUCH PERSONS.2) TO RELIEVE THE NEEDS OF PATIENTS SUFFERING FROM DISABILITIES.3) TO ADVANCE THE EDUCATION OF THE PUBLIC IN ALL MATTERS CONCERNING DISABILITIES.

**Activities:** The Gateway Centre provides educational facilities, conferencing and access to ICT facilities to local and regional charities. We have office space and hotdesk facilities with admin support which is offered to local charity groups at significant discounts. Gateway also runs a coffee bar on the ground floor which provides hot and cold drinks and snacks for Centre users and members of the public.

## Classification

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- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Disability, The Prevention Or Relief Of Poverty, Economic/community Development/employment
- **Who:** People With Disabilities, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

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- Knowsley
- Liverpool City
- Sefton
- St Helens
- Wirral

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£149,277	£123,817	-	-
2024-03-31	£143,617	£157,210	-	-
2023-03-31	£143,068	£150,664	-	-
2022-03-31	£115,037	£141,283	-	-
2021-03-31	£83,911	£135,500	-	-

## Trustees

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Name	Role	Appointed
Michelle Elizabeth Xuan Smith		2022-03-31
Nikki Parry		2022-04-05
Simon Paul Collins		2022-03-31

**LIVERPOOL GATEWAY CENTRE**

England & Wales - Charity number 1091501

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# Accounts

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## **Trustees Report for period ending 31<sup>st</sup> March 2025**

The Trustees present their report together with financial statements for the period ended 31<sup>st</sup> March 2025. The trustees confirm that the financial statements comply with current statutory requirements and with those of the Company's Memorandum and Articles of Association.

### **Incorporation**

The Company was incorporated on the 16<sup>th</sup> November 2001 and commenced activity on that date.

### **Constitution**

The Company is constituted as a company limited by guarantee, registered number 4324214. It is governed by its Memorandum and Articles of Association dated 16<sup>th</sup> November 2001.

The Company is also a registered Charity, registered charity number 1091501.

### **Directors**

During 2024/5 the Directors, who are also Trustees, are listed below:

Ms Michelle Smith, (appointed 31/3/22)

Mr Simon Collins (appointed 31/3/22)

Ms Nikkie Parry (Trustee only appointed 31/3/22)

Being a Company Limited by guarantee there is no share capital. There is now no direct link between the organisation which applied for the initial set-up grants for The Gateway Centre, The Glaxo Neurological Trust (now known as The Brain Charity) and The Gateway Centre Limited itself, nor is there any trading relationship aside from occasional room bookings, between these 2 neighbouring organisations.

## **Objects**

The Company was established with the following charitable purposes, which form part of Gateways registered charity objects:

1. The advancement of education through the provision of learning opportunities for the disabled, the disadvantaged and the poor, and to support other organisations that aid and assist such persons;
2. To relieve the needs of patients suffering from disabilities;
3. To advance the education of the public in all matters concerning disabilities.

## **Review of activities and future plans:**

Gateway continues re-building after a devastating 2020/1 when our business was severely adversely affected with the Covid-19 closures and reduced activity from customers as they generally transferred training courses from face-to-face to Zoom/Teams.

Income fell by £33.3k over the previous year with expenditure down by £21.5k mainly due to decreased premises costs, and bad debt costs.

With the involvement of regular clients on a weekly basis and with projecting the income forwards, we were able to look to a positive future at Gateway and being able to cover our day to day responsibilities. The decision was then taken to remove the firsts floor premises from market and continue to pursue trading from our current premises.

We were able to access some grant funding from central Government as compensation for being closed and then with reduced activity. We have also been able to receive support for our business rates.

In 2024/5 the total number of enquiries received dropped to 220 of which 40% were converted into income generating events, up 35% from last year.

Over the last 12 months we have assisted 18 charitable and not for profit organisations based locally, regionally and nationally in providing training and educational opportunities for disabled and disadvantaged individuals. Discounts ranging from 25-75% from standard room hire prices were offered as in-kind support for these organisations in line with our charitable objectives.

In addition to those organisations specified above, Gateway generated £5500 from non-primary income from corporate business, video-conferences, and conference income from Limited Companies. This is well within the £50K limit specified by Charities Commission for organisations with a turnover in excess of £250K.

The number of centre users over the past year has seen 3458 individual visits, 30% up on the previous year. This can broadly be divided into 2 categories: an increasing percentage of conference and training centre users, and more individuals to see MPower People, our only resident charitable organisation on-site and drop-in coffee shop users.

The Virtual Office Programme has continued during the year and generates some additional income for the organisation. The number of clients fluctuates, and there is certainly excess capacity currently. Similarly, office services income from photocopying, faxing, laminating and drop-in internet access also contributes towards our overall turnover.

The coffee shop has been a good service for Gateway in this period especially as we are now able to provide our own buffets for internal meetings rather than relying on costly external caterers. Income in the full year of 2024/5 was £5725 with food costs of £2152 giving a trading surplus of £3572 as there is no longer dedicated staff cost for this service.

During the year, the main income was generated by providing access to training space for organisations helping to train local unemployed people in employment skills.

Gateway supported MpowerPeople with free and subsidised office space and access to training and project space to the value of £15000 this year.

Gateway has supported Richmond Fellowship with access to a ground floor room on a regular basis for group meetings. With further discounts of up to 75% off the standard room hire rate offered on over 40 of the income-generating events Gateway hosted during the year to not for profit organisations, an additional £5500 of in-kind support was given by The Gateway Centre in the period 2024/5

Gateway provided in-kind support to these projects assisting people with disabilities and local disadvantaged people. Therefore, Gateway continues to assist organisations which assist individuals with disabilities and can demonstrate in the year a total of £34400 of in-kind support, which directly meets our charitable objectives.

Cumulatively, over the past 21 years, Gateway has provided more than £1m of in-kind support to local charitable organisations, supporting more than 900 different local, regional and national not for profit organisations

## **Financial Review**

In 2024/5 the total income was calculated at £149277. Expenditure was £123817 giving a trading surplus of £25460. Income was £5.6K up from previous year with expenditure £33.75k lower from reduced premises costs, reduced bad debts and less depreciation.

In looking at the balance sheet, the total funds of the charity were up by £13601 at £449104 from the sale of the ground floor lease and our cash in the bank figure is enhanced by £47.8k from this time last year.

## **Reserves**

The trustees have reviewed the reserves of the Charity. The reserves are currently such that the charitable objectives can be met in the event of any future uncertainty. The reserves policy is such that at least 6 months' minimum running costs for the organisation are accessible in the event of any financial uncertainties. The Directors have established the core charitable functions for the organisation and ensure that funds are available to maintain these services as a priority. Up to £50K of current reserves were placed on higher interest deposit account with HSBC during the year. Any required cash can be recalled at no notice without penalty. 2 bank accounts are maintained so that only the cash required to meet our immediate financial requirements is held in the current account with the balance in the reserve account.

With the initial deposit of £75k from the sale of the ground floor unit at 75 London Road from Sept 2024, we have at last created a safety net for our cashflow. The remaining £100k will be paid in Sept 2025 with Gateway staying in-situ in the coffee shop rent free till April 2026.

The Directors/Trustees are investigating a long-term investment strategy suitable for our requirements.

## **Risk Management**

In the coming year the trustees will continue to examine the major strategic business and operational risks that the charity faces and establish systems so that the necessary steps can be taken to lessen these risks. A 3 year business plan covering 2022-5 has been developed and is being acted upon, with further developments planned for 2026 and beyond, and ensure that adequate levels of reserves are created as insurance against any future situation.

2025/6 is likely to be a more secure year due to the receipt of the £75k initial fee for the sale of the ground floor lease. A further payment of £100k will be made in October 2026. Costs have been pared back to a minimum level whilst we have significantly reduced expenditure.

### **Trustees' responsibilities for the financial statements**

Company and charity law requires the trustees to prepare financial statements for each financial period which give a true and accurate reflection of the charity's and company's financial activities during the period and of its financial position at the end of the period. In preparing those statements, the trustees and directors should follow best practice and :

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees/directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

### **Small Company Exemptions**

The accounts have been prepared in accordance with the exemptions applicable to small companies as conferred by Schedule VII of the Companies Act 1985.

### **Auditors**

For 2025 the examination of Gateway's accounts has been completed by RCC, in accordance with section 385 of the Companies Act 1985.

By order of the trustees

Mr N Byrne, Company Secretary

## **Trustees Report for period ending 31<sup>st</sup> March 2025**

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By order of the trustees

Mr N Byrne, Company Secretary



CHARITY COMMISSION  
FOR ENGLAND AND WALES

# Independent examiner's report on the accounts

## Section A

## Independent Examiner's Report

**Report to the trustees/  
members of**

Charity Name  
Liverpool Gateway Centre

**On accounts for the year  
ended**

31<sup>st</sup> March 2025

**Charity no  
(if any)**

10915091

**Set out on pages**

1 to 22

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

**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 the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed:

R Carbett

Date:

19/12/2025

Name:

Ritche Carbett

**Relevant professional  
qualification(s) or body  
(if any):**

ICAEW

**Address:**

Unit 212 Vanilla Factory

39 Fleet Street

Liverpool, L1 4AR

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



**Section A Statement of financial activities**


Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	-	-	-	-	143,617
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	336	-	-	336	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	-	-	-	-	-
<b>Total</b>	S07	336	-	-	336	143,617
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	123,817	-	-	123,817	157,210
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	123,817	-	-	123,817	157,210
<b>Net income/(expenditure) before investment gains/(losses)</b>						
Net gains/(losses) on investments	S13	- 123,481	-	-	- 123,481	- 13,593
<b>Net income/(expenditure)</b>	S14	-	-	-	-	-
<b>Extraordinary items</b>	S15	- 123,481	-	-	- 123,481	- 13,593
<b>Transfers between funds</b>	S16	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S17	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	- 123,481	-	-	- 123,481	- 13,593
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	- 29,256	464,759	-	435,503	449,096
<b>Total funds carried forward</b>	S22	- 152,737	464,759	-	312,022	435,503

## Section B Balance sheet

Guidance Notes

		Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	325,931	-	-	325,931	425,332
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	325,931	-	-	325,931	425,332
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	62,739	-	-	62,739	19,712
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	31,457	-	-	31,457	26,629
<b>Total current assets</b>	B10		-	-	94,196	46,341
<b>Creditors: amounts falling due within one year (Note 20)</b>	B11	22,278	-	-	22,278	15,130
<b>Net current assets/(liabilities)</b>	B12	- 22,278	-	-	- 22,278	31,211
<b>Total assets less current liabilities</b>	B13	303,653	-	-	303,653	456,543
<b>Creditors: amounts falling due after one year (Note 20)</b>	B14	2,254	-	-	2,254	-
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	301,399	-	-	301,399	456,543
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	- 41,115	-	-	- 41,115	- 29,256
Unrestricted funds	B19	341,278	-	-	341,278	464,759
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	B21	300,163	-	-	300,163	435,503

Signed by one or two trustees on behalf of all the trustees

Signature	-	Date of approval dd/mm/yyyy
		18/12/2025

**Section C Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Disclosure of any uncertainties that make the going concern assumption doubtful;

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input type="checkbox"/>	

**Please disclose:**

<b>(i) the nature of the change in accounting policy;</b>	
<b>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</b>	

Liverpool Gateway Centre  
 Annual accounts for the year  
 1st April 2024 to 31st March 2025

Charity No  
 Co number

1091501  
 04324214

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	
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**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

**Please disclose:**

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

Liverpool Gateway Centre  
Annual accounts for the year  
1st April 2024 to 31st March 2025

Charity No  
Co number

1091501  
04324214

**Section C** **Notes to the accounts** **(cont)**

**Note 2** **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period	End of period
	£	£
Fund balances as previously stated		
<i>Adjustments:</i>		
<b>Fund balance as restated</b>	<hr/>	<hr/>

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of period
	£
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
<b>Previous period net income/(expenditure) as restated</b>	<hr/> <hr/>

**Section C** **Notes to the accounts** **(cont)**

**Note 2** **Accounting policies**

**2.2 INCOME**

*This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.*

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No	
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).  Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input checked="" type="checkbox"/>	No	N/a  -157210
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Donated services and facilities</b>	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Support costs</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Support costs</b>	The charity has incurred expenditure on support costs.  The value of any voluntary help received is not included in the accounts but is described	Yes <input checked="" type="checkbox"/>	No	N/a

1st April 2024 to 31st March 2025

Volunteer help The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Income from interest, royalties and dividends This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Income from membership subscriptions Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

Settlement of insurance claims Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

Investment gains and losses This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### 2.3 EXPENDITURE AND LIABILITIES

Liability recognition Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

Governance and support costs Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Grants with performance conditions Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

Redundancy cost The charity made no redundancy payments during the reporting period.

Deferred income No material item of deferred income has been included in the accounts.

Creditors The charity has creditors which are measured at settlement amounts less any trade discounts

Provisions for liabilities A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

Basic financial instruments The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

### 2.4 ASSETS

Tangible fixed assets for use by charity These are capitalised if they can be used for more than one year, and cost at least

They are valued at cost.

The depreciation rates and methods used are disclosed in note 9.2.

Intangible fixed assets The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

They are valued at cost.

Heritage assets The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

They are valued at cost.

Investments Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a



Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Yes No N/a

Liverpool Gateway Centre  
Annual accounts for the year

Charity No  
Co number

1091501  
04324214

1st April 2024 to 31st March 2025

		Yes	No	N/a
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	<input checked="" type="checkbox"/>		
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	<input checked="" type="checkbox"/>		
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	<input checked="" type="checkbox"/>		
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	<input checked="" type="checkbox"/>		<input checked="" type="checkbox"/>
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	<input checked="" type="checkbox"/>		
	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	<input checked="" type="checkbox"/>		
<b>Current asset investments</b>		<input checked="" type="checkbox"/>		
	They are valued at fair value except where they qualify as basic financial instruments.	<input checked="" type="checkbox"/>		

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

**Section C** Notes to the accounts (cont)

**Note 3 Analysis of income**

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
<b>Donations and legacies:</b>	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Charitable activities:</b>		-	-	-	-	143,578
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	143,578
<b>Other trading activities:</b>		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Income from investments:</b>	Interest income	336	-	-	336	39
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	336	-	-	336	39	
<b>Separate material item of income:</b>		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>Other:</b>	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	-	-	-	-	-
<b>TOTAL INCOME</b>	336	-	-	336	143,617	

**Other information:**

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

**Section C Notes to the accounts (cont)**

**Note 6 Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurring seeking donations	-	-	-	-	-	-	-	-
Incurring seeking legacies	-	-	-	-	-	-	-	-
Incurring seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and start up costs incurred in generating new database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
	123,817	11,859	-	135,676	141,965	15,245	-	157,210
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable</b>	<b>123,817</b>	<b>11,859</b>	<b>-</b>	<b>135,676</b>	<b>141,965</b>	<b>15,245</b>	<b>-</b>	<b>157,210</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURE</b>	<b>123,817</b>	<b>11,859</b>	<b>-</b>	<b>135,676</b>	<b>141,965</b>	<b>15,245</b>	<b>-</b>	<b>157,210</b>

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total this year £	Activities undertaken directly £	Grant funding of activities £	Support Costs £	Total last year £
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Section C

## Notes to the accounts

## Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	11,859	-	-	-	11,859	
Repairs & renewals					-	
Bad debts	-				-	
Premises expenses	6,397				6,397	
Subscriptions & donations	214				214	
Equipment hire	600	-	-	-	600	
Cleaning	1,271	-	-	-	1,271	
Advertising & promotion	779		-	-	779	
Bank Charges		-	-	-	-	
Examination fees		800			800	
Accountancy		8,780			8,780	
<b>Total</b>	<b>21,120</b>	<b>9,580</b>	<b>-</b>	<b>-</b>	<b>30,700</b>	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	15,425				15,425	
Repairs & renewals					-	
bad debts	13,491				13,491	
Premises expenses	15,255				15,255	
Subscriptions & donations		-	-	-	-	
Equipment hire		-	-	-	-	
Cleaning	443	-	-	-	443	
Advertising & promotion	779	-	-	-	779	
Bank Charges			-	-	-	
Examination fees		750			750	
Accountancy		7,420			7,420	
<b>Total</b>	<b>45,393</b>	<b>8,170</b>	<b>-</b>	<b>-</b>	<b>53,563</b>	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

**Section C** **Notes to the accounts**

**Note 10** **Details of certain items of expenditure**

**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

	<b>This year £</b>	<b>Last year £</b>
<b>Independent examiner's fees</b>	800	750
<b>Assurance services other than audit or independent examination</b>	-	-
<b>Tax advisory fees</b>	-	-
<b>Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner</b>	8,780	7,034

**Section C Notes to the accounts**

**Note 11 Paid employees**  
 Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	60,859	63,492
Social security costs	1,231	1,142
Pension costs (defined contribution scheme)	5,036	5,648
Other employee benefits	-	-
<b>Total staff costs</b>	<b>67,126</b>	<b>70,282</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

Liverpool Gateway Centre  
 Annual accounts for the year  
 1st April 2024 to 31st March 2025

Charity No 1091501  
 Co number 04324214

11.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
<b>Total</b>	<b>2</b>	<b>2</b>

11.3 Ex-gratia payments to employees and others (excluding trustees)

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

This year	
Last year	

Please state the legal authority or reason for making the payment

This year	
Last year	

Please state the amount of the payment (or value of any waiver of

This year	Last year
£	£
-	-

11.4 Redundancy payments

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or

--	--

**Section C** **Notes to the accounts** **(cont)**

**Note 12** **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

*12.1 Please complete this note if a defined contribution pension scheme is operated.*

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	5,036	5,648

Please explain the basis for allocating the liability and expense of 

100% unrestricted
-------------------

100% unrestricted
-------------------

*12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.*

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different

*12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.*

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details

**Section C Notes to the accounts (cont)**

**Note 14 Tangible fixed assets**  
 Please complete this note if the charity has any tangible fixed assets

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	729,138	-	-	89,820	818,958
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	- 160,319	-	-	-	- 160,319
Transfers *	-	-	-	-	-
At end of the year	568,819	-	-	89,820	658,639

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)		SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

At beginning of the year	303,897	-	-	89,730	393,627
Disposals	- 72,778	-	-	-	- 72,778
Depreciation	11,769	-	-	90	11,859
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	242,888	-	-	89,820	332,708

**14.3 Net book value**

Net book value at the beginning of the year	425,241	-	-	90	425,331
Net book value at the end of the year	325,931	-	-	-	325,931

**14.4 Impairment**

**This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.**

**Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.**

**14.5 Revaluation**

**If an accounting policy of revaluation is adopted, please provide:**

**the effective date of the revaluation**

**the name of independent valuer, if applicable**

**the methods applied and significant assumptions**

**the carrying amount that would have been recognised had the assets been carried under the cost model.**

	This year	Last year
	-	-

This year	Last year
£	£
-	-
-	-

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C** **Notes to the accounts** **(cont)**

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	-
20,393	19,629
263	83
42,083	
62,739	19,712

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

**Total**

This year	Last year
£	£
-	
-	
-	-
-	-
-	-

**Section C Notes to the accounts (cont)**

**Note 20 Creditors and accruals**  
*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	7,452	6,832	2,254	10,496
Trade creditors	7,215	7,515	-	-
Payments received on account for contracts or performance-related grants		-	-	-
Accruals and deferred income	800	750		-
Taxation and social security	6,728			-
Other creditors	83	33	-	-
<b>Total</b>	<b>22,278</b>	<b>15,130</b>	<b>2,254</b>	

**20.2 Deferred income**  
*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
<b>Balance at the end of the reporting period</b>	<b>-</b>	<b>-</b>

**Section C** **Notes to the accounts** **(cont)**

**Note 24** **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
22,580	22,393
8,877	4,236
-	-
31,457	26,629





**LIVERPOOL GATEWAY CENTRE**

England & Wales - Charity number 1091501

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# Accounts

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## **Trustees Report for period ending 31<sup>st</sup> March 2024**

The Trustees present their report together with financial statements for the period ended 31<sup>st</sup> March 2024. The trustees confirm that the financial statements comply with current statutory requirements and with those of the Company's Memorandum and Articles of Association.

### **Incorporation**

The Company was incorporated on the 16<sup>th</sup> November 2001 and commenced activity on that date.

### **Constitution**

The Company is constituted as a company limited by guarantee, registered number 4324214. It is governed by its Memorandum and Articles of Association dated 16<sup>th</sup> November 2001.

The Company is also a registered Charity, registered charity number 1091501.

### **Directors**

During 2023/4 the Directors, who are also Trustees, are listed below:

Ms Michelle Smith, (appointed 31/3/22)

Mr Simon Collins (appointed 31/3/22)

Ms Nikkie Parry (Trustee only appointed 31/3/22)

Being a Company Limited by guarantee there is no share capital. There is now no direct link between the organisation which applied for the initial set-up grants for The Gateway Centre, The Glaxo Neurological Trust (now known as The Brain Charity) and The Gateway Centre Limited itself, nor is there any trading relationship aside from occasional room bookings, between these 2 neighbouring organisations.

## **Objects**

The Company was established with the following charitable purposes, which form part of Gateways registered charity objects:

1. The advancement of education through the provision of learning opportunities for the disabled, the disadvantaged and the poor, and to support other organisations that aid and assist such persons;
2. To relieve the needs of patients suffering from disabilities;
3. To advance the education of the public in all matters concerning disabilities.

## **Review of activities and future plans:**

Gateway has started the process of re-building after a devastating 2020/1 when our business was severely adversely affected with the Covid-19 closures and reduced activity from customers as they generally transferred training courses from face-to-face to Zoom/Teams.

Income grew by £549 over the previous year with expenditure up by £21.9k mainly due to increased utilities costs.

With the involvement of a regular client on a weekly basis and with projecting the income forwards, we were able to look to a positive future at Gateway and being able to cover our day to day responsibilities. The decision was then taken to remove the premises from market and continue to pursue trading from our current premises.

We were able to access some grant funding from central Government as compensation for being closed and then with reduced activity. We have also been able to receive support for our business rates.

In 2023/4 the total number of enquiries received increased to 380 of which 25% were converted into income generating events, up 30% from last year.

Over the last 12 months we have assisted 25 charitable and not for profit organisations based locally, regionally and nationally in providing training and educational opportunities for disabled and disadvantaged individuals. Discounts ranging from 25-75% from standard room hire prices were offered as in-kind support for these organisations in line with our charitable objectives.

In addition to those organisations specified above, Gateway generated £4500 from non-primary income from corporate business, video-conferences, and conference income from Limited Companies. This is well within the £50K limit specified by Charities Commission for organisations with a turnover in excess of £250K.

The number of centre users over the past year has seen 2758 individual visits, 25% up on the previous year. This can broadly be divided into 2 categories: an increasing percentage of conference and training centre users, and more individuals to see MPower People, our only resident charitable organisation on-site and drop-in coffee shop users.

The Virtual Office Programme has continued during the year and generates some additional income for the organisation. The number of clients fluctuates, and there is certainly excess capacity currently. Similarly, office services income from photocopying, faxing, laminating and drop-in internet access also contributes towards our overall turnover.

The coffee shop has been a good service for Gateway in this period especially as we are now able to provide our own buffets for internal meetings rather than relying on costly external caterers. Income in the full year of 2023/4 was £7027 with food costs of £1666 giving a trading surplus of £5360.

During the year, the main income was generated by providing access to training space for unemployed adults Crosby Training, Back 2 Work and 3 D Training Although the organisation is a commercial provider, Gateway have supported them with discounted access to training space and also offering

free storage for equipment and materials. For these organisations, Gateway provided £15,000 of in-kind support over the year.

Gateway supported MpowerPeople with free and subsidised office space and access to training and project space to the value of £8500 this year. Also, we have supported Richmond Fellowship and their drop in Social and Time Bank projects with free room hire on a monthly basis.

With further discounts of up to 75% off the standard room hire rate offered on over 40 of the income-generating events Gateway hosted during the year to not for profit organisations, an additional £9500 of in-kind support was given by The Gateway Centre in the period 2023/4

Gateway provided in-kind support to these projects assisting people with disabilities and local disadvantaged people. Therefore, Gateway continues to assist organisations which assist individuals with disabilities and can demonstrate in the year a total of £33000 of in-kind support, which directly meets our charitable objectives.

Cumulatively, over the past 22 years, Gateway has provided more than £989k of in-kind support to local charitable organisations, supporting more than 875 different local, regional and national not for profit organisations

## **Financial Review**

In 2023/4 the total income was calculated at £143617 Expenditure was £157210 giving a trading loss of £13593. Income was £549 up from previous year with expenditure £21949 higher

In looking at the balance sheet, the assets of the charity were down by £13593 at £435503 However, we are still operating on the property valuations from 2002, so this may well change with a revaluation in 2024.

In order to remain viable, it is vital that we maximise income in conference sales and ensure that office rentals and service charges are paid when due and that running costs are closely monitored.

## **Reserves**

The trustees have reviewed the reserves of the Charity. The reserves are currently such that the charitable objectives can be met in the event of any future uncertainty. The reserves policy is such that at least 6 months' minimum running costs for the organisation are accessible in the event of any financial uncertainties. The Directors have established the core charitable functions for the organisation and ensure that funds are available to maintain these services as a priority. Up to £10K of current reserves were placed on higher interest deposit account with HSBC during the year. Any required cash can be recalled at no notice without penalty. 2 bank accounts are maintained so that only the cash required to meet our immediate financial requirements is held in the current account with the balance in the reserve account.

The Directors/Trustees are investigating a long-term investment strategy suitable for our requirements.

## **Risk Management**

In the coming year the trustees will continue to examine the major strategic business and operational risks that the charity faces and establish systems so that the necessary steps can be taken to lessen these risks. A 3 year business plan covering 2022-5 has been developed and is being acted upon, with further developments planned for 2024 and beyond, and ensure that adequate levels of reserves are created as insurance against any future situation.

2024/5 is certain to be another challenging year and Gateway's commercial viability will rely on the amount of grant, loan and other funding we can draw

down to replace lost conference income. Costs have been pared back to a minimum level whilst we have significantly reduced income.

### **Trustees' responsibilities for the financial statements**

Company and charity law requires the trustees to prepare financial statements for each financial period which give a true and accurate reflection of the charity's and company's financial activities during the period and of its financial position at the end of the period. In preparing those statements, the trustees and directors should follow best practice and :

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees/directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

### **Small Company Exemptions**

The accounts have been prepared in accordance with the exemptions applicable to small companies as conferred by Schedule VII of the Companies Act 1985.

### **Auditors**

For 2024 the examination of Gateway's accounts has been completed by RCC, in accordance with section 385 of the Companies Act 1985.

By order of the trustees

Mr N Byrne, Company Secretary

**LIVERPOOL GATEWAY CENTRE**

England & Wales - Charity number 1091501

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# Accounts

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## **Trustees Report for period ending 31<sup>st</sup> March 2023**

The Trustees present their report together with financial statements for the period ended 31<sup>st</sup> March 2023. The trustees confirm that the financial statements comply with current statutory requirements and with those of the Company's Memorandum and Articles of Association.

### **Incorporation**

The Company was incorporated on the 16<sup>th</sup> November 2001 and commenced activity on that date.

### **Constitution**

The Company is constituted as a company limited by guarantee, registered number 4324214. It is governed by its Memorandum and Articles of Association dated 16<sup>th</sup> November 2001.

The Company is also a registered Charity, registered charity number 1091501.

### **Directors**

During 2022/3 the Directors, who are also Trustees, are listed below:

Ms Michelle Smith, (appointed 31/3/22)

Mr Simon Collins (appointed 31/3/22)

Ms Nikkie Parry (Trustee only appointed 31/3/22)

Being a Company Limited by guarantee there is no share capital. There is now no direct link between the organisation which applied for the initial set-up grants for The Gateway Centre, The Glaxo Neurological Trust (now known as The Brain Charity) and The Gateway Centre Limited itself, nor is there any trading relationship aside from occasional room bookings, between these 2 neighbouring organisations.

## **Objects**

The Company was established with the following charitable purposes, which form part of Gateways registered charity objects:

1. The advancement of education through the provision of learning opportunities for the disabled, the disadvantaged and the poor, and to support other organisations that aid and assist such persons;
2. To relieve the needs of patients suffering from disabilities;
3. To advance the education of the public in all matters concerning disabilities.

## **Review of activities and future plans:**

Gateway has started the process of re-building after a devastating 2020/1 when our business was severely adversely affected with the Covid-19 closures and reduced activity from customers as they generally transferred training courses from face-to-face to Zoom/Teams.

Income grew by £32k over the previous year with expenditure up by £6k mainly due to increased utilities costs.

With the involvement of a regular client on a weekly basis and with projecting the income forwards, we were able to look to a positive future at Gateway and being able to cover our day to day responsibilities. The decision was then taken to remove the premises from market and continue to pursue trading from our current premises.

We were able to access some grant funding from central Government as compensation for being closed and then with reduced activity. We have also been able to receive support for our business rates.

In 2022/3 the total number of enquiries received dropped to 280 of which 30% were converted into income generating events, up 25% from last year.

Over the last 12 months we have assisted 15 charitable and not for profit organisations based locally, regionally and nationally in providing training and educational opportunities for disabled and disadvantaged individuals. Discounts ranging from 25-75% from standard room hire prices were offered as in-kind support for these organisations in line with our charitable objectives.

In addition to those organisations specified above, Gateway generated £4500 from non-primary income from corporate business, video-conferences, and conference income from Limited Companies. This is well within the £50K limit specified by Charities Commission for organisations with a turnover in excess of £250K.

The number of centre users over the past year has seen 2458 individual visits, 20% up on the previous year. This can broadly be divided into 2 categories: an increasing percentage of conference and training centre users, and more individuals to see MPower People, our only resident charitable organisation on-site and drop-in coffee shop users.

The Virtual Office Programme has continued during the year and generates some additional income for the organisation. The number of clients fluctuates, and there is certainly excess capacity currently. Similarly, office services income from photocopying, faxing, laminating and drop-in internet access also contributes towards our overall turnover.

The coffee shop has been a good service for Gateway in this period especially as we are now able to provide our own buffets for internal meetings rather than relying on costly external caterers. Income in the full year of 2022/3 was £4523 with food costs of £880 giving a trading surplus of £3643 as there is no longer dedicated staff cost for this service.

During the year, the main income was generated by providing access to training space for overseas nurses to be able to access NHS positions. Although the organisation is a commercial provider, Gateway have supported

them with discounted access to training space and also offering free storage for equipment and materials. For this organisation, Gateway provided £20,000 of in-kind support over the year.

Gateway supported MpowerPeople with free and subsidised office space and access to training and project space to the value of £10000 this year.

With further discounts of up to 75% off the standard room hire rate offered on over 50 of the income-generating events Gateway hosted during the year to not for profit organisations, an additional £4400 of in-kind support was given by The Gateway Centre in the period 2022/3

Gateway provided in-kind support to these projects assisting people with disabilities and local disadvantaged people. Therefore, Gateway continues to assist organisations which assist individuals with disabilities and can demonstrate in the year a total of £34400 of in-kind support, which directly meets our charitable objectives.

Cumulatively, over the past 21 years, Gateway has provided more than £956k of in-kind support to local charitable organisations, supporting more than 875 different local, regional and national not for profit organisations

## **Financial Review**

In 2022/3 the total income was calculated at £143068. Expenditure was £150664 giving a trading loss of £7596. Income was £28K up from previous year with expenditure £9k higher

In looking at the balance sheet, the assets of the charity were down by £7596 at £449096 However, we are still operating on the property valuations from 2002, so this may well change with a revaluation in 2024.

In order to remain viable, it is vital that we maximise income in conference sales and ensure that office rentals and service charges are paid when due and that running costs are closely monitored.

## **Reserves**

The trustees have reviewed the reserves of the Charity. The reserves are currently such that the charitable objectives can be met in the event of any future uncertainty. The reserves policy is such that at least 6 months' minimum running costs for the organisation are accessible in the event of any financial uncertainties. The Directors have established the core charitable functions for the organisation and ensure that funds are available to maintain these services as a priority. Up to £10K of current reserves were placed on higher interest deposit account with HSBC during the year. Any required cash can be recalled at no notice without penalty. 2 bank accounts are maintained so that only the cash required to meet our immediate financial requirements is held in the current account with the balance in the reserve account.

The Directors/Trustees are investigating a long-term investment strategy suitable for our requirements.

## **Risk Management**

In the coming year the trustees will continue to examine the major strategic business and operational risks that the charity faces and establish systems so that the necessary steps can be taken to lessen these risks. A 3 year business plan covering 2022-5 has been developed and is being acted upon, with further developments planned for 2023 and beyond, and ensure that adequate levels of reserves are created as insurance against any future situation.

2023/4 is certain to be a difficult year and Gateway's commercial viability will rely on the amount of grant, loan and other funding we can draw down to

replace lost conference income. Costs have been pared back to a minimum level whilst we have significantly reduced income.

### **Trustees' responsibilities for the financial statements**

Company and charity law requires the trustees to prepare financial statements for each financial period which give a true and accurate reflection of the charity's and company's financial activities during the period and of its financial position at the end of the period. In preparing those statements, the trustees and directors should follow best practice and :

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees/directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

### **Small Company Exemptions**

The accounts have been prepared in accordance with the exemptions applicable to small companies as conferred by Schedule VII of the Companies Act 1985.

### **Auditors**

For 2023 the examination of Gateway's accounts has been completed by RCC, in accordance with section 385 of the Companies Act 1985.

By order of the trustees

Mr N Byrne, Company Secretary

[Skip to main content](#)

**Registered Number 04324214**

**LIVERPOOL GATEWAY CENTRE**

**Micro-entity Accounts**

**31 March 2023**

**LIVERPOOL GATEWAY CENTRE****Registered Number 04324214****Micro-entity Balance Sheet as at 31 March 2023**

	<i>Notes</i>	<i>2023</i>	<i>2022</i>
		£	£
Fixed Assets		440,576	455,980
Current Assets		52,160	52,973
Prepayments and accrued income		-	-
Creditors: amounts falling due within one year		(26,901)	(30,052)
Net current assets (liabilities)		<u>25,259</u>	<u>22,921</u>
Total assets less current liabilities		<u>465,835</u>	<u>478,901</u>
Creditors: amounts falling due after more than one year		(16,739)	(22,209)
Provisions for liabilities		0	0
Accruals and deferred income		0	0
Total net assets (liabilities)		<u>449,096</u>	<u>456,692</u>
Reserves		<u>449,096</u>	<u>456,692</u>

- For the year ending 31 March 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
- The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.
- The accounts have been prepared in accordance with the micro-entity provisions and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 20 December 2023

And signed on their behalf by:  
**Michelle Smith, Director**

**LIVERPOOL GATEWAY CENTRE****Registered Number 04324214****Notes to the Micro-entity Accounts for the period ended 31 March 2023****1 Employees**

	<i>2023</i>	<i>2022</i>
Average number of employees during the period	2	2



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Liverpool Gateway Centre

**On accounts for the year  
ended**

31<sup>st</sup> March 2023

**Charity no  
(if any)**

10915091

**Set out on pages**

1 to 22

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2023.

**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 Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**

*R. Combett*

**Date:**

20/12/23

**Name:**

*Richard Combett*

**Relevant professional  
qualification(s) or body  
(if any):**

ICAEW

**Address:** Unit 212 Vanilla Factory

39 Fleet Street

Liverpool, L1 4AR

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**



## Section A Statement of financial activities

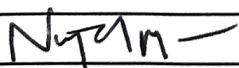
Recommended categories by activity	Guidance Notes	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£	£	£	£	£
		F01	F02	F03	F04	F05
<b>Incoming resources (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	137,698	-	-	137,698	74,586
Charitable activities	S02	-	-	-	-	-
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	-	-	-	-
Separate material item of income	S05	-	-	-	-	-
Other	S06	5,370	-	-	5,370	40,451
<b>Total</b>	S07	143,068	-	-	143,068	115,037
<b>Resources expended (Note 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	135,261	15,403	-	150,664	141,283
Separate material item of expense	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	135,261	15,403	-	150,664	141,283
<b>Net income/(expenditure) before investment gains/(losses)</b>	S13	7,807	- 15,403	-	- 7,596	- 26,246
Net gains/(losses) on investments	S14	-	-	-	-	-
<b>Net income/(expenditure)</b>	S15	7,807	- 15,403	-	- 7,596	- 26,246
<b>Extraordinary items</b>	S16	-	-	-	-	-
<b>Transfers between funds</b>	S17	-	-	-	-	-
<b>Other recognised gains/(losses):</b>						
Gains and losses on revaluation of fixed assets for the charity's own use	S18	-	-	-	-	-
Other gains/(losses)	S19	-	-	-	-	-
<b>Net movement in funds</b>	S20	7,807	- 15,403	-	- 7,596	- 26,246
<b>Reconciliation of funds:</b>						
Total funds brought forward	S21	696	455,996	-	456,692	482,938
<b>Total funds carried forward</b>	S22	8,503	440,593	-	449,096	456,692

## Section B Balance sheet

Guidance Notes

		Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>						
Intangible assets (Note 15)	B01	-	-	-	-	-
Tangible assets (Note 14)	B02	440,576	-	-	440,576	455,980
Heritage assets (Note 16)	B03	-	-	-	-	-
Investments (Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>	B05	440,576	-	-	440,576	455,980
<b>Current assets</b>						
Stocks (Note 18)	B06	-	-	-	-	-
Debtors (Note 19)	B07	36,347	-	-	36,347	35,764
Investments (Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand (Note 24)	B09	15,813	-	-	15,813	17,209
<b>Total current assets</b>	B10	52,160	-	-	52,160	52,973
<b>Creditors: amounts falling due within one year</b> (Note 20)	B11	26,901	-	-	26,901	30,052
<b>Net current assets/(liabilities)</b>	B12	25,259	-	-	25,259	22,921
<b>Total assets less current liabilities</b>	B13	465,835	-	-	465,835	478,901
<b>Creditors: amounts falling due after one year</b> (Note 20)	B14	16,739	-	-	16,739	22,209
<b>Provisions for liabilities</b>	B15	-	-	-	-	-
<b>Total net assets or liabilities</b>	B16	449,096	-	-	449,096	456,692
<b>Funds of the Charity</b>						
Endowment funds (Note 27)	B17	-	-	-	-	-
Restricted income funds (Note 27)	B18	14,011	-	-	14,011	1,392
Unrestricted funds	B19	463,107	-	-	463,107	455,300
Revaluation reserve	B20	-	-	-	-	-
<b>Total funds</b>	B21	449,096	-	-	449,096	456,692

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	NIGEL B-YRNE	20/12/2023

**Section C Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities .*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	
Disclosure of any uncertainties that make the going concern assumption doubtful;	
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	

**1.3 Change of accounting policy**

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes*	<input checked="" type="checkbox"/>	
No*	<input type="checkbox"/>	* -Tick as appropriate

**Please disclose:**

<i>(i) the nature of the change in accounting policy;</i>	
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	

Liverpool Gateway Centre  
 Annual accounts for the period  
 1st April 2022 to 31st March 2023

Charity No  
 Co number

1091501  
 04324214

<i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.</i>	
---	--

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of any changes;</i>	
<i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i>	
<i>(iii) where practicable, the effect of the change in one or more future periods.</i>	

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes*	<input checked="" type="checkbox"/>	* -Tick as appropriate
No*	<input checked="" type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the prior period error;</i>	
<i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i>	
<i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i>	

**Section C** **Notes to the accounts** **(cont)**

**Note 2** **Accounting policies**

Please complete this note when first reporting under FRS2102. Section 35 of FRS102, requires 3 reconciliations to be presented, if all are applicable.

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

*Reconciliation of funds per previous GAAP to funds determined under FRS 102*

	Start of period £	End of period £
Fund balances as previously stated		
<i>Adjustments:</i>		
<b>Fund balance as restated</b>	<hr/>	<hr/>

*Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102*

	End of period £
Net income/(expenditure) as previously stated	
<i>Adjustments:</i>	
<b>Previous period net income/(expenditure) as restated</b>	<hr/>

Section C

Notes to the accounts

(cont)

Note 2 Accounting policies

2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Legacies</b>	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).  Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Donated services and facilities</b>	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.  Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Support costs</b>	The charity has incurred expenditure on support costs.  The value of any voluntary help received is not included in the accounts but is described	Yes <input checked="" type="checkbox"/>	No	N/a

1st April 2022 to 31st March 2023

**Volunteer help**

The value of any voluntary help received is not included in the consolidated statement of financial position in the trustees' annual report.

**Income from interest, royalties and dividends**

This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

No N/a

**Income from membership subscriptions**

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

No N/a

Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.

No N/a

**Settlement of insurance claims**

Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.

No N/a

**Investment gains and losses**

This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

No N/a

**2.3 EXPENDITURE AND LIABILITIES**

**Liability recognition**

Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.

No N/a

**Governance and support costs**

Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

No N/a

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

No N/a

**Grants with performance conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

No N/a

**Grants payable without performance conditions**

Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.

No N/a

**Redundancy cost**

The charity made no redundancy payments during the reporting period.

No N/a

**Deferred income**

No material item of deferred income has been included in the accounts.

No N/a

**Creditors**

The charity has creditors which are measured at settlement amounts less any trade discounts

No N/a

**Provisions for liabilities**

A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date

No N/a

**Basic financial instruments**

The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.

No N/a

**2.4 ASSETS**

**Tangible fixed assets for use by charity**

These are capitalised if they can be used for more than one year, and cost at least



No N/a

They are valued at cost.

**Intangible fixed assets**

The depreciation rates and methods used are disclosed in note 9.2.

The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5

No N/a

They are valued at cost.

No N/a

**Heritage assets**

The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.

No N/a

They are valued at cost.

No N/a

**Investments**

Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.

No N/a

**Liverpool Gateway Centre**  
**Annual accounts for the period**  
**1st April 2022 to 31st March 2023**

Charity No  
 Co number

**1091501**  
**04324214**

	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes <input checked="" type="checkbox"/>	No	N/a
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes <input checked="" type="checkbox"/>	No	N/a
<b>Debtors</b>	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes <input checked="" type="checkbox"/>	a	<input checked="" type="checkbox"/>
	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes <input checked="" type="checkbox"/>	No	N/a
	<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.	Yes <input checked="" type="checkbox"/>	No
They are valued at fair value except where they qualify as basic financial instruments.		Yes <input checked="" type="checkbox"/>	No	N/a

**POLICIES ADOPTED  
 ADDITIONAL TO OR  
 DIFFERENT FROM  
 THOSE ABOVE**

## Section C Notes to the accounts (cont)

## Note 3 Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	5,370	-	-	5,370	40,451
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>5,370</b>	<b>-</b>	<b>-</b>	<b>5,370</b>	<b>40,451</b>
Charitable activities:		137,698	-	-	137,698	74,586
	Other	-	-	-	-	-
	<b>Total</b>	<b>137,698</b>	<b>-</b>	<b>-</b>	<b>137,698</b>	<b>74,586</b>
Other trading activities:		-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Income from investments:	Interest income	-	-	-	-	-
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>143,068</b>	<b>-</b>	<b>-</b>	<b>143,068</b>	<b>115,037</b>	

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--

**Section C Notes to the accounts (cont)**

**Note 6 Analysis of expenditure**

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>				£				£
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and	-	-	-	-	-	-	-	-
Start up costs incurred in generating new	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
	135,261	15,403	-	150,664	125,655	15,628	-	141,283
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable</b>	135,261	15,403	-	150,664	125,655	15,628	-	141,283
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-
<b>Other</b>								
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	135,261	15,403	-	150,664	125,655	15,628	-	141,283

**Other information:**

**Analysis of expenditure on charitable activities**

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**Note 9 Support Costs**

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	15,403	-	-	-	15,403	
Repairs & renewals	1,228				1,228	
Premises epxenses	66,927				66,927	
Subscriptions & donations	83				83	
Equipment hire	-	-	-	-	-	
Cleaning	0	-	-	-	0	
Advertising & promotion	755	-	-	-	755	
Bank Charges	60	-	-	-	60	
Examination fees		750			750	
Accountancy		7,034			7,034	
<b>Total</b>	<b>84,456</b>	<b>7,784</b>	<b>-</b>	<b>-</b>	<b>92,240</b>	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	15,628				15,628	
Repairs & renewals	3,373				3,373	
bad debts	56,259				56,259	
Premises epxenses	190				190	
Subscriptions & donations	1,800	-	-	-	1,800	
Equipment hire	0	-	-	-	0	
Cleaning	486	-	-	-	486	
Advertising & promotion	1,519	-	-	-	1,519	
Bank Charges			-	-	-	
Examination fees		750			750	
Accountancy		7,056			7,056	
<b>Total</b>	<b>79,255</b>	<b>7,806</b>	<b>-</b>	<b>-</b>	<b>87,061</b>	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.

**Section C** **Notes to the accounts**

**Note 10** **Details of certain items of expenditure**

**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than audit or independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year</b> <b>£</b>	<b>Last year</b> <b>£</b>
750	750
-	-
-	-
7,034	6,786

**Section C Notes to the accounts**

**Note 11 Paid employees**  
 Please complete this note if the charity has any employees.

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	55,256	50,115
Social security costs	227	219
Pension costs (defined contribution scheme)	2,941	3,888
Other employee benefits	-	-
<b>Total staff costs</b>	<b>58,424</b>	<b>54,222</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

*Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.*

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-

**11.2 Average head count in the year**

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
<b>Total</b>	<b>2</b>	<b>2</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

This year	Last year

Please state the legal authority or reason for making the payment

This year	Last year

Please state the amount of the payment (or value of any waiver of

This year	Last year
£	£
-	-

**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

Total amount of payment

This year	Last year
£	£
-	-

The nature of the payment (cash, asset

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£	£
-	-

Please state the accounting policy for any redundancy or

--	--

**Section C** **Notes to the accounts** **(cont)**

**Note 12** **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

**12.1 Please complete this note if a defined contribution pension scheme is operated.**

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	2,941	3,888

Please explain the basis for allocating the liability and expense of 

100% unrestricted	100% unrestricted
-------------------	-------------------

**12.2 Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.**

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


**12.3 Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.**

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


**Section C Notes to the accounts (cont)**

**Note 14 Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**14.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	729,139	-	-	89,821	818,960
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	729,139	-	-	89,821	818,960

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
<b>** Rate</b>					

At beginning of the year	273,948	-	-	89,032	362,980
Disposals	-	-	-	-	-
Depreciation	14,975	-	-	428	15,403
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	288,923	-	-	89,460	378,383

**14.3 Net book value**

Net book value at the beginning of the year	455,191	-	-	789	455,980
Net book value at the end of the year	440,216	-	-	361	440,577

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
-	-

This year	Last year
£	£
-	-
-	-

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.

**Section C** **Notes to the accounts** **(cont)**

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

Trade debtors  
 Prepayments and accrued income  
 Other debtors

This year	Last year
£	£
-	-
36,264	35,763
83	-
36,347	35,763

**Total**

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors  
 Prepayments and accrued income  
 Other debtors

This year	Last year
£	£
-	-
-	-
-	-
-	-
<b>Total</b>	-

**Section C** **Notes to the accounts** (cont)

**Note 20** **Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	6,832	7,454	16,739	22,209
Trade creditors	12,096	15,432	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	750	750	-	-
Taxation and social security	7,144	6,416	-	-
Other creditors	79	-	-	-
<b>Total</b>	<b>26,901</b>	<b>30,052</b>	<b>16,739</b>	<b>22,209</b>

**20.2 Deferred income**

*Please complete this note if the charity has deferred income.*

*Please explain the reasons why income is deferred.*

This year	Last year

**Movement in deferred income account**

	This year £	Last year £
Balance at the start of the reporting period	-	-
Amounts added in current period	-	-
Amounts released to income from previous periods	-	-
Balance at the end of the reporting period	-	-

This year £	Last year £
-	-
-	-
-	-
-	-

**Section C** **Notes to the accounts** **(cont)**

**Note 24** **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

<b>This year £</b>	<b>Last year £</b>
5,005	13,000
10,808	4,209
-	-
15,813	17,209

**Section C** Notes to the accounts (cont)

**Note 27** Charity funds

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted fund	R		1,392	-	15,403	-	-	14,011
Unrestricted fund	IR		455,300	143,068	135,261	-	-	463,107
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>456,692</b>	<b>143,068</b>	<b>150,664</b>	<b>-</b>	<b>-</b>	<b>449,096</b>

**Section C** Notes to the accounts (cont)

**Note 27** Charity funds (cont)

**27.2 Details of material funds held and movements during the PREVIOUS reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted fund	R		17,020	-	15,628	-	-	1,392
Unrestricted fund	UR		465,918	115,037	125,655	-	-	455,300
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>482,938</b>	<b>115,037</b>	<b>141,283</b>	<b>-</b>	<b>-</b>	<b>456,692</b>

**LIVERPOOL GATEWAY CENTRE**

England & Wales - Charity number 1091501

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# Accounts

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## Trustees Report for period ending 31<sup>st</sup> March 2022

The Trustees present their report together with financial statements for the period ended 31<sup>st</sup> March 2022. The trustees confirm that the financial statements comply with current statutory requirements and with those of the Company's Memorandum and Articles of Association.

### **Incorporation**

The Company was incorporated on the 16<sup>th</sup> November 2001 and commenced activity on that date.

### **Constitution**

The Company is constituted as a company limited by guarantee, registered number 4324214. It is governed by its Memorandum and Articles of Association dated 16<sup>th</sup> November 2001.

The Company is also a registered Charity, registered charity number 1091501.

### **Directors**

During 2021/2 the Directors, who are also Trustees, are listed below:

Mr Graeme Maxwell (resigned 31/3/22)

Ms Jayne Croft (resigned 31/3/22)

Ms Michelle Smith, (appointed 31/3/22)

Mr Simon Collins (appointed 31/3/22)

Being a Company Limited by guarantee there is no share capital. There is now no direct link between the organisation which applied for the initial set-up grants for The Gateway Centre, The Glaxo Neurological Trust (now known as The Brain Charity) and The Gateway Centre Limited itself, nor is there any

trading relationship aside from occasional room bookings, between these 2 organisations.

## **Objects**

The Company was established with the following charitable purposes, which form part of Gateways registered charity objects:

1. The advancement of education through the provision of learning opportunities for the disabled, the disadvantaged and the poor, and to support other organisations that aid and assist such persons;
2. To relieve the needs of patients suffering from disabilities;
3. To advance the education of the public in all matters concerning disabilities.

## **Review of activities and future plans:**

Gateway has started the process of re-building after a devastating 2020/1 when our business was severely adversely affected with the Covid-19 closures and reduced activity from customers as they generally transferred training courses from face-to-face to Zoom/Teams.

Income grew by £32k over the previous year with expenditure up by £6k mainly due to increased utilities costs.

We had continued to market the sale of our property leases up till Christmas 2021 although offers came in well below £500k which was felt to be below valuation and not acceptable. We identified new suitable smaller premises to rent on Kempston Street but have not fully committed to moving as we are unable to without a firm offer for our London Road premises.

However, with the involvement of a regular client on a weekly basis and with projecting the income forwards, we were able to look to a positive future at Gateway and being able to cover our day to day responsibilities. The decision

was then taken to remove the premises from market and continue to pursue trading from our current premises.

We were able to access some grant funding from central Government as compensation for being closed and then with reduced activity. We have also been able to receive support for our business rates.

In 2021/2 the total number of enquiries received started to recover at 428 of which 25% were converted into income generating events, up 15% from last year.

Over the last 12 months we have assisted 10 charitable and not for profit organisations based locally, regionally and nationally in providing training and educational opportunities for disabled and disadvantaged individuals. Discounts ranging from 25-75% from standard room hire prices were offered as in-kind support for these organisations in line with our charitable objectives.

In addition to those organisations specified above, Gateway generated £4500 from non-primary income from corporate business, video-conferences, and conference income from Limited Companies. This is well within the £50K limit specified by Charities Commission for organisations with a turnover in excess of £250K.

The number of centre users over the past year has seen 2050 individual visits, 100% up on the previous year. This can broadly be divided into 2 categories: an increasing percentage of conference and training centre users, and more individuals to see MPower People, our only resident charitable organisation on-site and drop-in coffee shop users.

The Virtual Office Programme has continued during the year and generates some additional income for the organisation. The number of clients fluctuates, and there is certainly excess capacity currently. Similarly, office services income from photocopying, faxing, laminating and drop-in internet access also contributes towards our overall turnover.

The coffee shop has been a good service for Gateway in this period especially as we are now able to provide our own buffets for internal meetings rather than relying on costly external caterers. Income in the full year of 2021/2 was £5750 with food costs of £1380 giving a trading surplus of £4370 as there is no longer dedicated staff cost for this service.

During the year, the main income was generated by providing access to training space for overseas nurses to be able to access NHS positions. Although the organisation is a commercial provider, Gateway have supported them with discounted access to training space and also offering free storage for equipment and materials. For this organisation, Gateway provided £20,000 of in-kind support over the year.

Gateway has provided conference space for new agencies Meetings Booker.com, Headbox, Conferences UK who have supplied additional business in the period.

With further discounts of up to 75% off the standard room hire rate offered on over 30 of the income-generating events Gateway hosted during the year to not for profit organisations, an additional £2400 of in-kind support was given by The Gateway Centre in the period 2021/2

Gateway provided in-kind support to these projects assisting people with disabilities and local disadvantaged people. Therefore, Gateway continues to assist organisations which assist individuals with disabilities and can demonstrate in the year a total of £22400 of in-kind support, which directly meets our charitable objectives.

Cumulatively, over the past 20 years, Gateway has provided more than £952k of in-kind support to local charitable organisations, supporting more than 850 different local, regional and national not for profit organisations

## **Financial Review**

In 2021/2 the total income was calculated at £115037. Expenditure was £141283 giving a trading loss of £26,246. Income was £32K up from previous year with expenditure £6k lower.

In looking at the balance sheet, the assets of the charity were down by £26.2k at £456692. However, we are still operating on the property valuations from 2002, so this may well change with a revaluation in 2022.

In order to remain viable, it is vital that we maximise income in conference sales and ensure that office rentals and service charges are paid when due and that running costs are closely monitored.

## **Reserves**

The trustees have reviewed the reserves of the Charity. The reserves are currently such that the charitable objectives can be met in the event of any future uncertainty. The reserves policy is such that at least 6 months' minimum running costs for the organisation are accessible in the event of any financial uncertainties. The Directors have established the core charitable functions for the organisation and ensure that funds are available to maintain these services as a priority. Up to £10K of current reserves were placed on higher interest deposit account with HSBC during the year. Any required cash can be recalled at no notice without penalty. 2 bank accounts are maintained so that only the cash required to meet our immediate financial requirements is held in the current account with the balance in the reserve account.

The Directors/Trustees are investigating a long-term investment strategy suitable for our requirements.

## **Risk Management**

In the coming year the trustees will continue to examine the major strategic business and operational risks that the charity faces and establish systems so

that the necessary steps can be taken to lessen these risks. A 3 year business plan covering 2022-5 has been developed and is being acted upon, with further developments planned for 2023 and beyond, and ensure that adequate levels of reserves are created as insurance against any future situation.

Gateway is investigating alternative methods of financing our operations including more grant and loan funding and also asset financing.

2022 is certain to be a difficult year and Gateway's commercial viability will rely on the amount of grant, loan and other funding we can draw down to replace lost conference income. Costs have been pared back to a minimum level whilst we have significantly reduced income.

### **Trustees' responsibilities for the financial statements**

Company and charity law requires the trustees to prepare financial statements for each financial period which give a true and accurate reflection of the charity's and company's financial activities during the period and of its financial position at the end of the period. In preparing those statements, the trustees and directors should follow best practice and :

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees/directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

### **Small Company Exemptions**

The accounts have been prepared in accordance with the exemptions applicable to small companies as conferred by Schedule VII of the Companies Act 1985.

**Auditors**

For 2022 the examination of Gateway's accounts has been completed by RCC, in accordance with section 385 of the Companies Act 1985.

By order of the trustees

A handwritten signature in blue ink, appearing to read 'N Byrne', with a horizontal line extending to the right.

Mr N Byrne, Company Secretary

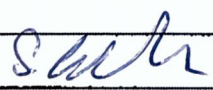
## Section B

## Balance sheet

Guidance Notes

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	455,980	-	-	455,980	471,608
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	455,980	-	-	455,980	471,608
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	35,764	-	-	35,764	18,029
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	17,209	-	-	17,209	39,121
<b>Total current assets</b>		B10	52,973	-	-	52,973	57,150
<b>Creditors: amounts falling due within one year</b>	(Note 20)	B11	30,052	-	-	30,052	18,274
<b>Net current assets/(liabilities)</b>		B12	22,921	-	-	22,921	38,876
<b>Total assets less current liabilities</b>		B13	478,901	-	-	478,901	510,484
<b>Creditors: amounts falling due after one year</b>	(Note 20)	B14	22,209	-	-	22,209	27,546
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	456,692	-	-	456,692	482,938
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	1,392	-	-	1,392	17,020
Unrestricted funds		B19	455,300	-	-	455,300	465,918
Revaluation reserve		B20	-	-	-	-	-
<b>Total funds</b>		B21	456,692	-	-	456,692	482,938

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	S. COLLINS	21/12/2022



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Liverpool Gateway Centre

**On accounts for the year  
ended**

31<sup>st</sup> March 2022

**Charity no  
(if any)**

10915091

**Set out on pages**

1 to 37

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2022.

**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 Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

The charity's gross income exceeded £25,000 and I am qualified to undertake the examination by being a qualified member of ICAEW.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

**Signed:**

*R. Corbett*

**Date:**

19/12/22

**Name:**

*Richard Corbett*

**Relevant professional  
qualification(s) or body  
(if any):**

ICAEW

**Address:**

Unit 212 Vanilla Factory

39 Fleet Street

Liverpool, L1 4AR

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

[Empty box for disclosure details]


## Section B

## Balance sheet

Guidance Notes

			Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	455,980	-	-	455,980	471,608
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
	<b>Total fixed assets</b>	B05	455,980	-	-	455,980	471,608
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	35,764	-	-	35,764	18,029
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	17,209	-	-	17,209	39,121
	<b>Total current assets</b>	B10	52,973	-	-	52,973	57,150
Creditors: amounts falling due within one year	(Note 20)	B11	30,052	-	-	30,052	18,274
	<b>Net current assets/(liabilities)</b>	B12	22,921	-	-	22,921	38,876
	<b>Total assets less current liabilities</b>	B13	478,901	-	-	478,901	510,484
Creditors: amounts falling due after one year	(Note 20)	B14	22,209	-	-	22,209	27,546
Provisions for liabilities		B15	-	-	-	-	-
	<b>Total net assets or liabilities</b>	B16	456,692	-	-	456,692	482,938
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	1,392	-	-	1,392	17,020
Unrestricted funds		B19	455,300	-	-	455,300	465,918
Revaluation reserve		B20	-	-	-	-	-
	<b>Total funds</b>	B21	456,692	-	-	456,692	482,938

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval dd/mm/yyyy
	S. COLLINS	21/12/2022

## Note 1 Basis of preparation

This section should be completed by all charities.

## 1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with  the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with  the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

YES

\* Tick as appropriate

## 1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern:

N/A

Disclosure of any uncertainties that make the going concern assumption doubtful:

N/A

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

N/A

## 1.3 Change of accounting policy

The accounts present a true and fair view and the accounting policies adopted are those outlined in note { }.

Yes\*



\* Tick as appropriate

No\*

Please disclose:

(i) the nature of the change in accounting policy;	N/A
(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and	N/A
(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS 102 SORP.	N/A

## 1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).

Yes\*



\* Tick as appropriate

No\*

Please disclose:

(i) the nature of any changes;	N/A
(ii) the effect of the change on income and expense or assets and liabilities for the current period; and	N/A
(iii) where practicable, the effect of the change in one or more future periods.	N/A

## 1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

Yes\*



\* Tick as appropriate

No\*

Please disclose:

(i) the nature of the prior period error;	N/A
(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and	N/A
(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.	N/A





Note 2 Accounting policies  
2.2 INCOME

This standard list of accounting policies has been applied by the charity except for those ticked "No" or "N/a". Where a different or additional policy has been adopted then this is detailed in the box below.

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>the charity becomes entitled to the resources;</li> <li>it is more likely than not that the trustees will receive the resources; and</li> <li>the monetary value can be measured with sufficient reliability.</li> </ul>	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Offsetting	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Grants and donations	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Legacies	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Tax reclaim on donations and gifts	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Contractual income and performance related grants	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated goods	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Donated services and facilities	Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes	No	N/a
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes	No	N/a

**2.3 EXPENDITURE AND LIABILITIES**

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes	No	N/a
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes	No	N/a
Grants with performance conditions	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes	No	N/a
Grants payable without performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes	No	N/a
Redundancy cost	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes	No	N/a
Deferred income	The charity made no redundancy payments during the reporting period.	Yes	No	N/a
Creditors	No material item of deferred income has been included in the accounts.	Yes	No	N/a
Provisions for liabilities	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes	No	N/a
Basic financial instruments	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes	No	N/a
	The charity accounts for basic financial instruments on initial recognition as per paragraph 11.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes	No	N/a

**2.4 ASSETS**

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least <input type="text"/>	Yes	No	N/a
	They are valued at cost.	Yes	No	N/a
	The depreciation rates and methods used are disclosed in note 9.2.	Yes	No	N/a
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 9.5	Yes	No	N/a
	They are valued at cost.	Yes	No	N/a
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 9.6.1.4.	Yes	No	N/a
	They are valued at cost.	Yes	No	N/a
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes	No	N/a
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	Yes	No	N/a
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.	Yes	No	N/a
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	Yes	No	N/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes	No	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes	No	N/a

The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity date of less than one year held for investment purposes rather than to meet short term cash commitments as they fall due.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

They are valued at fair value except where they qualify as basic financial instruments.

Yes	No	N/a
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**



## Note 3

## Analysis of income

Analysis		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	40,451	-	-	40,451	54,182
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>40,451</b>	<b>-</b>	<b>-</b>	<b>40,451</b>	<b>54,182</b>	
Charitable activities:		74,586	-	-	74,586	28,669
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>74,586</b>	<b>-</b>	<b>-</b>	<b>74,586</b>	<b>28,669</b>	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Income from investments:	Interest income	-	-	-	-	5
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	1,060
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,065</b>	
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>TOTAL INCOME</b>	<b>115,037</b>	<b>-</b>	<b>-</b>	<b>115,037</b>	<b>83,916</b>	

## Other information:

All income in the prior year was unrestricted except for:  
(please provide description and amounts)

--

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

--

Where any endowment fund is converted into income in the prior period, please give the reason for the conversion.

--

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

--



## Note 6

## Analysis of expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £
<b>Expenditure on raising funds:</b>								
Incurred seeking donations	-	-	-	-	-	-	-	-
Incurred seeking legacies	-	-	-	-	-	-	-	-
Incurred seeking grants	-	-	-	-	-	-	-	-
Operating membership schemes and social lotteries	-	-	-	-	-	-	-	-
Staging fundraising events	-	-	-	-	-	-	-	-
Fundraising agents	-	-	-	-	-	-	-	-
Operating charity shops	-	-	-	-	-	-	-	-
Operating a trading company undertaking non-charitable trading activity	-	-	-	-	-	-	-	-
Advertising, marketing, direct mail and publicity	-	-	-	-	-	-	-	-
Start up costs incurred in generating new source of future income	-	-	-	-	-	-	-	-
Database development costs	-	-	-	-	-	-	-	-
Other trading activities	-	-	-	-	-	-	-	-
Investment management costs:	-	-	-	-	-	-	-	-
Portfolio management costs	-	-	-	-	-	-	-	-
Cost of obtaining investment advice	-	-	-	-	-	-	-	-
Investment administration costs	-	-	-	-	-	-	-	-
Intellectual property licencing costs	-	-	-	-	-	-	-	-
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>								
<b>Expenditure on charitable activities:</b>								
	125,655	15,628	-	141,283	119,714	15,786	-	135,500
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total expenditure on charitable activities</b>	<b>125,655</b>	<b>15,628</b>		<b>141,283</b>	<b>119,714</b>	<b>15,786</b>		<b>135,500</b>
<b>Separate material item of expense</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total</b>								
<b>Other</b>								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
<b>Total other expenditure</b>								
<b>TOTAL EXPENDITURE</b>	<b>125,655</b>	<b>15,628</b>		<b>141,283</b>	<b>119,714</b>	<b>15,786</b>		<b>135,500</b>

Other information:

Analysis of expenditure on charitable activities



Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total</b>								

## Section C

## Notes to the accounts

## Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

This year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	15,628	-	-	-	15,628	
Repairs & renewals	3,373				3,373	
Premises expenses	56,259				56,259	
Subscriptions & donations	190				190	
Equipment hire	1,800	-	-	-	1,800	
Cleaning	0	-	-	-	0	
Advertising & promotion	486	-	-	-	486	
Bank Charges	1,519	-	-	-	1,519	
Examination fees		750			750	
Accountancy		7,056			7,056	
<b>Total</b>	<b>79,255</b>	<b>7,806</b>			<b>87,061</b>	

Last year

Support cost (examples)	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	15,786				15,786	
Repairs & renewals	3,023				3,023	
bad debts	60,501				60,501	
Premises expenses					-	
Subscriptions & donations	438	-	-	-	438	
Equipment hire	1,200	-	-	-	1,200	
Cleaning	134	-	-	-	134	
Advertising & promotion	155	-	-	-	155	
Bank Charges	725				725	
Examination fees		675			675	
Accountancy		6,786			6,786	
<b>Total</b>	<b>81,962</b>	<b>7,461</b>			<b>89,423</b>	

Please provide details of the accounting policy adopted for the apportionment of costs between activities and any estimation techniques used to calculate their apportionment.



**Section C****Notes to the accounts****Note 10** Details of certain items of expenditure**10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

Independent examiner's fees

Assurance services other than audit or independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
750	675
-	-
-	-
6,556	6,390



## Note 11

## Paid employees

Please complete this note if the charity has any employees.

## 11.1 Staff Costs

	This year £	Last year £
Salaries and wages	50,115	49,620
Social security costs	219	31
Pension costs (defined contribution scheme)	3,888	3,888
Other employee benefits	-	-
<b>Total staff costs</b>	<b>54,222</b>	<b>53,539</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Last year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Band	Number of employees	
	This year	Last year
£60,000 to £69,999	-	-
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	-
£100,000 to £109,999	-	-

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

This year £	Last year £
-	-



**11.2 Average head count in the year**

The parts of the charity in which the employees work

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	2	2
Governance	-	-
Other	-	-
<b>Total</b>	<b>2</b>	<b>2</b>

**11.3 Ex-gratia payments to employees and others (excluding trustees)**

*Please complete if an ex-gratia payment is made.*

Please explain the nature of the payment

<b>This year</b>	
<b>Last year</b>	

Please state the legal authority or reason for making the payment

<b>This year</b>	
<b>Last year</b>	

Please state the amount of the payment (or value of any waiver of a right to an asset)

<b>This year</b>	<b>Last year</b>
<b>£</b>	<b>£</b>
-	-



**11.4 Redundancy payments**

*Please complete if any redundancy or termination payment is made in the period.*

**Total amount of payment**

<b>This year</b>	<b>Last year</b>
£ -	£ -

**The nature of the payment (cash, asset etc.)**

--	--

**The extent of redundancy funding at the balance sheet date**

<b>This year</b>	<b>Last year</b>
£ -	£ -

**Please state the accounting policy for any redundancy or termination payments**

--	--



**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	3,888	3,888

Please explain the basis for allocating the liability and expense of 

100% unrestricted	100% unrestricted
-------------------	-------------------

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity for this year and last year, if different


**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details




## Section C

## Notes to the accounts

(cont)

## Note 14 Tangible fixed assets

Please complete this note if the charity has any tangible fixed assets

## 14.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	729,139	-	-	89,821	818,960
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	729,139	-	-	89,821	818,960

## 14.2 Depreciation and impairments

**Basis	SL or RB (Straight Line or Reducing Balance)	SL or RB	SL or RB	SL or RB	SL or RB
** Rate					

At beginning of the year	258,973	-	-	88,379	347,352
Disposals	-	-	-	-	-
Depreciation	14,975	-	-	653	15,628
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	273,948	-	-	89,032	362,980

## 14.3 Net book value

Net book value at the beginning of the year	470,166	-	-	1,442	471,608
Net book value at the end of the year	455,191	-	-	789	455,980

114

115

116

117

**14.4 Impairment**

*This year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

*Last year: Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.*

--

**14.5 Revaluation**

*If an accounting policy of revaluation is adopted, please provide:*

*the effective date of the revaluation*

*the name of independent valuer, if applicable*

*the methods applied and significant assumptions*

*the carrying amount that would have been recognised had the assets been carried under the cost model.*

This year	Last year
-	-

**14.6 Other disclosures**

*(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.*

*(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.*

*(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.*

This year	Last year
£	£
-	-
-	-

\* The "transfers" row is for movements between fixed asset categories.

\*\* Please indicate the method of depreciation by deleting the method not applicable (SL = straight line; RB = reducing balance). Also please indicate the rate of depreciation: for straight line, what is the anticipated life of the asset (in years); for reducing balance, what is the percentage annual deduction.



**Section C****Notes to the accounts****(cont)****Note 19 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***19.1 Analysis of debtors**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
35,763	17,891
-	138
35,763	18,029

*Please complete 19.2 where a material debtor is recoverable more than a year after the reporting date.***19.2 Analysis of debtors recoverable in more than 1 year (included in debtors above)**

Trade debtors

Prepayments and accrued income

Other debtors

Total

This year	Last year
£	£
-	-
-	-
-	-
-	-
-	-



**Note 20 Creditors and accruals**

Please complete this note if the charity has any creditors or accruals.

**20.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	7,454	7,454	22,209	27,546
Trade creditors	15,432	5,564	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	750	1,144	-	-
Taxation and social security	6,416	4,112	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>30,052</b>	<b>18,274</b>	<b>22,209</b>	<b>27,546</b>

**20.2 Deferred income**

Please complete this note if the charity has deferred income.

Please explain the reasons why income is deferred.

This year	Last year

**Movement in deferred income account**

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-



**Section C** **Notes to the accounts** **(cont)**

**Note 24** **Cash at bank and in hand**

Short term cash investments (less than 3 months maturity date)  
 Short term deposits  
 Cash at bank and on hand  
 Other  
 Total

This year £	Last year £
13,000	23,000
4,209	16,121
-	-
17,209	39,121

**Section C** **Notes to the accounts** **(cont)**

**Note 27** **Charity funds**

**27.1 Details of material funds held and movements during the CURRENT reporting period**

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted fund	R		17,020	-	15,628	-	-	1,392
Unrestricted fund	IR		465,918	115,037	125,655	-	-	455,300
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
<b>Other funds</b>	<b>N/a</b>	<b>N/a</b>	-	-	-	-	-	-
		<b>Total Funds</b>	<b>482,938</b>	<b>115,037</b>	<b>141,283</b>	<b>-</b>	<b>-</b>	<b>456,692</b>

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds (cont)

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds'. The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendible endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted fund	R		32,801	5	15,786	-	-	17,020
Unrestricted fund	UR		501,721	83,911	119,714	-	-	465,918
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
		<b>Total Funds</b>	<b>534,522</b>	<b>83,916</b>	<b>135,500</b>	<b>-</b>	<b>-</b>	<b>465,938</b>

**LIVERPOOL GATEWAY CENTRE**

England & Wales - Charity number 1091501

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# Accounts

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## **Trustees Report for period ending 31<sup>st</sup> March 2021**

The Trustees present their report together with financial statements for the period ended 31<sup>st</sup> March 2021. The trustees confirm that the financial statements comply with current statutory requirements and with those of the Company's Memorandum and Articles of Association.

### **Incorporation**

The Company was incorporated on the 16<sup>th</sup> November 2001 and commenced activity on that date.

### **Constitution**

The Company is constituted as a company limited by guarantee, registered number 4324214. It is governed by its Memorandum and Articles of Association dated 16<sup>th</sup> November 2001.

The Company is also a registered Charity, registered charity number 1091501.

### **Directors**

During 2020/1 the Directors, who are also Trustees, are listed below:

Ms Jayne Croft,

Mr Graeme Maxwell.

Being a Company Limited by guarantee there is no share capital. There is now no direct link between the organisation which applied for the initial set-up grants for The Gateway Centre, The Glaxo Neurological Trust (now known as The Brain Charity) and The Gateway Centre Limited itself, nor is there any trading relationship aside from occasional room bookings, between these 2 organisations.

## **Objects**

The Company was established with the following charitable purposes, which form part of Gateways registered charity objects:

1. The advancement of education through the provision of learning opportunities for the disabled, the disadvantaged and the poor, and to support other organisations that aid and assist such persons;
2. To relieve the needs of patients suffering from disabilities;
3. To advance the education of the public in all matters concerning disabilities.

## **Review of activities and future plans:**

Gateway has had a devastating 2020/1 when our business was severely adversely affected with the Covid-19 closures and reduced activity from customers as they generally transferred training courses from face-to-face to Zoom/Teams.

This entailed a huge drop in our income at a point when the reserves of the organisation were already stretched.

We have spoken to property agents Jonathan Owen to get a market appraisal of our 2 property leases which were valued at £650K cumulatively for both floors. We marketed the property with existing planning restrictions in March 2020 and although there was some interest, offers came in well below £500k which was felt to be below valuation and not acceptable. We identified new suitable smaller premises to rent on Kempston Street but have not fully committed to moving as we are unable to without a firm offer for London Road premises. As long as we are able to meet our current liabilities on a daily basis, we don't need to sell at a price lower than our valuation.

With low interest in the property leases with current planning restrictions, we then started the process of applying for change of use for the lease and

residential permission in order to attract more interest. As the council operates with staff working from home and large workloads, this process is still on-going, but may permit us to maximise the sale price and create a larger reserve fund for us to carry Gateway into the future. It should also increase the value of the asset if it has residential/hotel permission as well as commercial use for the 1<sup>st</sup> floor.

We were able to access some grant funding from central Government as compensation for being closed and then with reduced activity. We also for the first time in our existence accessed funding from HSBC via the small business support scheme with a cheap £35K Bounce Back loan. One of the most important areas of financial support was the furlough scheme which enabled financial support relating to days when there were no bookings on-site. This funding was particularly useful for our sustainability, and was accessed throughout 2020/21.

In 2020/21 the total number of enquiries received was 378 of which 20% were converted into income generating events, down 10% from last year.

Over the last 12 months we have assisted 5 charitable and not for profit organisations based locally, regionally and nationally in providing training and educational opportunities for disabled and disadvantaged individuals. Discounts ranging from 25-75% from standard room hire prices were offered as in-kind support for these organisations in line with our charitable objectives.

In addition to those organisations specified above, Gateway generated £5500 from non-primary income from corporate business, video-conferences, and conference income from Limited Companies. This is well within the £50K limit specified by Charities Commission for organisations with a turnover in excess of £250K.

The number of centre users over the past year has seen 1070 individual visits, 85% below the previous year. This can broadly be divided into 2 categories: an increasing percentage of conference and training centre users, and fewer

number of individuals to see MPower People, our only resident charitable organisation on-site and drop-in coffee shop users.

The Virtual Office Programme has continued during the year and generates some additional income for the organisation. The number of clients fluctuates, and there is certainly excess capacity currently. Similarly, office services income from photocopying, faxing, laminating and drop-in internet access also contributes towards our overall turnover.

The coffee shop has been a good service for Gateway in this period especially as we are now able to provide our own buffets for internal meetings rather than relying on costly external caterers. Income in the full year of 2020/21 was £1575 with food costs of £380 giving a trading surplus of £1195.

Gateway continues to operate in more challenging economic conditions during 2020/21. We are finding that local authorities and other not for profit organisations are having to react to sharp reductions in their available expenditure as a result of government expenditure cuts. However, this does also work in our favour as we are better placed now to tender for small bids of work via the Government Procurement Scheme via an advertising portal with [venuedirectory.com](http://venuedirectory.com). As we now have access to a larger number of flexible suites with varying capacities, we are now able to accept lesser amounts of income for suites, whilst still retaining the capacity to sell remanding space at a premium to other organisations.

Gateway has provided conference space for new agencies Meetings Booker.com, Headbox, Conferences UK who have supplied additional business in the period.

With further discounts of up to 75% off the standard room hire rate offered on over 30 of the income-generating events Gateway hosted during the year to not for profit organisations, an additional £2400 of in-kind support was given by The Gateway Centre in the period 2020/21

Gateway provided in-kind support to these projects assisting people with disabilities and local disadvantaged people. Therefore, Gateway continues to assist organisations which assist individuals with disabilities and can demonstrate in the year a total of £2400 of in-kind support, which directly meets our charitable objectives.

Cumulatively, over the past 19 years, Gateway has provided more than £910k of in-kind support to local charitable organisations, supporting more than 830 different local, regional and national not for profit organisations

### **Financial Review**

In 2020/21 the total income was calculated at £83916. Expenditure was £135500 giving a trading loss of £51584. Income was £43442 down from previous year with expenditure £11705 lower.

In looking at the balance sheet, the assets of the charity were down by £51.58k at £482938. However, we are still operating on the property valuations from 2002, so this may well change with a revaluation in 2022.

In order to remain viable, it is vital that we maximise income in conference sales and ensure that office rentals and service charges are paid when due and that running costs are closely monitored.

### **Reserves**

The trustees have reviewed the reserves of the Charity. The reserves are currently such that the charitable objectives can be met in the event of any future uncertainty. The reserves policy is such that at least 6 months' minimum running costs for the organisation are accessible in the event of any financial uncertainties. The Directors have established the core charitable functions for the organisation and ensure that funds are available to maintain these services as a priority. Up to £10K of current reserves were placed on higher interest deposit account with HSBC during the year. Any required cash

can be recalled at no notice without penalty. 2 bank accounts are maintained so that only the cash required to meet our immediate financial requirements is held in the current account with the balance in the reserve account.

The Directors/Trustees are investigating a long-term investment strategy suitable for our requirements.

### **Risk Management**

In the coming year the trustees will continue to examine the major strategic business and operational risks that the charity faces and establish systems so that the necessary steps can be taken to lessen these risks. A 3 year business plan covering 2017-20 has been developed and is being acted upon, with further developments planned for 2020 and beyond, and ensure that adequate levels of reserves are created as insurance against any future situation.

Gateway is investigating alternative methods of financing our operations including more grant and loan funding and also asset financing.

As we started the new financial year in lock-down, 2021/22 is certain to be a difficult year and Gateway's commercial viability will rely on the amount of grant, loan and other funding we can draw down to replace lost conference income. Costs have been pared back to a minimum level whilst we have significantly reduced income.

The sale/assignment of the leases at some point in 2021 will be a massive factor in our pathway forward and will give us options on how to develop services and products.

### **Trustees' responsibilities for the financial statements**

Company and charity law requires the trustees to prepare financial statements for each financial period which give a true and accurate reflection of the charity's and company's financial activities during the period and of its

financial position at the end of the period. In preparing those statements, the trustees and directors should follow best practice and :

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees/directors are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and any other irregularities.

#### **Small Company Exemptions**

The accounts have been prepared in accordance with the exemptions applicable to small companies as conferred by Schedule VII of the Companies Act 1985.

#### **Auditors**

For 2021 the examination of Gateway's accounts has been completed by RCC Accountants Limited, in accordance with section 385 of the Companies Act 1985.

By order of the trustees

  
Mr N Byrne, Company Secretary

15/12/21

Liverpool Gateway Centre	Charity No	1091501	
	Company No	4324214	
<b>Annual accounts for the period</b>			
01-Apr-20	To	31-Mar-21	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	28,669	-	-	28,669	112,434
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	5	-	5	10
Separate material item of income	S05	1,060	-	-	1,060	14,914
Other	S06	54,182	-	-	54,182	-
<b>Total</b>	S07	<b>83,911</b>	<b>5</b>	<b>-</b>	<b>83,916</b>	<b>127,358</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	119,714	15,786	-	135,500	147,205
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>119,714</b>	<b>15,786</b>	<b>-</b>	<b>135,500</b>	<b>147,205</b>
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	- 35,803	- 15,781	-	- 51,584	- 19,847
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	- 35,803	- 15,781	-	- 51,584	- 19,847
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S17	- 35,803	- 15,781	-	- 51,584	- 19,847
<b>Transfers between funds</b>	S18	-	-	-	-	-
<b>Other recognised gains/(losses):</b>	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	<b>- 35,803</b>	<b>- 15,781</b>	<b>-</b>	<b>- 51,584</b>	<b>- 19,847</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	47,117	487,405	-	534,522	554,369
<b>Total funds carried forward</b>	S24	<b>11,314</b>	<b>471,624</b>	<b>-</b>	<b>482,938</b>	<b>534,522</b>

**Section B Balance sheet**

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	471,608	-	-	471,608	487,395
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	471,608	-	-	471,608	487,395
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	41,181	-	-	41,181	41,811
Investments	(Note 17.4)	B08	-	-	-	-	-
<b>Cash at bank and in hand (Note 24)</b>		B09	39,121	-	-	39,121	25,002
<b>Total current assets</b>		B10	80,302	-	-	80,302	66,813
<b>Creditors: amounts falling due within one year (Note 20)</b>		B11	18,274	-	-	18,274	19,057
<b>Net current assets/(liabilities)</b>		B12	62,028	-	-	62,028	47,756
<b>Total assets less current liabilities</b>		B13	533,636	-	-	533,636	534,521
<b>Creditors: amounts falling due after one year (Note 20)</b>		B14	-	-	-	-	-
<b>Provisions for liabilities</b>		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	533,636	-	-	533,636	534,521
<b>Funds of the Charity</b>							
Endowment funds (Note 27)		B17	-	-	-	-	-
Restricted income funds (Note 27)		B18	465,918	-	-	465,918	501,721
Unrestricted funds		B19	17,019	-	-	17,019	32,800
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	482,937	-	-	482,937	534,521

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
NIGEL BYRNE	16/12/2021

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	16/12/21

**Section C**

**Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  yes the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  yes the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

yes

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;

Not applicable

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not applicable

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2

Yes\*  yes  
No\*

\* -Tick as appropriate

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	<input type="checkbox"/> Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	<input type="checkbox"/> Not applicable

<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b>	Not applicable
---	----------------

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*            yes	
No*	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	Not applicable
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	Not applicable
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	Not applicable

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*            yes	
No*	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	Not applicable
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	Not applicable
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	Not applicable

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

Not applicable

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated	Not applicable	Not applicable
<b>Adjustments:</b>	Not applicable	Not applicable
Fund balance as restated	<hr/>	<hr/>

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	Not applicable
<b>Adjustments:</b>	Not applicable
Previous period net income/(expenditure) as restated	<hr/>

<b>Note 2</b>	<b>Accounting policies</b>			
<b>2.2 INCOME</b>				
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources;</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>		
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes*	No*	N/a*
		<input checked="" type="checkbox"/>		
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No*	N/a*
				<input checked="" type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No*	N/a*
				<input checked="" type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No*	N/a*
				<input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes*	No*	N/a*
			✓	
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No*	N/a*
				✓
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No*	N/a*
				✓
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No*	N/a*
				✓
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No*	N/a*
				✓
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No*	N/a*
				✓
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No*	N/a*
				✓
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No*	N/a*
				✓
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No*	N/a*
				✓
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No*	N/a*
				✓
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*
			✓	
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No*	N/a*
				✓
<b>Income from interest,</b>	This is included in the accounts when receipt is probable and the amount receivable can	Yes*	No*	N/a*

<b>royalties and dividends</b>	be measured reliably.		✓		
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*	✓
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*	✓
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*	✓
<b>2.3 EXPENDITURE AND LIABILITIES</b>					
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*	✓
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*	✓
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*	✓
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*	✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*	✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*	✓
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*	✓
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*	✓
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*	✓
<b>2.4 ASSETS</b>					
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least				✓
	They are valued at cost.	Yes*	No*	N/a*	✓
	The depreciation rates and methods used are disclosed in note 14.				✓
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*	✓
	They are valued at cost.	Yes*	No*	N/a*	✓
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*	✓
	They are valued at cost.	Yes*	No*	N/a*	✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a	Yes*	No*	N/a*	

	maturity date of less than 1 year are treated as current asset investments			✓
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		Yes*	No*	N/a*
	They are valued at fair value except where they qualify as basic financial instruments.			✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	54,182	-	-	54,182	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	<b>Total</b>	<b>54,182</b>	<b>-</b>	<b>-</b>	<b>54,182</b>	<b>-</b>
Charitable activities:		28,669	-	-	28,669	112,434
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>28,669</b>	<b>-</b>	<b>-</b>	<b>28,669</b>	<b>112,434</b>	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Income from investments:	Interest income	-	5	-	5	10
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	1,060	-	-	1,060	14,914
	<b>Total</b>	<b>1,060</b>	<b>5</b>	<b>-</b>	<b>1,065</b>	<b>14,924</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>83,911</b>	<b>5</b>	<b>-</b>	<b>83,916</b>	<b>127,358</b>	
Other information:						
All income in the prior year was unrestricted except for:	Bank interest receivable					
Where any endowment fund is converted into income in the						
Where any endowment fund is converted into income in the						
Within the income items above the following items are	Not applicable					
This year: Where sums originally denominated in foreign						
Last year: Where sums originally denominated in foreign						

## Section C

## Notes to the accounts

(cont)

## Note 6

## Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>								
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Total	119,714	15,786	-	135,500	130,113	17,092	-	147,205
<b>Total expenditure on charitable activities</b>	119,714	15,786	-	135,500	130,113	17,092	-	147,205
<b>Separate material item of expense</b>								
Total	-	-	-	-	-	-	-	-
<b>Other</b>								
Total other expenditure	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	119,714	15,786	-	135,500	130,113	17,092	-	147,205

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**This year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

**Last year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

## Section C

## Notes to the accounts

## Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

## This year

Support cost	Raising funds	Governance costs	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	15,786	-	-	-	15,786	100% raising funds
Repairs and maintenance	3,023	-	-	-	3,023	100% raising funds
Bad debts					-	100% raising funds
Premises and office costs	60,501				60,501	100% raising funds
Printing postage and stationery					-	100% raising funds
Subscriptions and donations	438				438	100% raising funds
Equipment hire	1,200				1,200	100% raising funds
Cleaning	134				134	100% raising funds
Advertising and promotion	155				155	100% raising funds
Legal and professional fees					-	100% raising funds
Bank charges	725	-	-	-	725	100% raising funds
Examination fees	-	675	-	-	675	100% governance
Accountancy	-	6,786	-	-	6,786	100% governance
<b>Total</b>	<b>81,962</b>	<b>7,461</b>	<b>-</b>	<b>-</b>	<b>89,423</b>	

## Last year

Support cost	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	17,092				17,092	100% raising funds
Repairs and maintenance					-	100% raising funds
Bad debts	49,569				49,569	100% raising funds
Premises and office costs					-	100% raising funds
Printing postage and stationery					-	100% raising funds
Subscriptions and donations	3,981				3,981	100% raising funds
Equipment hire	3,276				3,276	100% raising funds
Cleaning	2,311				2,311	100% raising funds
Advertising and promotion	229				229	100% raising funds
Legal and professional fees					-	100% raising funds
Bank charges	746				746	100% raising funds
Examination fees		675			675	100% governance
Accountancy		6,438			6,438	100% governance
<b>Total</b>	<b>77,204</b>	<b>7,113</b>	<b>-</b>	<b>-</b>	<b>84,317</b>	

Please provide details of the accounting policy

--

**Section C****Notes to the accounts****Note 10**                      **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
675	675
-	-
-	-
6,786	6,390

**Note 11** Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	49,620	56,253
Social security costs	31	1,064
Pension costs (defined contribution scheme)	3,888	3,888
Other employee benefits	-	-
<b>Total staff costs</b>	<b>53,539</b>	<b>61,205</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party  
Last year:

Not applicable

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Please provide the total amount paid to key management

This year £	Last year £
-	-

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	2	3
Governance	-	-
Other	-	-
<b>Total</b>	<b>2</b>	<b>3</b>

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

<b>This year £</b>	<b>Last year £</b>
-	-

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	3,888	3,888

Please explain the basis for allocating the liability and expense of 

100% Unrestricted	100% Unrestricted
-------------------	-------------------

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different


**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	729,139	-	-	89,821	818,960
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	729,139	-	-	89,821	818,960

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SI	SL	SL	SL
<b>** Rate</b>	2%	2%		10% & 33%	

At beginning of the year	243,998	-	-	87,567	331,565
Disposals	-	-	-	-	-
Depreciation	14,975	-	-	811	15,786
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	258,973	-	-	88,378	347,351

**14.3 Net book value**

Net book value at the beginning of the year	485,141	-	-	2,254	487,395
Net book value at the end of the year	470,166	-	-	1,443	471,609

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	24,135	40,999
Prepayments and accrued income	138	182
Other debtors	-	-
<b>Total</b>	<b>24,273</b>	<b>41,181</b>

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	7,454	-	27,546	-
Trade creditors	5,564	9,982	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,144	1,072	-	-
Taxation and social security	4,112	8,003	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>18,274</b>	<b>19,057</b>	<b>27,546</b>	<b>-</b>

## 20.2 Deferred income

Please complete this note if the charity has deferred

Please explain the reasons why income is deferred.

This year	Last year

## Movement in deferred income account

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
23,000	2,004
16,121	22,998
-	-
39,121	25,002

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted fund	R		501,721	83,911	- 119,714	-	-	465,918
Unrestricted fund	UR		32,800	5	- 15,786	-	-	17,019
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>534,521</b>	<b>83,916</b>	<b>- 135,500</b>	<b>-</b>	<b>-</b>	<b>482,937</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted fund	R		522,361		- 17,874	-	-	504,487
Unrestricted fund	UR		67,234	140,238	- 157,590	-	-	49,882
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			589,595	140,238	- 175,464	-	-	554,369

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

Liverpool Gateway Centre	Charity No	1091501	
	Company No	4324214	
<b>Annual accounts for the period</b>			
01-Apr-20	To	31-Mar-21	

## Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Prior year funds
		£ F01	£ F02	£ F03	£ F04	£ F05
<b>Income (Note 3)</b>						
<b>Income and endowments from:</b>						
Donations and legacies	S01	-	-	-	-	-
Charitable activities	S02	28,669	-	-	28,669	112,434
Other trading activities	S03	-	-	-	-	-
Investments	S04	-	5	-	5	10
Separate material item of income	S05	1,060	-	-	1,060	14,914
Other	S06	54,182	-	-	54,182	-
<b>Total</b>	S07	<b>83,911</b>	<b>5</b>	<b>-</b>	<b>83,916</b>	<b>127,358</b>
<b>Expenditure (Notes 6)</b>						
<b>Expenditure on:</b>						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	119,714	15,786	-	135,500	147,205
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
<b>Total</b>	S12	<b>119,714</b>	<b>15,786</b>	<b>-</b>	<b>135,500</b>	<b>147,205</b>
<b>Net income/(expenditure) before tax for the reporting period</b>						
	S13	- 35,803	- 15,781	-	- 51,584	- 19,847
Tax payable	S14	-	-	-	-	-
<b>Net income/(expenditure) after tax before investment gains/(losses)</b>						
	S15	- 35,803	- 15,781	-	- 51,584	- 19,847
Net gains/(losses) on investments	S16	-	-	-	-	-
<b>Net income/(expenditure) Extraordinary items</b>	S17	<b>- 35,803</b>	<b>- 15,781</b>	<b>-</b>	<b>- 51,584</b>	<b>- 19,847</b>
<b>Transfers between funds</b>	S18	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Other recognised gains/(losses):</b>	S19	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
<b>Net movement in funds</b>	S22	<b>- 35,803</b>	<b>- 15,781</b>	<b>-</b>	<b>- 51,584</b>	<b>- 19,847</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward	S23	47,117	487,405	-	534,522	554,369
<b>Total funds carried forward</b>	S24	<b>11,314</b>	<b>471,624</b>	<b>-</b>	<b>482,938</b>	<b>534,522</b>

**Section B Balance sheet**

		Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
<b>Fixed assets</b>							
Intangible assets	(Note 15)	B01	-	-	-	-	-
Tangible assets	(Note 14)	B02	471,608	-	-	471,608	487,395
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
<b>Total fixed assets</b>		B05	471,608	-	-	471,608	487,395
<b>Current assets</b>							
Stocks	(Note 18)	B06	-	-	-	-	-
Debtors	(Note 19)	B07	41,181	-	-	41,181	41,811
Investments	(Note 17.4)	B08	-	-	-	-	-
Cash at bank and in hand	(Note 24)	B09	39,121	-	-	39,121	25,002
<b>Total current assets</b>		B10	80,302	-	-	80,302	66,813
Creditors: amounts falling due within one year	(Note 20)	B11	18,274	-	-	18,274	19,057
<b>Net current assets/(liabilities)</b>		B12	62,028	-	-	62,028	47,756
<b>Total assets less current liabilities</b>		B13	533,636	-	-	533,636	534,521
Creditors: amounts falling due after one year	(Note 20)	B14	-	-	-	-	-
Provisions for liabilities		B15	-	-	-	-	-
<b>Total net assets or liabilities</b>		B16	533,636	-	-	533,636	534,521
<b>Funds of the Charity</b>							
Endowment funds	(Note 27)	B17	-	-	-	-	-
Restricted income funds	(Note 27)	B18	465,918	-	-	465,918	501,721
Unrestricted funds		B19	17,019	-	-	17,019	32,800
Revaluation reserve		B20	-	-	-	-	-
Fair value reserve		B21	-	-	-	-	-
<b>Total funds</b>		B22	482,937	-	-	482,937	534,521

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.


The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy
NIGEL BYRNE	16/12/2021

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	16/12/21

**Section C**

**Notes to the accounts**

**Note 1 Basis of preparation**

*This section should be completed by all charities.*

**1.1 Basis of accounting**

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

- and with\*  yes the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014
- and with\*  yes the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.\*

\* -Tick as appropriate

**1.2 Going concern**

*If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:*

An explanation as to those factors that support the conclusion that the charity is a going concern;	Not applicable
Disclosure of any uncertainties that make the going concern assumption doubtful;	Not applicable
Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.	Not applicable

**1.3 Change of accounting policy**

The accounts present a true and fair view and no changes have been made to the accounting policies adopted in note 2

Yes* <input type="checkbox"/> yes	* -Tick as appropriate
No* <input type="checkbox"/>	

*Please disclose:*

<i>(i) the nature of the change in accounting policy;</i>	Not applicable
<i>(ii) the reasons why applying the new accounting policy provides more reliable and more relevant information; and</i>	Not applicable

<b><i>(iii) the amount of the adjustment for each line affected in the current period, each prior period presented and the aggregate amount of the adjustment relating to periods before those presented, 3.44 FRS102 SORP.</i></b>	Not applicable
---	----------------

**1.4 Changes to accounting estimates**

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

Yes*            yes	
No*	

**Please disclose:**

<b><i>(i) the nature of any changes;</i></b>	Not applicable
<b><i>(ii) the effect of the change on income and expense or assets and liabilities for the current period; and</i></b>	Not applicable
<b><i>(iii) where practicable, the effect of the change in one or more future periods.</i></b>	Not applicable

**1.5 Material prior year errors**

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Yes*            yes	
No*	

**Please disclose:**

<b><i>(i) the nature of the prior period error;</i></b>	Not applicable
<b><i>(ii) for each prior period presented in the accounts, the amount of the correction for each account line item affected; and</i></b>	Not applicable
<b><i>(iii) the amount of the correction at the beginning of the earliest prior period presented in the accounts.</i></b>	Not applicable

**Note 2 Accounting policies**

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

**2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE**

Please provide a description of the nature of each change in accounting policy

Not applicable

**Reconciliation of funds per previous GAAP to funds determined under FRS 102**

	Start of period £	End of period £
Fund balances as previously stated	Not applicable	Not applicable
<b>Adjustments:</b>	Not applicable	Not applicable
Fund balance as restated	<hr/>	<hr/>

**Reconciliation of net income/(net expenditure) per previous GAAP to net income/(net expenditure) under FRS 102**

	End of £
Net income/(expenditure) as previously stated	Not applicable
<b>Adjustments:</b>	Not applicable
Previous period net income/(expenditure) as restated	<hr/>

<b>Note 2</b>	<b>Accounting policies</b>		
<b>2.2 INCOME</b>			
<b>Recognition of income</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• it is more likely than not that the trustees will receive the resources;</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>	Yes* <input checked="" type="checkbox"/>	No* N/a*
<b>Offsetting</b>	There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.	Yes* <input checked="" type="checkbox"/>	No* N/a*
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).	Yes*	No* N/a* <input checked="" type="checkbox"/>
	In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).	Yes*	No* N/a* <input checked="" type="checkbox"/>
<b>Legacies</b>	Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.	Yes*	No* N/a* <input checked="" type="checkbox"/>
<b>Government grants</b>	The charity has received government grants in the reporting period	Yes*	No* N/a* <input checked="" type="checkbox"/>
<b>Tax reclaims on donations and gifts</b>	Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.	Yes*	No* N/a* <input checked="" type="checkbox"/>
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.	Yes*	No* N/a* <input checked="" type="checkbox"/>
<b>Donated goods</b>	Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.	Yes*	No* N/a* <input checked="" type="checkbox"/>
	The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.	Yes*	No* N/a* <input checked="" type="checkbox"/>
	Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.	Yes*	No* N/a* <input checked="" type="checkbox"/>
	Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.	Yes*	No* N/a* <input checked="" type="checkbox"/>
	Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.	Yes*	No* N/a* <input checked="" type="checkbox"/>
<b>Donated services and facilities</b>	Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.	Yes*	No* N/a* <input checked="" type="checkbox"/>
	Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	Yes*	No* N/a* <input checked="" type="checkbox"/>
<b>Support costs</b>	The charity has incurred expenditure on support costs.	Yes* <input checked="" type="checkbox"/>	No* N/a*
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes*	No* N/a* <input checked="" type="checkbox"/>
<b>Income from interest,</b>	This is included in the accounts when receipt is probable and the amount receivable can	Yes*	No* N/a*

<b>royalties and dividends</b>	be measured reliably.		✓		
<b>Income from membership subscriptions</b>	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.	Yes*	No*	N/a*	✓
	Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	Yes*	No*	N/a*	✓
<b>Settlement of insurance claims</b>	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes*	No*	N/a*	✓
<b>Investment gains and losses</b>	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	Yes*	No*	N/a*	✓
<b>2.3 EXPENDITURE AND LIABILITIES</b>					
<b>Liability recognition</b>	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes*	No*	N/a*	✓
<b>Governance and support costs</b>	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.	Yes*	No*	N/a*	✓
	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes*	No*	N/a*	✓
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	Yes*	No*	N/a*	✓
<b>Grants payable without performance conditions</b>	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	Yes*	No*	N/a*	✓
<b>Redundancy cost</b>	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*	✓
<b>Deferred income</b>	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*	✓
<b>Creditors</b>	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	No*	N/a*	✓
<b>Provisions for liabilities</b>	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes*	No*	N/a*	✓
<b>Basic financial instruments</b>	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes*	No*	N/a*	✓
<b>2.4 ASSETS</b>					
<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least				✓
	They are valued at cost.	Yes*	No*	N/a*	✓
	The depreciation rates and methods used are disclosed in note 14.				✓
<b>Intangible fixed assets</b>	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	Yes*	No*	N/a*	✓
	They are valued at cost.	Yes*	No*	N/a*	✓
<b>Heritage assets</b>	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	Yes*	No*	N/a*	✓
	They are valued at cost.	Yes*	No*	N/a*	✓
<b>Investments</b>	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	Yes*	No*	N/a*	✓
	Investments held for resale or pending their sale and cash and cash equivalents with a	Yes*	No*	N/a*	

	maturity date of less than 1 year are treated as current asset investments			✓
<b>Stocks and work in progress</b>	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	Yes*	No*	N/a*
				✓
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.			✓
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	Yes*	No*	N/a*
<b>Debtors</b>	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes*	No*	N/a*
		✓		
<b>Current asset investments</b>	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes*	No*	N/a*
		Yes*	No*	N/a*
	They are valued at fair value except where they qualify as basic financial instruments.			✓

**POLICIES ADOPTED  
ADDITIONAL TO OR  
DIFFERENT FROM  
THOSE ABOVE**

## Note 3

## Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	54,182	-	-	54,182	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	<b>Total</b>	<b>54,182</b>	<b>-</b>	<b>-</b>	<b>54,182</b>	<b>-</b>
Charitable activities:		28,669	-	-	28,669	112,434
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>28,669</b>	<b>-</b>	<b>-</b>	<b>28,669</b>	<b>112,434</b>	
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
Income from investments:	Interest income	-	5	-	5	10
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	1,060	-	-	1,060	14,914
	<b>Total</b>	<b>1,060</b>	<b>5</b>	<b>-</b>	<b>1,065</b>	<b>14,924</b>
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL INCOME</b>	<b>83,911</b>	<b>5</b>	<b>-</b>	<b>83,916</b>	<b>127,358</b>	
Other information:						
All income in the prior year was unrestricted except for:	Bank interest receivable					
Where any endowment fund is converted into income in the						
Where any endowment fund is converted into income in the						
Within the income items above the following items are	Not applicable					
This year: Where sums originally denominated in foreign						
Last year: Where sums originally denominated in foreign						

## Section C

## Notes to the accounts

(cont)

## Note 6

## Expenditure

Analysis	This year				Last year			
	Unrestricted funds	Restricted income funds	Endowment funds	Total funds	Unrestricted funds	Restricted income funds	Endowment funds	Total funds
<b>Expenditure on raising funds:</b>								
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
<b>Total expenditure on raising funds</b>	-	-	-	-	-	-	-	-
<b>Expenditure on charitable activities:</b>								
Total	119,714	15,786	-	135,500	130,113	17,092	-	147,205
<b>Total expenditure on charitable activities</b>	119,714	15,786	-	135,500	130,113	17,092	-	147,205
<b>Separate material item of expense</b>								
Total	-	-	-	-	-	-	-	-
<b>Other</b>								
Total other expenditure	-	-	-	-	-	-	-	-
<b>TOTAL EXPENDITURE</b>	119,714	15,786	-	135,500	130,113	17,092	-	147,205

## Other information:

## Analysis of expenditure on charitable activities

Activity or programme	This year				Last year			
	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Activities undertaken directly	Grant funding of activities	Support Costs	Total last year
	£	£	£	£	£	£	£	£
Activity 1	-	-	-	-	-	-	-	-
Activity 2	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	-	-

**This year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

**Last year:** Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not applicable

## Section C

## Notes to the accounts

## Note 9 Support Costs

Please complete this note if the charity has analysed its expenses using activity categories and has support costs.

## This year

Support cost	Raising funds	Governance costs	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	15,786	-	-	-	15,786	100% raising funds
Repairs and maintenance	3,023	-	-	-	3,023	100% raising funds
Bad debts					-	100% raising funds
Premises and office costs	60,501				60,501	100% raising funds
Printing postage and stationery					-	100% raising funds
Subscriptions and donations	438				438	100% raising funds
Equipment hire	1,200				1,200	100% raising funds
Cleaning	134				134	100% raising funds
Advertising and promotion	155				155	100% raising funds
Legal and professional fees					-	100% raising funds
Bank charges	725	-	-	-	725	100% raising funds
Examination fees	-	675	-	-	675	100% governance
Accountancy	-	6,786	-	-	6,786	100% governance
<b>Total</b>	<b>81,962</b>	<b>7,461</b>	<b>-</b>	<b>-</b>	<b>89,423</b>	

## Last year

Support cost	Raising funds	Activity 1	Activity 2	Activity 3	Grand total	Basis of allocation (Describe method)
	£	£	£	£	£	
Depreciation	17,092				17,092	100% raising funds
Repairs and maintenance					-	100% raising funds
Bad debts	49,569				49,569	100% raising funds
Premises and office costs					-	100% raising funds
Printing postage and stationery					-	100% raising funds
Subscriptions and donations	3,981				3,981	100% raising funds
Equipment hire	3,276				3,276	100% raising funds
Cleaning	2,311				2,311	100% raising funds
Advertising and promotion	229				229	100% raising funds
Legal and professional fees					-	100% raising funds
Bank charges	746				746	100% raising funds
Examination fees		675			675	100% governance
Accountancy		6,438			6,438	100% governance
<b>Total</b>	<b>77,204</b>	<b>7,113</b>	<b>-</b>	<b>-</b>	<b>84,317</b>	

Please provide details of the accounting policy

--

**Section C****Notes to the accounts****Note 10**                      **Details of certain types of expenditure****Note 10.1 Fees for examination of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).*

**Independent examiner's fees**

**Assurance services other than independent examination**

**Tax advisory fees**

**Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner**

<b>This year £</b>	<b>Last year £</b>
675	675
-	-
-	-
6,786	6,390

**Note 11** Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

**11.1 Staff Costs**

	This year £	Last year £
Salaries and wages	49,620	56,253
Social security costs	31	1,064
Pension costs (defined contribution scheme)	3,888	3,888
Other employee benefits	-	-
<b>Total staff costs</b>	<b>53,539</b>	<b>61,205</b>

This year:

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party  
Last year:

Not applicable

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

Please provide the total amount paid to key management

This year £	Last year £
-	-

**11.2 Average head count in the year**

**The parts of the charity in which the employees work**

	<b>This year Number</b>	<b>Last year Number</b>
Fundraising	-	-
Charitable Activities	2	3
Governance	-	-
Other	-	-
<b>Total</b>	<b>2</b>	<b>3</b>

**Please state the amount of the payment (or value of any waiver of a right to an asset)**

<b>This year £</b>	<b>Last year £</b>
-	-

**Note 12** Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.

**12.1** Please complete this note if a defined contribution pension scheme is operated.

	This year	Last year
	£	£
Amount of contributions recognised in the SOFA as an expense	3,888	3,888

Please explain the basis for allocating the liability and expense of 

100% Unrestricted	100% Unrestricted
-------------------	-------------------

**12.2** Please complete this section where the charity participates in a defined benefit pension plan but is unable to ascertain its share of the underlying assets and liabilities.

Please confirm that although the scheme is accounted for as a defined contribution plan, it is a defined benefit plan.

Please provide such information as is available about the plan's surplus or deficit and the implications, if any, for the reporting charity this year and last year, if different


**12.3** Please complete this section where the charity participates in a multi-employer defined benefit pension plan that is accounted for as a defined contribution plan.

Describe the extent to which the charity can be liable to the plan for other entities' obligations under the terms and conditions of the multi-employer plan. If this is different for last year, provide details

Provide an explanation of how any liability arising from an agreement with a multi-employer plan to fund a deficit has been determined. If this is different for last year, provide details


**Note 14 Tangible fixed assets***Please complete this note if the charity has any tangible fixed assets***14.1 Cost or valuation**

	Freehold land & buildings £	Other land & buildings £	Plant, machinery and motor vehicles £	Fixtures, fittings and equipment £	Total £
At the beginning of the year	729,139	-	-	89,821	818,960
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	729,139	-	-	89,821	818,960

**14.2 Depreciation and impairments**

<b>**Basis</b>	SL	SI	SL	SL	SL
<b>** Rate</b>	2%	2%		10% & 33%	

At beginning of the year	243,998	-	-	87,567	331,565
Disposals	-	-	-	-	-
Depreciation	14,975	-	-	811	15,786
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	258,973	-	-	88,378	347,351

**14.3 Net book value**

Net book value at the beginning of the year	485,141	-	-	2,254	487,395
Net book value at the end of the year	470,166	-	-	1,443	471,609

**Note 19 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**19.1 Analysis of debtors**

	This year £	Last year £
Trade debtors	24,135	40,999
Prepayments and accrued income	138	182
Other debtors	-	-
<b>Total</b>	<b>24,273</b>	<b>41,181</b>

*Complete 19.2 where a material debtor is recoverable more than a year after the reporting date.*

**19.2 Disclosure of debtors recoverable in more than 1 year (included in debtors above)**

	This year £	Last year £
Trade debtors	-	-
Prepayments and accrued income	-	-
Other debtors	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

## Note 20 Creditors and accruals

Please complete this note if the charity has any creditors or accruals.

## 20.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	7,454	-	27,546	-
Trade creditors	5,564	9,982	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	1,144	1,072	-	-
Taxation and social security	4,112	8,003	-	-
Other creditors	-	-	-	-
<b>Total</b>	<b>18,274</b>	<b>19,057</b>	<b>27,546</b>	<b>-</b>

## 20.2 Deferred income

Please complete this note if the charity has deferred

Please explain the reasons why income is deferred.

This year	Last year

## Movement in deferred income account

Balance at the start of the reporting period  
 Amounts added in current period  
 Amounts released to income from previous periods  
 Balance at the end of the reporting period

This year £	Last year £
-	-
-	-
-	-
-	-

## Note 24 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)  
Short term deposits  
Cash at bank and on hand  
Other  
Total

This year £	Last year £
-	-
23,000	2,004
16,121	22,998
-	-
39,121	25,002

## Note 27 Charity funds

## 27.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted fund	R		501,721	83,911	- 119,714	-	-	465,918
Unrestricted fund	UR		32,800	5	- 15,786	-	-	17,019
<b>Other funds (balancing figure)</b>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			<b>534,521</b>	<b>83,916</b>	<b>- 135,500</b>	<b>-</b>	<b>-</b>	<b>482,937</b>

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
<input type="checkbox"/>	<input checked="" type="checkbox"/>

If yes, please state the basis on which the assets and/or liabilities have been translated into sterling (or the currency in which the accounts are drawn up).

## Section C

## Notes to the accounts

(cont)

## Note 27 Charity funds

## 27.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

\* Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted fund	R		522,361		- 17,874	-	-	504,487
Unrestricted fund	UR		67,234	140,238	- 157,590	-	-	49,882
<i>Other funds (balancing figure)</i>	N/a	N/a	-	-	-	-	-	-
<b>Total Funds as per balance sheet</b>			589,595	140,238	- 175,464	-	-	554,369

Fund balances carried forward include assets and liabilities denominated in a foreign currency

Yes*	No*
	<input checked="" type="checkbox"/>