

Trustees Report for period ending 31st March 2021

The Trustees present their report together with financial statements for the period ended 31st 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 16th 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 16th 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 1st 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](https://www.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		
Annual accounts for the period					
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
Income (Note 3)						
Income and endowments from:						
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	-
Total	S07	83,911	5	-	83,916	127,358
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	119,714	15,786	-	135,500	147,205
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	119,714	15,786	-	135,500	147,205
Net income/(expenditure) before tax for the reporting period	S13	- 35,803	- 15,781	-	- 51,584	- 19,847
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 35,803	- 15,781	-	- 51,584	- 19,847
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	- 35,803	- 15,781	-	- 51,584	- 19,847
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 35,803	- 15,781	-	- 51,584	- 19,847
Reconciliation of funds:						
Total funds brought forward	S23	47,117	487,405	-	534,522	554,369
Total funds carried forward	S24	11,314	471,624	-	482,938	534,522

Section B Balance sheet

	Guidance Note	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets						
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	-	-	-	-	-
Total fixed assets	B05	471,608	-	-	471,608	487,395
Current assets						
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
Total current assets	B10	80,302	-	-	80,302	66,813
Creditors: amounts falling due within one year (Note 20)	B11	18,274	-	-	18,274	19,057
Net current assets/(liabilities)	B12	62,028	-	-	62,028	47,756
Total assets less current liabilities	B13	533,636	-	-	533,636	534,521
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	533,636	-	-	533,636	534,521
Funds of the Charity						
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	-	-	-	-	-
Total funds	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.

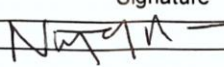
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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

<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>	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:

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

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

Fund balance as restated

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
Adjustments:	Not applicable
Previous period net income/(expenditure) as restated	

Section C		Notes to the accounts			(cont)
Note 2	Accounting policies				
2.2 INCOME					
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes* <input checked="" type="checkbox"/>	No*	N/a*	
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* <input checked="" type="checkbox"/>	No*	N/a*	
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"/>
	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"/>
Legacies	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"/>
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*	<input checked="" type="checkbox"/>
Tax reclaims 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"/>
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"/>
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"/>
	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"/>
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"/>
	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"/>
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*	<input checked="" 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"/>
Income from interest,	This is included in the accounts when receipt is probable and the amount receivable can	Yes*	No*	N/a*	

royalties and dividends	be measured reliably.	✓		
Income from membership subscriptions	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*
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*
	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 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.	Yes*	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.	Yes*	No*	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	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	Yes*	No*	N/a*
Basic financial instruments	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*
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.	Yes*	No*	N/a*
	The depreciation rates and methods used are disclosed in note 14.	✓		
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 15.	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 16.	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	Yes*	No*	N/a*

	maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	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*
				✓
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*
		✓		
Current asset investments	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*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓

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

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

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		-	-	-	-
	Total		54,182	-	-	54,182
Charitable activities:			28,669	-	-	28,669
			-	-	-	-
			-	-	-	-
	Total		28,669	-	-	28,669
Other trading activities:			-	-	-	-
			-	-	-	-
	Total		-	-	-	-
Income from investments:	Interest income		-	5	-	5
	Dividend income		-	-	-	-
	Rental and leasing income		-	-	-	-
	Total		1,060	-	-	1,060
			1,060	5	-	1,065
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		-	-	-	-
	Total		-	-	-	-
			-	-	-	-
			-	-	-	-
TOTAL INCOME			83,911	5	-	83,916
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
Expenditure on raising funds:	£							
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Total	119,714	15,786	-	135,500	130,113	17,092	-	147,205
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	119,714	15,786	-	135,500	130,113	17,092	-	147,205
Separate material item of expense								
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	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	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

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
Total	81,962	7,461	-	-	89,423	

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
Total	77,204	7,113	-	-	84,317	

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

This year £	Last year £
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	-	-
Total staff costs	53,539	61,205

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

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	3
Governance	-	-
Other	-	-
Total	2	3

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

This year £	Last year £
-	-

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	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

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	SI	SL	SL	SL
** Rate	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	-	-
Total	24,273	41,181

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	-	-
Total	-	-

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	7,454	-	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	-	-	-	-
Total	18,274	19,057	27,546	-

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 £
-	-
-	-
-	-
-	-

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

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' (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
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			534,521	83,916	- 135,500	-	-	482,937

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

Yes*

No*

☐ Yes* ☒ No*

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
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			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			
Annual accounts for the period					
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
Income (Note 3)						
Income and endowments from:						
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	-
Total	S07	83,911	5	-	83,916	127,358
Expenditure (Notes 6)						
Expenditure on:						
Raising funds	S08	-	-	-	-	-
Charitable activities	S09	119,714	15,786	-	135,500	147,205
Separate material expense item	S10	-	-	-	-	-
Other	S11	-	-	-	-	-
Total	S12	119,714	15,786	-	135,500	147,205
Net income/(expenditure) before tax for the reporting period	S13	- 35,803	- 15,781	-	- 51,584	- 19,847
Tax payable	S14	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	S15	- 35,803	- 15,781	-	- 51,584	- 19,847
Net gains/(losses) on investments	S16	-	-	-	-	-
Net income/(expenditure) Extraordinary items	S17	- 35,803	- 15,781	-	- 51,584	- 19,847
Transfers between funds	S18	-	-	-	-	-
Other recognised gains/(losses):	S19	-	-	-	-	-
Gains and losses on revaluation of fixed assets for the charity's own use	S20	-	-	-	-	-
Other gains/(losses)	S21	-	-	-	-	-
Net movement in funds	S22	- 35,803	- 15,781	-	- 51,584	- 19,847
Reconciliation of funds:						
Total funds brought forward	S23	47,117	487,405	-	534,522	554,369
Total funds carried forward	S24	11,314	471,624	-	482,938	534,522

Section B Balance sheet

	Guidance Note	Unrestricted funds	Restricted income funds	Endowment funds	Total this year	Total last year
		£	£	£	£	£
		F01	F02	F03	F04	F05
Fixed assets						
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	-	-	-	-	-
Total fixed assets	B05	471,608	-	-	471,608	487,395
Current assets						
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
Total current assets	B10	80,302	-	-	80,302	66,813
Creditors: amounts falling due within one year (Note 20)	B11	18,274	-	-	18,274	19,057
Net current assets/(liabilities)	B12	62,028	-	-	62,028	47,756
Total assets less current liabilities	B13	533,636	-	-	533,636	534,521
Creditors: amounts falling due after one year (Note 20)	B14	-	-	-	-	-
Provisions for liabilities	B15	-	-	-	-	-
Total net assets or liabilities	B16	533,636	-	-	533,636	534,521
Funds of the Charity						
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	-	-	-	-	-
Total funds	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.

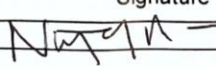
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

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* <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

<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>	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:

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

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

Fund balance as restated

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
Adjustments:	Not applicable

Previous period net income/(expenditure) as restated

Section C		Notes to the accounts			(cont)
Note 2	Accounting policies				
2.2 INCOME					
Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; the monetary value can be measured with sufficient reliability. 	Yes* <input checked="" type="checkbox"/>	No*	N/a*	
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* <input checked="" type="checkbox"/>	No*	N/a*	
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"/>
	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"/>
Legacies	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"/>
Government grants	The charity has received government grants in the reporting period	Yes*	No*	N/a*	<input checked="" type="checkbox"/>
Tax reclaims 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"/>
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"/>
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"/>
	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"/>
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"/>
	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"/>
Support costs	The charity has incurred expenditure on support costs.	Yes*	No*	N/a*	<input checked="" 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"/>
Income from interest,	This is included in the accounts when receipt is probable and the amount receivable can	Yes*	No*	N/a*	

royalties and dividends	be measured reliably.	✓		
Income from membership subscriptions	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*
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*
	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 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.	Yes*	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.	Yes*	No*	N/a*
Redundancy cost	The charity made no redundancy payments during the reporting period.	Yes*	No*	N/a*
Deferred income	No material item of deferred income has been included in the accounts.	Yes*	No*	N/a*
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes*	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	Yes*	No*	N/a*
Basic financial instruments	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*
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.	Yes*	No*	N/a*
	The depreciation rates and methods used are disclosed in note 14.	✓		
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 15.	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 16.	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	Yes*	No*	N/a*

	maturity date of less than 1 year are treated as current asset investments			✓
Stocks and work in progress	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*
				✓
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*
		✓		
Current asset investments	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*
				✓
	They are valued at fair value except where they qualify as basic financial instruments.	Yes*	No*	N/a*
				✓
POLICIES ADOPTED ADDITIONAL TO OR DIFFERENT FROM THOSE ABOVE				

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

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	-	-	-	-	-
	Total	54,182	-	-	54,182	-
Charitable activities:		28,669	-	-	28,669	112,434
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	28,669	-	-	28,669	112,434
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
Income from investments:	Interest income	-	5	-	5	10
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	1,060	-	-	1,060	14,914
	Total	1,060	5	-	1,065	14,924
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	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		83,911	5	-	83,916	127,358
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
Expenditure on raising funds:	£							
Rent collection, property repairs and maintenance charges	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds	-	-	-	-	-	-	-	-
Expenditure on charitable activities:								
Total	119,714	15,786	-	135,500	130,113	17,092	-	147,205
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	119,714	15,786	-	135,500	130,113	17,092	-	147,205
Separate material item of expense								
	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-
Other								
	-	-	-	-	-	-	-	-
Total other expenditure	-	-	-	-	-	-	-	-
TOTAL EXPENDITURE	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	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

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
Total	81,962	7,461	-	-	89,423	

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
Total	77,204	7,113	-	-	84,317	

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

This year £	Last year £
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	-	-
Total staff costs	53,539	61,205

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

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	2	3
Governance	-	-
Other	-	-
Total	2	3

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

This year £	Last year £
-	-

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	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

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	SI	SL	SL	SL
** Rate	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	-	-
Total	24,273	41,181

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	-	-
Total	-	-

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	7,454	-	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	-	-	-	-
Total	18,274	19,057	27,546	-

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 £
-	-
-	-
-	-
-	-

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

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' (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
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			534,521	83,916	- 135,500	-	-	482,937

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

Yes*

No*

☐ Yes* ☒ No*

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
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			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"/>