

Trustees Report for period ending 31st March 2022

The Trustees present their report together with financial statements for the period ended 31st 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 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 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


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
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Fixed assets

Intangible assets	(Note 15)	B01
Tangible assets	(Note 14)	B02
Heritage assets	(Note 16)	B03
Investments	(Note 17)	B04
Total fixed assets		B05

-	-	-	-	-
455,980	-	-	455,980	471,608
-	-	-	-	-
-	-	-	-	-
455,980	-	-	455,980	471,608

Current assets

Stocks	(Note 18)	B06
Debtors	(Note 19)	B07
Investments	(Note 17.4)	B08
Cash at bank and in hand	(Note 24)	B09
Total current assets		B10

-	-	-	-	-
35,764	-	-	35,764	18,029
-	-	-	-	-
17,209	-	-	17,209	39,121
52,973	-	-	52,973	57,150

Creditors: amounts falling due within one year (Note 20)

B11	30,052	-	-	30,052	18,274
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Net current assets/(liabilities)

B12	22,921	-	-	22,921	38,876
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Total assets less current liabilities

B13	478,901	-	-	478,901	510,484
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Creditors: amounts falling due after one year (Note 20)

Provisions for liabilities

B14	22,209	-	-	22,209	27,546
B15	-	-	-	-	-

Total net assets or liabilities

B16	456,692	-	-	456,692	482,938
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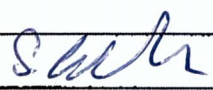
Funds of the Charity

Endowment funds	(Note 27)	B17
Restricted income funds	(Note 27)	B18
Unrestricted funds		B19
Revaluation reserve		B20

Total funds

-	-	-	-	-
1,392	-	-	1,392	17,020
455,300	-	-	455,300	465,918
-	-	-	-	-
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

31st 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
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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 B

Balance sheet

Guidance Notes

			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	455,980	-	-	455,980	471,608
Heritage assets	(Note 16)	B03	-	-	-	-	-
Investments	(Note 17)	B04	-	-	-	-	-
Total fixed assets		B05	455,980	-	-	455,980	471,608
Current assets							
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
Total current assets		B10	52,973	-	-	52,973	57,150
Creditors: amounts falling due within one year	(Note 20)	B11	30,052	-	-	30,052	18,274
Net current assets/(liabilities)		B12	22,921	-	-	22,921	38,876
Total assets less current liabilities		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	-	-	-	-	-
Total net assets or liabilities		B16	456,692	-	-	456,692	482,938
Funds of the Charity							
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	-	-	-	-	-
Total funds		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 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.*

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

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

N/A

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

	Start of period £	End of period £
Fund balances as previously stated		
Adjustments:		

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	
Adjustments:	

Previous period net income/(expenditure) as
restated

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"> the charity becomes entitled to the resources; it is more likely than not that the trustees will receive the resources; and the monetary value can be measured with sufficient reliability. 	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Government grants	The charity has received government grants in the reporting period	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<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"/>	<input checked="" type="checkbox"/>	<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. 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'. 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	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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. 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Support costs	The charity has incurred expenditure on support costs.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<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"/>	<input checked="" type="checkbox"/>	<input checked="" 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 checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
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.	Yes	No	N/a
		<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" 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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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 area, or per capita, staff costs by the time spent and other costs by their usage.

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

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

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

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

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

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

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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.

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

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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

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

They are valued at cost.

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

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

They are valued at cost.

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

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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.

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

Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.

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

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
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input 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.

Current asset investments

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	-	-	-	-	-
Total		40,451	-	-	40,451	54,182
Charitable activities:		74,586	-	-	74,586	28,669
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		74,586	-	-	74,586	28,669
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	-	-	-	-	5
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	1,060
Total		-	-	-	-	1,065
Separate material item of income:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
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		115,037	-	-	115,037	83,916

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
				£				£
Expenditure on raising funds:								
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	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on raising funds								
Expenditure on charitable activities:								
	125,655	15,628	-	141,283	119,714	15,786	-	135,500
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total expenditure on charitable activities	125,655	15,628	-	141,283	119,714	15,786	-	135,500
Separate material item of expense								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total								
Other								
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
Total other expenditure								
TOTAL EXPENDITURE	125,655	15,628	-	141,283	119,714	15,786	-	135,500

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	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

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	
Total	79,255	7,806			87,061	

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	
Total	81,962	7,461			89,423	

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

Section C
Notes to the accounts
(cont)
Note 11
Paid employees

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

This year £	Last year £
50,115	49,620
219	31
3,888	3,888
-	-
54,222	53,539

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	-	-
Total	2	2

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 a right to an asset)

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 etc.)

--	--

The extent of redundancy funding at the balance sheet date

This year	Last year
£ -	£ -

Please state the accounting policy for any redundancy or termination payments

--	--

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 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

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

Accruals for grants payable

Bank loans and overdrafts

Trade creditors

Payments received on account for contracts or performance-related grants

Accruals and deferred income

Taxation and social security

Other creditors

Amounts falling due within one year		Amounts falling due after more than one year	
This year £	Last year £	This year £	Last year £
-	-	-	-
7,454	7,454	22,209	27,546
15,432	5,564	-	-
-	-	-	-
750	1,144	-	-
6,416	4,112	-	-
-	-	-	-
Total 30,052	18,274	22,209	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 £
-	-
-	-
-	-
-	-

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 - 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		17,020	-	15,628	-	-	1,392
Unrestricted fund	IR		465,918	115,037	125,655	-	-	455,300
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			482,938	115,037	141,283	-	-	456,692

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 - 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		32,801	5	15,786	-	-	17,020
Unrestricted fund	UR		501,721	83,911	119,714	-	-	465,918
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds	N/a	N/a	-	-	-	-	-	-
Total Funds			534,522	83,916	135,500	-	-	482,938