

Trustees Report for period ending 31st March 2023

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

Incorporation

The Company was incorporated on the 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 2022/3 the Directors, who are also Trustees, are listed below:

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

Mr Simon Collins (appointed 31/3/22)

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

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

Objects

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

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

Review of activities and future plans:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Financial Review

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

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

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

Reserves

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

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

Risk Management

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

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

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

Trustees' responsibilities for the financial statements

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

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

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

Small Company Exemptions

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

Auditors

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

By order of the trustees

Mr N Byrne, Company Secretary

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Registered Number 04324214

LIVERPOOL GATEWAY CENTRE

Micro-entity Accounts

31 March 2023

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

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

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

Approved by the Board on 20 December 2023

And signed on their behalf by:

Michelle Smith, Director

LIVERPOOL GATEWAY CENTRE

Registered Number 04324214

Notes to the Micro-entity Accounts for the period ended 31 March 2023

| | | | |
|----------|---|-------------|-------------|
| 1 | Employees | | |
| | | <i>2023</i> | <i>2022</i> |
| | Average number of employees during the period | 2 | 2 |



Section A

Independent Examiner's Report

Report to the trustees/
members of

Charity Name
Liverpool Gateway Centre

On accounts for the year
ended

31st March 2023

Charity no
(if any)

10915091

Set out on pages

1 to 22

(remember to include the page numbers of additional sheets)

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

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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

Independent
examiner's statement

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

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

R. Cornbett

Date:

20/12/23

Name:

Richard Cornbett

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

ICAEW

Address: Unit 212 Vanilla Factory
39 Fleet Street
Liverpool, L1 4AR

Section B

Disclosure

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

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



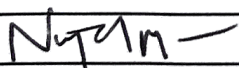
Section A Statement of financial activities

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

Section B Balance sheet

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

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

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

Section C Notes to the accounts

Note 1 Basis of preparation

This section should be completed by all charities.

1.1 Basis of accounting

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

The accounts have been prepared in accordance with:

• and with*

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

• and with*

☒

the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)

• and with the Charities Act 2011.

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

* -Tick as appropriate

1.2 Going concern

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

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

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

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

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| |

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*

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No*

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* -Tick as appropriate

Please disclose:

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

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1st April 2022 to 31st March 2023

Charity No
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(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.

1.4 Changes to accounting estimates

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

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

Please disclose:

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

1.5 Material prior year errors

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

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

Please disclose:

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

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

Note 2 **Accounting policies**

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

2.1 RECONCILIATION WITH PREVIOUS GENERALLY ACCEPTED ACCOUNTING PRACTICE

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

| |
|--|
| |
|--|

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

| | Start of period £ | End of period £ |
|------------------------------------|----------------------|--------------------|
| Fund balances as previously stated | | |
| Adjustments: | | |
| | | |
| | | |
| Fund balance as restated | | |

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

| | End of period £ |
|--|--------------------|
| Net income/(expenditure) as previously stated | |
| Adjustments: | |
| | |
| | |
| Previous period net income/(expenditure) as restated | |

Section C

Notes to the accounts

(cont)

Note 2 Accounting policies

2.2 INCOME

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

| | | | | |
|--|--|--|----|-----|
| 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 <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 <input checked="" type="checkbox"/> | No | N/a |
| 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 <input checked="" type="checkbox"/> | No | N/a |
| Government grants | The charity has received government grants in the reporting period | Yes <input checked="" type="checkbox"/> | No | N/a |
| 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 <input checked="" type="checkbox"/> | No | N/a |
| 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 <input checked="" type="checkbox"/> | No | N/a |
| 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'. | Yes <input checked="" type="checkbox"/> | No | N/a |
| | Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable. | Yes <input checked="" type="checkbox"/> | No | N/a |
| | Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. | Yes <input checked="" type="checkbox"/> | No | N/a |
| 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 <input checked="" type="checkbox"/> | No | N/a |
| Support costs | The charity has incurred expenditure on support costs. | Yes <input checked="" type="checkbox"/> | No | N/a |
| | The value of any voluntary help received is not included in the accounts but is described | Yes | No | N/a |

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Charity No
Co number

1091501
04324214

1st April 2022 to 31st March 2023

Volunteer help

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

Income from interest, royalties and dividends

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

☒

Yes No N/a

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Income from membership subscriptions

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

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Yes No N/a

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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.

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Yes No N/a

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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.

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Yes No N/a

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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.

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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.

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Yes No N/a

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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.

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Yes No N/a

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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.

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Yes No N/a

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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.

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Yes No N/a

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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.

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Yes No N/a

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Redundancy cost

The charity made no redundancy payments during the reporting period.

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Yes No N/a

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Deferred income

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

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Yes No N/a

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Creditors

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

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Yes No N/a

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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

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Yes No N/a

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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.

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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

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Yes No N/a

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They are valued at cost.

Intangible fixed assets

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

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Yes No N/a

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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

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Yes No N/a

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They are valued at cost.

Heritage assets

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

☒

Yes No N/a

☒

They are valued at cost.

Investments

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

☒

Yes No N/a

☒

Liverpool Gateway Centre
Annual accounts for the period
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Charity No
Co number

1091501
04324214

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

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

Section C Notes to the accounts (cont)

Note 3 Analysis of income

| Analysis | | Unrestricted funds | Restricted income funds | Endowment funds | Total funds £ | Prior year £ |
|-----------------------------------|--|--------------------|-------------------------|-----------------|----------------|----------------|
| Donations and legacies: | Donations and gifts | - | - | - | - | - |
| | Gift Aid | - | - | - | - | - |
| | Legacies | - | - | - | - | - |
| | General grants provided by government/other charities | 5,370 | - | - | 5,370 | 40,451 |
| | Membership subscriptions and sponsorships which are in substance donations | - | - | - | - | - |
| | Donated goods, facilities and services | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | 5,370 | - | - | 5,370 | 40,451 |
| Charitable activities: | | 137,698 | - | - | 137,698 | 74,586 |
| | Other | - | - | - | - | - |
| | Total | 137,698 | - | - | 137,698 | 74,586 |
| Other trading activities: | | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| Income from investments: | Interest income | - | - | - | - | - |
| | Dividend income | - | - | - | - | - |
| | Rental and leasing income | - | - | - | - | - |
| | Other | - | - | - | - | - |
| | Total | - | - | - | - | - |
| 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 | | 143,068 | - | - | 143,068 | 115,037 |

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 | - | - | - | - | - | - | - | - |
| Staging fundraising events | - | - | - | - | - | - | - | - |
| Fundraising agents | - | - | - | - | - | - | - | - |
| Operating charity shops | - | - | - | - | - | - | - | - |
| Operating a trading company undertaking | - | - | - | - | - | - | - | - |
| Advertising, marketing, direct mail and | - | - | - | - | - | - | - | - |
| Start up costs incurred in generating new | - | - | - | - | - | - | - | - |
| Database development costs | - | - | - | - | - | - | - | - |
| Other trading activities | - | - | - | - | - | - | - | - |
| Investment management costs: | - | - | - | - | - | - | - | - |
| Portfolio management costs | - | - | - | - | - | - | - | - |
| Cost of obtaining investment advice | - | - | - | - | - | - | - | - |
| Investment administration costs | - | - | - | - | - | - | - | - |
| Intellectual property licencing costs | - | - | - | - | - | - | - | - |
| Rent collection, property repairs and | - | - | - | - | - | - | - | - |
| Total expenditure on raising funds | - | - | - | - | - | - | - | - |
| Expenditure on charitable activities: | | | | | | | | |
| | 135,261 | 15,403 | - | 150,664 | 125,655 | 15,628 | - | 141,283 |
| | - | - | - | - | - | - | - | - |
| Total expenditure on charitable | 135,261 | 15,403 | - | 150,664 | 125,655 | 15,628 | - | 141,283 |
| Separate material item of expense | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| Total | - | - | - | - | - | - | - | - |
| Other | | | | | | | | |
| | - | - | - | - | - | - | - | - |
| Total other expenditure | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURE | 135,261 | 15,403 | - | 150,664 | 125,655 | 15,628 | - | 141,283 |

Other information:

Analysis of expenditure on charitable activities

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

Note 9 Support Costs

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

This year

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

Last year

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

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

Liverpool Gateway Centre
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Charity No 1091501
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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 | 750 |
| - | - |
| - | - |
| 7,034 | 6,786 |

Section C **Notes to the accounts**

Note 11 **Paid employees**

Please complete this note if the charity has any employees.

11.1 Staff Costs

Salaries and wages

Social security costs

Pension costs (defined contribution scheme)

Other employee benefits

Total staff costs

| This year £ | Last year £ |
|----------------|----------------|
| 55,256 | 50,115 |
| 227 | 219 |
| 2,941 | 3,888 |
| - | - |
| 58,424 | 54,222 |

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 | |

| | This year | Last year |
|---|-----------|-----------|
| | £ | £ |
| Please state the amount of the payment (or value of any waiver of | - | - |

11.4 Redundancy payments

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

| | This year | Last year |
|-------------------------|-----------|-----------|
| | £ | £ |
| Total amount of payment | - | - |

The nature of the payment (cash, asset

| | |
|--|--|
| | |
|--|--|

| | This year | Last year |
|--|-----------|-----------|
| | £ | £ |
| The extent of redundancy funding at the balance sheet date | - | - |

Please state the accounting policy for any redundancy or

| | |
|--|--|
| | |
|--|--|

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

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

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

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

| | | |
|--|-------------------|-------------------|
| Please explain the basis for allocating the liability and expense of | 100% unrestricted | 100% unrestricted |
|--|-------------------|-------------------|

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

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

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

| |
|--|
| |
| |

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

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

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

| |
|--|
| |
| |

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

Note 14 **Tangible fixed assets**

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

14.1 Cost or valuation

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

14.2 Depreciation and impairments

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

14.3 Net book value

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

14.4 Impairment

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

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

14.5 Revaluation

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

the effective date of the revaluation

the name of independent valuer, if applicable

the methods applied and significant assumptions

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

| This year | Last year |
|-----------|-----------|
| | |
| | |
| - | - |

(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

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

Trade debtors

Prepayments and accrued income

Other debtors

Total

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

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

| 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 | 6,832 | 7,454 | 16,739 | 22,209 |
| Trade creditors | 12,096 | 15,432 | - | - |
| Payments received on account for contracts or performance-related grants | - | - | - | - |
| Accruals and deferred income | 750 | 750 | - | - |
| Taxation and social security | 7,144 | 6,416 | - | - |
| Other creditors | 79 | - | - | - |
| Total | 26,901 | 30,052 | 16,739 | 22,209 |

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 £ |
|----------------|----------------|
| | |
| 5,005 | 13,000 |
| 10,808 | 4,209 |
| - | - |
| 15,813 | 17,209 |

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

Note 27 **Charity funds**

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

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

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

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

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

Note 27 **Charity funds (cont)**

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

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

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

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