

GATEWAY CHURCH ASHFORD

England & Wales · Charity number 1102554

Details

Status Registered

Legal form Charitable company

Company number [04984514](#)

Registered 2004-03-09

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

Contact

Address Gateway Church
Clockhouse
Ashford
TN23 4YN

Phone 01233 638866

Email office@gatewaychurchashford.co.uk

Activities

Objects: 3.1.1 TO ADVANCE THE CHRISTIAN FAITH BY SUCH MEANS AS THE CHARITY SHALL DETERMINE FROM TIME TO TIME;3.1.2 TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED HARDSHIP OR DISTRESS AS A RESULT OF LOCAL NATIONAL OR INTERNATIONAL EMERGENCY OR DISASTER OR BY REASON OF THEIR SOCIAL MEDICAL OR ECONOMIC CIRCUMSTANCES3.1.3 TO EDUCATE AND ASSIST YOUNG PERSONS THROUGH THEIR LEISURE TIME ACTIVITIES SO AS TO DEVELOP THEIR PHYSICAL MENTAL AND SPIRITUAL CAPACITY THAT THEY MAY GROW TO FULL MATURITY AS INDIVIDUALS AND MEMBERS OF SOCIETY AND THAT THEIR CONDITIONS OF LIFE MAYBE IMPROVED3.1.4 TO ADVANCE EDUCATION IN FAMILY LIFE IN MARRIAGE AND FAMILY RELATIONSHIPS, IN PARTICULAR BUT NOT EXCLUSIVELY BY THE ORGANISATION OF COURSES FOR THE TEACHING OF THE SKILLS OF PARENTHOOD3.1.5 TO ADVANCE CHRISTIAN RELIGIOUS EDUCATION AND TRAINING

Activities: Advancement of Christian ReligionRelief of PovertyEducation in Christian matters

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Services
- **What:** Education/training, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** ASHFORD, KENT
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£470,999	£495,983	-	-
2024-03-31	£444,886	£464,100	-	-
2023-03-31	£388,593	£435,206	-	-
2022-03-31	£430,626	£446,947	-	-
2021-03-31	£270,804	£279,762	-	-

Trustees

Name	Role	Appointed
Barnabas James Morgan Hall		2020-04-01
Craig Matthew Norman		2023-07-02
David Paul Jeacock		2018-11-08
James Peter Cole		2020-02-13
Rebecca Jane Moye		2020-02-13

GATEWAY CHURCH ASHFORD

England & Wales - Charity number 1102554

Accounts

Company registration number: 04984514

Charity registration number: 1102554

Gateway Church Ashford

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Manningtons
8 High Street
Heathfield
East Sussex
TN21 8LS

TUESDAY



AEI10L16

A40

23/12/2025

#20

COMPANIES HOUSE

Gateway Church Ashford

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 20

Gateway Church Ashford

Reference and Administrative Details

Trustees	J P Cole B J M Hall D P Jeacock R J Moye A T W Woolgar
Charity Registration Number	1102554
Company Registration Number	04984514
Registered Office	The Riverside Centre Clock House Ashford Kent TN23 4YN
Independent Examiner	Manningtons 8 High Street Heathfield East Sussex TN21 8LS

Gateway Church Ashford

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

The Church's objectives are:—

- to advance the Christian faith
- to relieve persons who are in conditions of need hardship or distress as a result of local, national or international emergency or disaster, or due to their social, medical or economic circumstances
- to educate and assist young persons through their leisure activities so as to develop their physical, mental and spiritual capacity that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved
- to advance education in family life in marriage and family relationships.

The Church seeks to carry out these objectives by meeting on Sundays for worship and Bible teaching and during the week in groups where we focus on growing as disciples of Jesus. It is then also involved in a number of community initiatives.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake. In the opinion of the trustees, the activities described below demonstrate the church's commitment to providing public benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Gateway Church Ashford

Trustees' Report

Achievements and performance

This year we successfully launched a third Sunday meeting, with many people from across the church stepping into new serving roles.

Recognising the need for more pastoral capacity, we advertised for a new pastor to serve in leading at our Willesborough meeting. With the continued growth in the number of children attending our Sunday gatherings, we increased our Children's Ministry Lead role from 1.5 to 3 days per week. This in turn led to the appointment of a new administrator for 2 days per week.

Our groups moved to a video-based model, creating a centralised teaching approach to better support group leaders. This has been successfully implemented and supported by the launch of a second website, equipped.ws, which serves as a resource bank.

The Riverside Centre was revalued in March, reflecting the good work undertaken in revitalising the site and establishing it as a hub for community life. We have seen an increase in ongoing hires of the building by local charities and companies, many of whom share our commitment to serving the local community.

Our Community Café has continued to provide a welcoming hub for local residents, hosting knitting, craft, and toddler groups. The addition of a Free Store has further complemented the resources we provide to local people.

Staff and leaders have continued to serve the wider body of Christ, including ministry trips to Turkey and France, as well as opportunities to host and preach at national conferences and within our Catalyst family of churches.

Our youth and children enjoyed successful weekend retreats at Carroty Wood, where they were equipped with biblical foundations and developed lasting friendships.

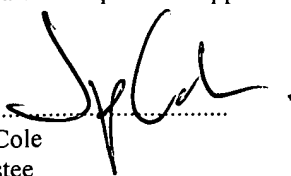
At Christmas, we partnered with local schools through our Give a Gift initiative, working with Family Liaison Officers to target support where most needed. A 'free shop' was hosted in our building, giving parents dignity in choosing gifts for their children, accompanied by free drinks in our café.

Across the church, we have seen development in the practice of spiritual disciplines, with a growing emphasis on regular prayer meetings and a focus on praying for revival in Ashford. Our preaching this year has focused on both biblical books and discipleship themes, including a series on 1 Peter, alongside teaching on prayer, spiritual disciplines, and mission.

At the end of March, Richard Burgess stepped down after 13 years as an elder. He continues to serve both the church and other local congregations through his role as Chair of Churches Together. As a church, we remain committed to unity across Ashford's churches, regularly hosting meetings of pastors to share and pray together.

Financially, the church remained stable, with income covering expenditure and a modest operating surplus, supported by strong Riverside Centre income and careful stewardship of resources

The annual report was approved by the trustees of the charity on 10 December 2025 and signed on its behalf by:


.....
J P Cole
Trustee

Gateway Church Ashford

Independent Examiner's Report to the trustees of Gateway Church Ashford

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Manningtons, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Gateway Church Ashford as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



.....
A J Thomson FCA
Manningtons
8 High Street
Heathfield
East Sussex
TN21 8LS

10 December 2025

Gateway Church Ashford

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies	3	393,225	393,225
Other trading activities	4	75,387	75,387
Investment income	5	1,821	1,821
Other income	6	566	566
		<u>470,999</u>	<u>470,999</u>
Expenditure on:			
Raising funds		(59,838)	(59,838)
Charitable activities	7	(436,145)	(436,145)
		<u>(495,983)</u>	<u>(495,983)</u>
Total expenditure		<u>(495,983)</u>	<u>(495,983)</u>
Net expenditure		<u>(24,984)</u>	<u>(24,984)</u>
Net movement in funds		(24,984)	(24,984)
Reconciliation of funds			
Total funds brought forward		<u>630,093</u>	<u>630,093</u>
Total funds carried forward	20	<u><u>605,109</u></u>	<u><u>605,109</u></u>

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	376,189	376,189
Other trading activities	4	67,047	67,047
Investment income	5	<u>1,650</u>	<u>1,650</u>
Total income		<u>444,886</u>	<u>444,886</u>
Expenditure on:			
Raising funds		(64,317)	(64,317)
Charitable activities	7	<u>(399,783)</u>	<u>(399,783)</u>
Total expenditure		<u>(464,100)</u>	<u>(464,100)</u>
Net expenditure		<u>(19,214)</u>	<u>(19,214)</u>
Net movement in funds		(19,214)	(19,214)
Reconciliation of funds			
Total funds brought forward		<u>649,307</u>	<u>649,307</u>
Total funds carried forward	20	<u><u>630,093</u></u>	<u><u>630,093</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 20.

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford
(Registration number: 04984514)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	761,081	773,804
Current assets			
Debtors	15	2,042	11,608
Cash at bank and in hand	16	<u>181,536</u>	<u>191,475</u>
		183,578	203,083
Creditors: Amounts falling due within one year .	17	<u>(33,756)</u>	<u>(35,607)</u>
Net current assets		<u>149,822</u>	<u>167,476</u>
Total assets less current liabilities		910,903	941,280
Creditors: Amounts falling due after more than one year	18	<u>(305,794)</u>	<u>(311,187)</u>
Net assets		<u>605,109</u>	<u>630,093</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>605,109</u>	<u>630,093</u>
Total funds	20	<u>605,109</u>	<u>630,093</u>

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

(Registration number: 04984514)
Balance Sheet as at 31 March 2025

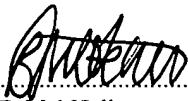
For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 20 were approved by the trustees, and authorised for issue on 10 December 2025 and signed on their behalf by:


.....
J P Cole
Trustee


.....
B J M Hall
Trustee

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Riverside Centre

Clock House

Ashford

Kent

TN23 4YN

These financial statements were authorised for issue by the trustees on 10 December 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Gateway Church Ashford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £700.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and buildings	2% straight line on buildings
Fixtures and fittings	3 years straight line
Computer Equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

	Unrestricted funds Designated £	Unrestricted funds General £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	1,850	327,279	329,129	323,321
Gift aid reclaimed	225	50,906	51,131	51,201
Other income from donations and legacies	-	12,965	12,965	1,667
	<u>2,075</u>	<u>391,150</u>	<u>393,225</u>	<u>376,189</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2024 £
Trading income;			
Shop income from sale of donated goods and services	-	-	210
Sales of goods and services	53,731	53,731	57,486
Other trading income	20,926	20,926	9,015
Events income;			
Other events income	730	730	336
	<u>75,387</u>	<u>75,387</u>	<u>67,047</u>

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	1,821	1,821	1,650

6 Other income

	Unrestricted funds General £	Total funds £
Gains on sale of tangible fixed assets for charity's own use	566	566
Total for 2025	<u>566</u>	<u>566</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

7 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Total 2025 £	Total 2024 £
Charitable Activities		-	42,974	42,974	44,973
Depreciation, amortisation and other similar costs		-	21,817	21,817	31,819
Grant funding of activities		-	13,038	13,038	18,385
Staff costs		-	239,148	239,148	220,090
Allocated support costs		22,773	93,467	116,240	81,336
Governance costs	8	-	2,928	2,928	3,180
		<u>22,773</u>	<u>413,372</u>	<u>436,145</u>	<u>399,783</u>

8 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Independent examiner fees			
Independent Examiner's remuneration	2,928	2,928	3,180
	<u>2,928</u>	<u>2,928</u>	<u>3,180</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Grant-making

Analysis of grants

Below are details of material grants made to institutions

Name of institution	Activity	2025 £	2024 £
Gifts to Individuals		5,323	5,323
KA Apostolic		4,992	4,992
New Life Church Milton Keynes		4,000	4,000
Mission Aviation Fellowship		600	600
Compassion UK		336	336
		<u>15,251</u>	<u>15,251</u>

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	<u>21,817</u>	<u>31,819</u>

11 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

B J M Hall

B J M Hall received remuneration of £48,242 (2024: £45,293) during the year.

Remuneration is paid for his role as a Pastor and not as a Trustee.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £28,164 for the year (2024 - £34,355).

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

12 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	245,739	227,579
Social security costs	15,179	12,493
Pension costs	12,795	10,953
	<u>273,713</u>	<u>251,025</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Pastoral	5	5
Admin	4	4
Cafe	4	6
	<u>13</u>	<u>15</u>

No employee received emoluments of more than £60,000 during the year.

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

14 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2024	866,250	86,279	952,529
Additions	-	9,094	9,094
At 31 March 2025	866,250	95,373	961,623
Depreciation			
At 1 April 2024	98,773	79,952	178,725
Charge for the year	13,725	8,092	21,817
At 31 March 2025	112,498	88,044	200,542
Net book value			
At 31 March 2025	753,752	7,329	761,081
At 31 March 2024	767,477	6,327	773,804

15 Debtors

	2025 £	2024 £
Trade debtors	66	644
Prepayments	1,335	1,271
Other debtors	641	9,693
	2,042	11,608

16 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	637	480
Cash at bank	180,899	190,995
	181,536	191,475

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans	25,884	25,884
Other creditors	4,512	6,363
Accruals	3,360	3,360
	33,756	35,607

18 Creditors: amounts falling due after one year

	2025 £	2024 £
Bank loans	305,794	311,187

19 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £12,795 (2024 - £10,953).

20 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
General Funds	499,989	468,924	(473,210)	495,703
<i>Designated</i>				
Riverside Building Fund	65,104	2,075	(22,773)	44,406
Reserve Fund	65,000	-	-	65,000
	130,104	2,075	(22,773)	109,406
Total funds	630,093	470,999	(495,983)	605,109

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	519,175	437,611	(456,797)	499,989
<i>Designated</i>				
Riverside Building Fund	65,132	7,275	(7,303)	65,104
Reserve Fund	65,000	-	-	65,000
	130,132	7,275	(7,303)	130,104
Total funds	649,307	444,886	(464,100)	630,093

The specific purposes for which the funds are to be applied are as follows:

Designated Funds:

Reserve Fund

This fund represents monies set aside as reserves in accordance with best practice.

Riverside Building Fund

This fund is money designated from a legacy to the Riverside Building Project.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2025

21 Analysis of net assets between funds

	Unrestricted funds General	Total funds at 31 March 2025
	£	£
Tangible fixed assets	761,081	761,081
Current assets	183,578	183,578
Current liabilities	(33,756)	(33,756)
Creditors over 1 year	(305,794)	(305,794)
Total net assets	<u>605,109</u>	<u>605,109</u>

22 Analysis of net funds

	At 1 April 2024	Financing cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	<u>191,475</u>	<u>(9,940)</u>	<u>181,535</u>
Net debt	<u>191,475</u>	<u>(9,940)</u>	<u>181,535</u>

23 Related party transactions

During the year the charity made the following related party transactions:

Aggregate compensation

(Remuneration of key management personnel)

At the balance sheet date the amount due to/from Aggregate compensation was £Nil (2024 - £Nil).

Gateway Church Ashford

Statement of Financial Activities by fund for the Year Ended 31 March 2025

Unrestricted Funds

	Total Unrestricted Funds 2025 £	Total Unrestricted Funds 2024 £
Income and Endowments from:		
Donations and legacies	393,225	376,189
Other trading activities	75,387	67,047
Investment income	1,821	1,650
Other income	566	-
Total income	<u>470,999</u>	<u>444,886</u>
Expenditure on:		
Raising funds	(59,838)	(64,317)
Charitable activities	<u>(436,145)</u>	<u>(399,783)</u>
Total expenditure	<u>(495,983)</u>	<u>(464,100)</u>
Net expenditure	<u>(24,984)</u>	<u>(19,214)</u>
Net movement in funds	(24,984)	(19,214)
Reconciliation of funds		
Total funds brought forward	<u>630,093</u>	<u>649,307</u>
Total funds carried forward	<u><u>605,109</u></u>	<u><u>630,093</u></u>

Gateway Church Ashford

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Income and Endowments from:		
Donations and legacies (analysed below)	393,225	376,189
Other trading activities (analysed below)	75,387	67,047
Investment income (analysed below)	1,821	1,650
Other income (analysed below)	566	-
Total income	<u>470,999</u>	<u>444,886</u>
Expenditure on:		
Raising funds (analysed below)	(59,838)	(64,317)
Charitable activities (analysed below)	<u>(436,145)</u>	<u>(399,783)</u>
Total expenditure	<u>(495,983)</u>	<u>(464,100)</u>
Net expenditure	<u>(24,984)</u>	<u>(19,214)</u>
Net movement in funds	(24,984)	(19,214)
Reconciliation of funds		
Total funds brought forward	<u>630,093</u>	<u>649,307</u>
Total funds carried forward	<u><u>605,109</u></u>	<u><u>630,093</u></u>

Gateway Church Ashford

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
<i>Donations and legacies</i>		
Appeals and donations	1,850	5,920
Appeals and donations	327,279	317,251
Appeals and donations	-	150
Gift Aid tax reclaimed	225	1,355
Gift Aid tax reclaimed	50,906	49,846
Events Income	12,965	1,667
	<u>393,225</u>	<u>376,189</u>
<i>Other trading activities</i>		
Sales of donated goods	-	210
Cafe Income	53,731	57,486
Events Income Cafe	730	336
Rental income	20,926	9,015
	<u>75,387</u>	<u>67,047</u>
<i>Investment income</i>		
Interest on cash deposits	1,821	1,650
	<u>1,821</u>	<u>1,650</u>
<i>Other income</i>		
(Profit)/loss on sale of tangible fixed assets held for charity's own use	566	-
	<u>566</u>	<u>-</u>
<i>Raising funds</i>		
Cafe Purchases	(20,478)	(27,578)
Cafe Wages and salaries	(34,565)	(30,935)
Cafe Staff training	(156)	(502)
Cafe Events and Conferences	(375)	(317)
Cafe Trade subscriptions	-	(46)
Cafe Bank charges	(1,207)	(1,241)
Cafe Repairs and renewals	(2,701)	(3,422)
Computer software and maintenance costs	(285)	(258)
Cafe Printing, postage and stationery	(71)	(18)
	<u>(59,838)</u>	<u>(64,317)</u>
<i>Charitable activities</i>		
Materials	-	(366)
Depreciation of freehold property	(13,725)	(13,725)
Depreciation of fixtures and fittings	(8,092)	(18,094)
Grants payable - individuals	(2,112)	(9,429)

This page does not form part of the statutory financial statements.

Gateway Church Ashford

Detailed Statement of Financial Activities for the Year Ended 31 March 2025

	Total 2025 £	Total 2024 £
Grants Payable - individuals	(600)	(600)
Grants Payable - Individual	(8,592)	(6,992)
Grants Payable - Individual Compassion UK	(384)	(364)
Grants Payable - Individual New Life Church Milton Keynes	(1,350)	(1,000)
Wages and salaries	(211,174)	(196,644)
Staff NIC (Employers)	(15,179)	(12,493)
Staff pensions (Defined contribution) - pension scheme 1	(12,795)	(10,953)
Staff training	(5,113)	(3,046)
Travelling	(2,919)	(3,502)
Premises Hire	(576)	-
Insurance	(3,722)	(4,188)
GCA Events	(6,197)	(8,927)
Childrens Work	(7,967)	(5,443)
Computer software and maintenance costs	(3,460)	(962)
Trade subscriptions	(1,361)	(1,057)
Hire of plant and machinery (Spot hire)	(1,427)	(1,390)
Sundry expenses	(5,578)	(9,452)
Sundry expenses	-	(140)
Catering and Refreshments	(2,309)	(4,153)
Advertising	(1,201)	(949)
Bank charges	(827)	(1,034)
Light, heat and power	(21,938)	(19,421)
Repairs and maintenance	(1,683)	(1,833)
Repairs and maintenance	(22,624)	(7,077)
Repairs and renewals	(7,669)	(7,851)
Telephone and fax	-	(175)
Computer software and maintenance costs	(7,179)	(6,869)
Printing, postage and stationery	(1,144)	(1,398)
Legal and professional fees	(21,090)	(5,104)
Legal and professional fees	(4,347)	(2,267)
Loan interest	(28,883)	(29,705)
Accountancy fees	(2,928)	(3,180)
	<u>(436,145)</u>	<u>(399,783)</u>

This page does not form part of the statutory financial statements.

GATEWAY CHURCH ASHFORD

England & Wales - Charity number 1102554

Accounts

Company registration number: 04984514

Charity registration number: 1102554

Gateway Church Ashford

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Manningtons
7 Wellington Square
Hastings
East Sussex
TN34 1PD

Gateway Church Ashford

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 20

Gateway Church Ashford

Reference and Administrative Details

Trustees	R J Moye J P Cole B J M Hall D P Jeacock C Norman
Charity Registration Number	1102554
Company Registration Number	04984514
Registered Office	The Riverside Centre Clock House Ashford Kent TN23 4YN
Independent Examiner	Manningtons 7 Wellington Square Hastings East Sussex TN34 1PD

Gateway Church Ashford

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The Church's objectives are:—

- to advance the Christian faith
- to relieve persons who are in conditions of need hardship or distress as a result of local, national or international emergency or disaster, or due to their social, medical or economic circumstances
- to educate and assist young persons through their leisure activities so as to develop their physical, mental and spiritual capacity that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved
- to advance education in family life in marriage and family relationships.

The Church seeks to carry out these objectives by meeting on Sundays for worship and Bible teaching and during the week in groups where we focus on growing as disciples of Jesus. It is then also involved in a number of community initiatives.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake. In the opinion of the trustees, the activities described below demonstrate the church's commitment to providing public benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Gateway Church Ashford

Trustees' Report

Achievements and performance

Throughout the year, our continued focus was on experiencing God's tangible presence. As a community, we prioritised prayer and worship through our Sunday and midweek meetings.

As we entered the Autumn Term, we relaunched Alpha across the church, with over 150 people signing up for the course. This led to several baptisms as new people came to faith.

During the Christmas season, we continued our 'Give a Gift' project, working more closely with a range of primary schools to provide gifts for children through a 'Santa's Grotto' experience. This operated alongside providing presents and funding to a Kent-based fostering and care agency, ensuring children in care received presents.

Our café has continued to create a welcoming space for those in the local area to foster community and friendship. It has also served as a central point of access to our other ministries, including our ESOL course and our thriving parent and toddler group. Additionally, we launched other ministries from the café, such as a 'Free Store' for clothing and essential items for those in need, and weekly coffee mornings for older people.

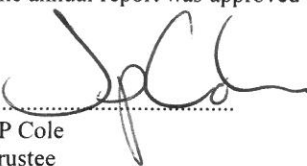
Our youth and children's ministries continued to grow, with over 130 children and young people attending each Sunday. We also organised residential trips for both groups to Carroty Wood, fostering friendship, connection, and opportunities to learn more about Jesus.

By the start of 2024, our weekly attendance had grown by 30% compared to the previous year, prompting us to explore next steps for our church community. In light of this, we began work on submitting a pre-planning application for a 400-seat auditorium to be added to our existing building. We also started considering launching a third meeting at a different location in Ashford, extending our work and ministry to a new area.

This growth has necessitated changes to our staffing structure, with a greater need for oversight of our building and midweek groups. We also updated our leadership model, with pastors and elders now recognised as the Senior Leadership Team.

While there have been many notable highlights throughout the year, we believe that this 12-month period has laid the foundation for what is to come, as we continue to see Jesus build His church among us.

The annual report was approved by the trustees of the charity on 25 November 2024 and signed on its behalf by:


.....
J P Cole
Trustee

Gateway Church Ashford

Independent Examiner's Report to the trustees of Gateway Church Ashford

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Manningtons, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Gateway Church Ashford as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


.....
A J Thomson FCA
Manningtons
7 Wellington Square
Hastings
East Sussex
TN34 1PD

25 November 2024

Gateway Church Ashford

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Donations and legacies	3	376,189	376,189
Other trading activities	4	67,047	67,047
Investment income	5	1,650	1,650
Total income		<u>444,886</u>	<u>444,886</u>
Expenditure on:			
Raising funds		(64,317)	(64,317)
Charitable activities	6	(399,783)	(399,783)
Total expenditure		<u>(464,100)</u>	<u>(464,100)</u>
Net expenditure		<u>(19,214)</u>	<u>(19,214)</u>
Net movement in funds		(19,214)	(19,214)
Reconciliation of funds			
Total funds brought forward		<u>649,307</u>	<u>649,307</u>
Total funds carried forward	19	<u><u>630,093</u></u>	<u><u>630,093</u></u>

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	340,046	340,046
Other trading activities	4	48,319	48,319
Investment income	5	228	228
Total income		<u>388,593</u>	<u>388,593</u>
Expenditure on:			
Raising funds		(45,905)	(45,905)
Charitable activities	6	<u>(389,301)</u>	<u>(389,301)</u>
Total expenditure		<u>(435,206)</u>	<u>(435,206)</u>
Net expenditure		<u>(46,613)</u>	<u>(46,613)</u>
Net movement in funds		(46,613)	(46,613)
Reconciliation of funds			
Total funds brought forward		<u>695,920</u>	<u>695,920</u>
Total funds carried forward	19	<u><u>649,307</u></u>	<u><u>649,307</u></u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 19.

Gateway Church Ashford

**(Registration number: 04984514)
Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	773,804	801,824
Current assets			
Debtors	14	11,608	7,125
Cash at bank and in hand	15	<u>191,475</u>	<u>191,422</u>
		203,083	198,547
Creditors: Amounts falling due within one year	16	<u>(35,607)</u>	<u>(35,412)</u>
Net current assets		<u>167,476</u>	<u>163,135</u>
Total assets less current liabilities		941,280	964,959
Creditors: Amounts falling due after more than one year	17	<u>(311,187)</u>	<u>(315,652)</u>
Net assets		<u><u>630,093</u></u>	<u><u>649,307</u></u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>630,093</u>	<u>649,307</u>
Total funds	19	<u><u>630,093</u></u>	<u><u>649,307</u></u>

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

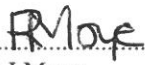
(Registration number: 04984514)
Balance Sheet as at 31 March 2024


For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 5 to 20 were approved by the trustees, and authorised for issue on 25 November 2024 and signed on their behalf by:


.....
R J Moyer
Trustee


.....
J P Cole
Trustee

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Riverside Centre
Clock House
Ashford
Kent
TN23 4YN

These financial statements were authorised for issue by the trustees on 25 November 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Gateway Church Ashford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £700.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and buildings	2% straight line on buildings
Fixtures and fittings	3 years straight line
Computer Equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds		Total 2024 £	Total 2023 £
	Designated £	General £		
Donations and legacies;				
Donations from individuals	5,920	317,401	323,321	287,308
Gift aid reclaimed	1,355	49,846	51,201	46,765
Grants, including capital grants;				
Government grants	-	-	-	4,294
Other income from donations and legacies	-	1,667	1,667	1,679
	<u>7,275</u>	<u>368,914</u>	<u>376,189</u>	<u>340,046</u>

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2023 £
	Trading income;		
Shop income from sale of donated goods and services	210	210	214
Sales of goods and services	57,486	57,486	42,576
Other trading income	9,015	9,015	5,262
Events income;			
Other events income	336	336	267
	<u>67,047</u>	<u>67,047</u>	<u>48,319</u>

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
	Interest receivable and similar income;		
Interest receivable on bank deposits	1,650	1,650	228
	<u>1,650</u>	<u>1,650</u>	<u>228</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

6 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2024 £	Total 2023 £
		Designated £	General £		
Charitable Activities		366	44,607	44,973	62,135
Depreciation, amortisation and other similar costs		-	31,819	31,819	32,777
Grant funding of activities		-	18,385	18,385	14,251
Staff costs		-	220,090	220,090	197,531
Allocated support costs		6,937	74,399	81,336	79,775
Governance costs	7	-	3,180	3,180	2,832
		<u>7,303</u>	<u>392,480</u>	<u>399,783</u>	<u>389,301</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Independent examiner fees			
Independent Examiner's remuneration	3,180	3,180	2,832
	<u>3,180</u>	<u>3,180</u>	<u>2,832</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Grant-making

Analysis of grants

Below are details of material grants made to institutions

Name of institution	Activity	2024 £	2023 £
Gifts to Individuals		5,323	5,323
KA Apostolic		4,992	4,992
New Life Church Milton Keynes		4,000	4,000
Mission Aviation Fellowship		600	600
Compassion UK		336	336
		<u>15,251</u>	<u>15,251</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	<u>31,819</u>	<u>32,777</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

B J M Hall

B J M Hall received remuneration of £45,293 (2023: £41,601) during the year.

Remuneration is paid for his role as a Pastor and not as a Trustee.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £34,355 for the year (2023 - £24,600).

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	227,579	199,832
Social security costs	12,493	11,123
Pension costs	10,953	10,049
	<u>251,025</u>	<u>221,004</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Pastoral	5	5
Admin	4	4
Cafe	6	4
	<u>15</u>	<u>13</u>

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	866,250	82,480	948,730
Additions	-	3,799	3,799
At 31 March 2024	866,250	86,279	952,529
Depreciation			
At 1 April 2023	85,048	61,858	146,906
Charge for the year	13,725	18,094	31,819
At 31 March 2024	98,773	79,952	178,725
Net book value			
At 31 March 2024	767,477	6,327	773,804
At 31 March 2023	781,202	20,622	801,824

14 Debtors

	2024 £		2023 £
Trade debtors	644		881
Prepayments	1,271		1,201
Other debtors	9,693		5,043
	11,608		7,125

15 Cash and cash equivalents

	2024 £		2023 £
Cash on hand	480		543
Cash at bank	190,995		190,879
	191,475		191,422

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans	25,884	25,884
Other creditors	6,363	6,167
Accruals	3,360	3,361
	35,607	35,412

17 Creditors: amounts falling due after one year

	2024 £	2023 £
Bank loans	311,187	315,652

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,953 (2023 - £10,049).

19 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
General Funds	519,175	437,611	(456,797)	499,989
<i>Designated</i>				
Riverside Building Fund	65,132	7,275	(7,303)	65,104
Reserve Fund	65,000	-	-	65,000
	130,132	7,275	(7,303)	130,104
Total funds	649,307	444,886	(464,100)	630,093

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	638,764	383,880	(423,046)	(80,424)	519,174
<i>Designated</i>					
Riverside Building Fund	(37,845)	4,713	(12,160)	110,424	65,132
Reserve Fund	65,000	-	-	-	65,000
Tithe Fund	30,001	-	-	(30,000)	1
	<u>57,156</u>	<u>4,713</u>	<u>(12,160)</u>	<u>80,424</u>	<u>130,133</u>
Total funds	<u><u>695,920</u></u>	<u><u>388,593</u></u>	<u><u>(435,206)</u></u>	<u><u>-</u></u>	<u><u>649,307</u></u>

The specific purposes for which the funds are to be applied are as follows:

Designated Funds:

Reserve Fund

This fund represents monies set aside as reserves in accordance with best practice.

Riverside Building Fund

This fund is money designated from a legacy to the Riverside Building Project.

Tithe Trust

This fund is money designated from a legacy as a tithe to be distributed in due course.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2024

20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2024 £
Tangible fixed assets	773,804	773,804
Current assets	203,083	203,083
Current liabilities	(35,607)	(35,607)
Creditors over 1 year	(311,187)	(311,187)
Total net assets	<u>630,093</u>	<u>630,093</u>

21 Analysis of net funds

22 Related party transactions

During the year the charity made the following related party transactions:

Aggregate compensation

(Remuneration of key management personnel)

At the balance sheet date the amount due to/from Aggregate compensation was £Nil (2023 - £Nil).

Gateway Church Ashford

Statement of Financial Activities by fund for the Year Ended 31 March 2024

Unrestricted Funds

	Total Unrestricted Funds 2024 £	Total Unrestricted Funds 2023 £
Income and Endowments from:		
Donations and legacies	376,189	340,046
Other trading activities	67,047	48,319
Investment income	1,650	228
Total income	<u>444,886</u>	<u>388,593</u>
Expenditure on:		
Raising funds	(64,317)	(45,905)
Charitable activities	<u>(399,783)</u>	<u>(389,301)</u>
Total expenditure	<u>(464,100)</u>	<u>(435,206)</u>
Net expenditure	<u>(19,214)</u>	<u>(46,613)</u>
Net movement in funds	(19,214)	(46,613)
Reconciliation of funds		
Total funds brought forward	<u>649,307</u>	<u>695,920</u>
Total funds carried forward	<u><u>630,093</u></u>	<u><u>649,307</u></u>

Gateway Church Ashford

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
Income and Endowments from:		
Donations and legacies (analysed below)	376,189	340,046
Other trading activities (analysed below)	67,047	48,319
Investment income (analysed below)	1,650	228
Total income	<u>444,886</u>	<u>388,593</u>
Expenditure on:		
Raising funds (analysed below)	(64,317)	(45,905)
Charitable activities (analysed below)	<u>(399,783)</u>	<u>(389,301)</u>
Total expenditure	<u>(464,100)</u>	<u>(435,206)</u>
Net expenditure	<u>(19,214)</u>	<u>(46,613)</u>
Net movement in funds	(19,214)	(46,613)
Reconciliation of funds		
Total funds brought forward	<u>649,307</u>	<u>695,920</u>
Total funds carried forward	<u><u>630,093</u></u>	<u><u>649,307</u></u>

This page does not form part of the statutory financial statements.

Gateway Church Ashford

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024 £	Total 2023 £
<i>Donations and legacies</i>		
Appeals and donations	5,920	4,380
Appeals and donations	317,251	282,928
Appeals and donations	150	-
Gift Aid tax reclaimed	1,355	333
Gift Aid tax reclaimed	49,846	46,432
UK Government grants	-	4,294
Events Income	1,667	1,679
	<u>376,189</u>	<u>340,046</u>
<i>Other trading activities</i>		
Sales of donated goods	210	214
Cafe Income	57,486	42,283
Cafe Event Income	-	267
Events Income	336	-
Rental income	9,015	5,262
Other income	-	293
	<u>67,047</u>	<u>48,319</u>
<i>Investment income</i>		
Interest on cash deposits	1,650	228
	<u>1,650</u>	<u>228</u>
<i>Raising funds</i>		
Cafe Purchases	(27,578)	(15,440)
Cafe Wages and salaries	(30,935)	(23,473)
Cafe Staff training	(502)	(199)
GCA Events Cafe	-	(736)
Cafe Events and Conferences	(317)	(440)
Cafe Trade subscriptions	(46)	(84)
Cafe - Staff Uniform	-	(764)
Cafe Bank charges	(1,241)	(70)
Cafe Casual wages	-	(1,543)
Cafe Repairs and renewals	(3,422)	(1,702)
Computer software and maintenance costs	(258)	-
Cafe Printing, postage and stationery	(18)	(1,359)
Cafe Advertising	-	(95)
	<u>(64,317)</u>	<u>(45,905)</u>
<i>Charitable activities</i>		
Materials	(366)	(287)

This page does not form part of the statutory financial statements.

Gateway Church Ashford

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	Total 2024	Total 2023
	£	£
Depreciation of freehold property	(13,725)	(13,725)
Depreciation of fixtures and fittings	(18,094)	(19,052)
Grants payable - individuals	(9,429)	(4,323)
Grants Payable - individuals	(600)	(600)
Grants Payable - Individual	(6,992)	(4,992)
Grants Payable - Individual Compassion UK	(364)	(336)
Grants Payable - Individual New Life Church Milton Keynes	(1,000)	(4,000)
Wages and salaries	(196,644)	(176,359)
Staff NIC (Employers)	(12,493)	(11,123)
Staff pensions (Defined contribution) - pension scheme 1	(10,953)	(10,049)
Staff training	(3,046)	(6,809)
Travelling	(3,502)	(4,184)
Insurance	(4,188)	(3,857)
GCA Events	(8,927)	(9,029)
Childrens Work	(5,443)	(6,124)
Computer software and maintenance costs	(962)	(1,503)
Trade subscriptions	(1,057)	(963)
Hire of plant and machinery (Spot hire)	(1,390)	(1,475)
Sundry expenses	(9,452)	(16,160)
Sundry expenses	(140)	-
Catering and Refreshments	(4,153)	(8,509)
Advertising	(949)	(1,809)
Bank charges	(1,034)	(1,429)
Light, heat and power	(19,421)	(18,091)
Repairs and maintenance	(1,833)	(5,273)
Repairs and maintenance	(7,077)	(8,974)
Repairs and renewals	(7,851)	(8,680)
Telephone and fax	(175)	(320)
Computer software and maintenance costs	(6,869)	(4,664)
Printing, postage and stationery	(1,398)	(1,426)
Legal and professional fees	(5,104)	(6,600)
Legal and professional fees	(2,267)	(2,509)
Loan interest	(29,705)	(23,235)
Accountancy fees	(3,180)	(2,832)
	(399,783)	(389,301)

This page does not form part of the statutory financial statements.

GATEWAY CHURCH ASHFORD

England & Wales - Charity number 1102554

Accounts

Company registration number: 04984514

Charity registration number: 1102554

Gateway Church Ashford

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

**Manningtons
7 Wellington Square
Hastings
East Sussex
TN34 1PD**

Gateway Church Ashford

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5 to 6
Balance Sheet	7 to 8
Notes to the Financial Statements	9 to 20

Gateway Church Ashford

Reference and Administrative Details

Trustees	R J Moye J P Cole B J M Hall D P Jeacock C Norman
Charity Registration Number	1102554
Company Registration Number	04984514
Registered Office	The Riverside Centre Clock House Ashford Kent TN23 4YN
Independent Examiner	Manningtons 7 Wellington Square Hastings East Sussex TN34 1PD

Gateway Church Ashford

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The Church's objectives are:—

- to advance the Christian faith
- to relieve persons who are in conditions of need hardship or distress as a result of local, national or international emergency or disaster, or due to their social, medical or economic circumstances
- to educate and assist young persons through their leisure activities so as to develop their physical, mental and spiritual capacity that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved
- to advance education in family life in marriage and family relationships.

The Church seeks to carry out these objectives by meeting on Sundays for worship and Bible teaching and during the week in groups where we focus on growing as disciples of Jesus. It is then also involved in a number of community initiatives.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake. In the opinion of the trustees, the activities described below demonstrate the church's commitment to providing public benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

Throughout 2022-23

- Focus on prayer & seeking God
- Cafe - thriving
- Links with local community
- Sunday meetings growing
- Staffing team growing.

Gateway Church Ashford

Trustees' Report

Review

In 2022 we celebrated the 20 year anniversary of Gateway Church. What began as gatherings in a living room has continued to grow as we have seen Jesus 'build his church' amongst us. 2022 was no exception, as our Sunday meetings continued to grow numerically with attendance at both our 9:30 and 11:15am meetings increasing. We had the privilege of seeing 10 new christians baptised, and continued to see many others explore the Christian faith through our Alpha and Finding Faith courses.

As the year progressed we felt God calling us to pursue his presence together. This resulted in an increased focus on prayer and a desire to see the charismatic gifts in evidence within our meetings.

In October, we appointed a part-time caretaker and also a part-time children's ministry coordinator. These appointments were in recognition of the continued growth we have experienced and have helped to release capacity within our staff team.

The Riverside community café maintained steady growth throughout the year, exceeding our expectations. One off events, such as the Bonfire Night, summer BBQs and the regular free 'fun' days have cemented the identity of the café as part of the local community. The 'Free Store' initiative, has been a demonstrable way of showing how the café is meeting the needs of those we engage with.

Our mid week ministries, such as ESOL, 'Parent & Toddlers' and the monthly pain awareness mornings have benefited from the café enabling us to reach a wider variety of people.

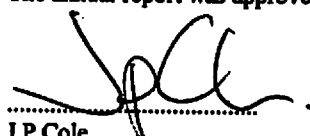
The Riverside Centre has also been used extensively by local organisations including the NHS, Social services and MAF.

Give a gift, our Christmas initiative, saw over 1500 presents given to 500 children from across Ashford. This project enabled us to serve local schools and demonstrate the generosity of God towards those in financial need.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 29 November 2023 and signed on its behalf by:


.....
J P Cole
Trustee

Gateway Church Ashford

Independent Examiner's Report to the trustees of Gateway Church Ashford

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Manningtons, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Gateway Church Ashford as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


.....
A J Thomson FCA
Manningtons
7 Wellington Square
Hastings
East Sussex
TN34 1PD

29 November 2023

Gateway Church Ashford

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2023 £
Income and Endowments from:			
Donations and legacies	3	340,046	340,046
Other trading activities	4	48,319	48,319
Investment income	5	<u>228</u>	<u>228</u>
Total income		<u>388,593</u>	<u>388,593</u>
Expenditure on:			
Raising funds		(45,905)	(45,905)
Charitable activities	6	<u>(389,301)</u>	<u>(389,301)</u>
Total expenditure		<u>(435,206)</u>	<u>(435,206)</u>
Net expenditure		<u>(46,613)</u>	<u>(46,613)</u>
Net movement in funds		(46,613)	(46,613)
Reconciliation of funds			
Total funds brought forward		<u>695,920</u>	<u>695,920</u>
Total funds carried forward	19	<u><u>649,307</u></u>	<u><u>649,307</u></u>

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	420,720	420,720
Other trading activities	4	9,890	9,890
Investment income	5	16	16
Total income		430,626	430,626
Expenditure on:			
Raising funds		(3,911)	(3,911)
Charitable activities	6	(443,036)	(443,036)
Total expenditure		(446,947)	(446,947)
Net expenditure		(16,321)	(16,321)
Net movement in funds		(16,321)	(16,321)
Reconciliation of funds			
Total funds brought forward		712,241	712,241
Total funds carried forward	19	695,920	695,920

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 19.

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

(Registration number: 04984514)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	13	801,824	821,833
Current assets			
Debtors	14	7,125	7,177
Cash at bank and in hand	15	<u>191,422</u>	<u>223,598</u>
		198,547	230,775
Creditors: Amounts falling due within one year	16	<u>(35,412)</u>	<u>(35,409)</u>
Net current assets		<u>163,135</u>	<u>195,366</u>
Total assets less current liabilities		964,959	1,017,199
Creditors: Amounts falling due after more than one year	17	<u>(315,652)</u>	<u>(321,279)</u>
Net assets		<u>649,307</u>	<u>695,920</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>649,307</u>	<u>695,920</u>
Total funds	19	<u>649,307</u>	<u>695,920</u>

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

**(Registration number: 04984514)
Balance Sheet as at 31 March 2023**


For the financial year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 5 to 20 were approved by the trustees, and authorised for issue on 29 November 2023 and signed on their behalf by:


.....
R J Moye
Trustee


.....
J P Cote
Trustee

The notes on pages 9 to 20 form an integral part of these financial statements.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Riverside Centre
Clock House
Ashford
Kent
TN23 4YN

These financial statements were authorised for issue by the trustees on 29 November 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

Gateway Church Ashford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £700.00 or more are initially recorded at cost.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and buildings	2% straight line on buildings
Fixtures and fittings	3 years straight line
Computer Equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds		Total	Total
	Designated	General	2023	2022
	£	£	£	£
Donations and legacies;				
Donations from individuals	4,380	282,928	287,308	346,246
Gift aid reclaimed	333	46,432	46,765	60,271
Grants, including capital grants;				
Government grants	-	4,294	4,294	4,400
Grants from other charities	-	-	-	5,000
Grants from companies	-	-	-	2,000
Other income from donations and legacies	-	1,679	1,679	2,803
	<u>4,713</u>	<u>335,333</u>	<u>340,046</u>	<u>420,720</u>

4 Income from other trading activities

	Unrestricted funds	Total	Total
	General	funds	2022
	£	£	£
Trading income;			
Shop income from sale of donated goods and services	214	214	1,230
Sales of goods and services	42,576	42,576	7,401
Other trading income	5,262	5,262	1,259
Events income;			
Other events income	267	267	-
	<u>48,319</u>	<u>48,319</u>	<u>9,890</u>

5 Investment income

	Unrestricted funds	Total	Total
	General	2023	2022
	£	£	£
Interest receivable and similar income;			
Interest receivable on bank deposits	228	228	16
	<u>228</u>	<u>228</u>	<u>16</u>

6 Expenditure on charitable activities

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

	Note	Unrestricted funds		Total 2023 £	Total 2022 £
		Designated £	General £		
Charitable Activities		287	61,848	62,135	47,800
Depreciation, amortisation and other similar costs		-	32,777	32,777	30,591
Grant funding of activities		-	14,251	14,251	21,679
Staff costs		-	197,531	197,531	169,768
Allocated support costs		11,873	67,902	79,775	170,642
Governance costs	7	-	2,832	2,832	2,556
		<u>12,160</u>	<u>377,141</u>	<u>389,301</u>	<u>443,036</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2023 £	Total 2022 £
Independent examiner fees			
Independent Examiner's remuneration	2,832	2,832	2,556
	<u>2,832</u>	<u>2,832</u>	<u>2,556</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

8 Grant-making

Analysis of grants

Below are details of material grants made to institutions

Name of institution	Activity	2023 £	2022 £
Gifts to Individuals		5,323	12,719
KA Apostolic		4,992	4,992
New Life Church Milton Keynes		4,000	3,000
Mission Aviation Fellowship		600	600
Compassion UK		336	336
UCB		-	32
		<u>15,251</u>	<u>21,679</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	<u>32,777</u>	<u>30,591</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

B J M Hall

B J M Hall received remuneration of £41,601 (2022: £38,266) during the year.

Remuneration is paid for his role as a Pastor and not as a Trustee.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £24,600 for the year (2022 - £60,912).

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	176,359	159,800
Social security costs	11,123	-
Pension costs	10,049	9,968
	<u>197,531</u>	<u>169,768</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Pastoral	5	5
Admin	4	4
Cafe	4	-
	<u>13</u>	<u>9</u>

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2022	864,866	71,097	935,963
Additions	<u>1,384</u>	<u>11,383</u>	<u>12,767</u>
At 31 March 2023	<u>866,250</u>	<u>82,480</u>	<u>948,730</u>
Depreciation			
At 1 April 2022	71,323	42,807	114,130
Charge for the year	<u>13,725</u>	<u>19,051</u>	<u>32,776</u>
At 31 March 2023	<u>85,048</u>	<u>61,858</u>	<u>146,906</u>
Net book value			
At 31 March 2023	<u>781,202</u>	<u>20,622</u>	<u>801,824</u>
At 31 March 2022	<u>793,543</u>	<u>28,290</u>	<u>821,833</u>

14 Debtors

	2023 £	2022 £
Trade debtors	881	269
Prepayments	1,201	1,105
Other debtors	<u>5,043</u>	<u>5,803</u>
	<u>7,125</u>	<u>7,177</u>

15 Cash and cash equivalents

	2023 £	2022 £
Cash on hand	543	107
Cash at bank	<u>190,879</u>	<u>223,491</u>
	<u>191,422</u>	<u>223,598</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans	25,884	25,884
Other creditors	6,167	6,165
Accruals	3,361	3,360
	35,412	35,409

17 Creditors: amounts falling due after one year

	2023 £	2022 £
Bank loans	315,652	321,279

18 Pension and other schemes

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £10,049 (2022 - £9,968).

19 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
General Funds	638,764	383,880	(423,046)	(80,424)	519,174
<i>Designated</i>					
Riverside Building Fund	(37,845)	4,713	(12,160)	110,424	65,132
Reserve Fund	65,001	-	-	-	65,001
Tithe Fund	30,000	-	-	(30,000)	-
	57,156	4,713	(12,160)	80,424	130,133
Total funds	695,920	388,593	(435,206)	-	649,307

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General Funds	613,391	352,473	(327,099)	638,765
<i>Designated</i>				
Riverside Building Fund	3,850	78,153	(119,848)	(37,845)
Reserve Fund	65,000	-	-	65,000
Tithe Fund	30,000	-	-	30,000
	<u>98,850</u>	<u>78,153</u>	<u>(119,848)</u>	<u>57,155</u>
Total funds	<u>712,241</u>	<u>430,626</u>	<u>(446,947)</u>	<u>695,920</u>

The specific purposes for which the funds are to be applied are as follows:

Designated Funds:

Reserve Fund

This fund represents monies set aside as reserves in accordance with best practice.

Riverside Building Fund

This fund is money designated from a legacy to the Riverside Building Project.

Tithe Trust

This fund is money designated from a legacy as a tithe to be distributed in due course

Restricted Funds:

Riverside Building Fund

This fund represents monies donated towards the costs of building and maintaining a permanent premises for the work of the church. The excess building work and other Riverside costs have been transferred against the Designated Funds.

FABE Fund

This fund represents the balance of funds from Gateway Furniture and Baby Project, restricted to the relief of poverty and the advancement of education.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2023

20 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2023 £
Tangible fixed assets	801,824	801,824
Current assets	198,547	198,547
Current liabilities	(35,412)	(35,412)
Creditors over 1 year	<u>(315,652)</u>	<u>(315,652)</u>
Total net assets	<u>649,307</u>	<u>649,307</u>

21 Analysis of net funds

22 Related party transactions

During the year the charity made the following related party transactions:

Aggregate compensation

(Remuneration of key management personnel)

At the balance sheet date the amount due to/from Aggregate compensation was £Nil (2022 - £Nil).

GATEWAY CHURCH ASHFORD

England & Wales - Charity number 1102554

Accounts

Company registration number: 04984514

Charity registration number: 1102554

Gateway Church Ashford

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Manningtons
8 High Street
Heathfield
East Sussex
TN21 8LS

Gateway Church Ashford

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 21

Gateway Church Ashford

Reference and Administrative Details

Trustees	R J Moye J P Cole S A Brooks B J M Hall E Verlinden D P Jeacock
Secretary	S A Brooks
Principal Office	The Riverside Centre Clock House Ashford Kent TN23 4YN
Company Registration Number	04984514
Charity Registration Number	1102554
Independent Examiner	Manningtons 8 High Street Heathfield East Sussex TN21 8LS

Gateway Church Ashford

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The Church's objectives are:—

- to advance the Christian faith

- to relieve persons who are in conditions of need hardship or distress as a result of local, national or international emergency or disaster, or due to their social, medical or economic circumstances

- to educate and assist young persons through their leisure activities so as to develop their physical, mental and spiritual capacity that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved

- to advance education in family life in marriage and family relationships.

The Church seeks to carry out these objectives by meeting on Sundays for worship and Bible teaching and during the week in groups where we focus on growing as disciples of Jesus. It is then also involved in a number of community initiatives.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake. In the opinion of the trustees, the activities described below demonstrate the church's commitment to providing public benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Gateway Church Ashford

Trustees' Report

Achievements and performance

2021-2022 can be marked as a year of new beginnings for Gateway Church. As we began the year we continued to meet under Covid-19 restrictions and social distancing limited the amount of our congregation who could attend meetings in person. In April we shared a new vision with the church to commit to meeting at the Riverside Centre on Sundays and not return to hiring the North School as we had done prior to March 2020. This required us to begin work on expanding our auditorium to a seated capacity of 200. We also committed to opening a community café within the Riverside Centre to create a central hub for our ministries and services and as a space for the local community. In order to fund these two ventures we hosted two gift days in April and May with the aim of raising £35,000. Generosity from across the church community saw over £65,730 given into the projects outlined.

With the church able to regather without restrictions from July we began the work of rebuilding a sense of community within the church. As people cautiously returned we decided to begin by meeting outside over four weeks. This gave us a fantastic opportunity to be together as a church family but also enabled us to reach out to the local community as we hosted free BBQs and Ice Creams.

Work on the building began in early September and we hosted two meetings on Sundays to accommodate the church gathering together. The work on the auditorium was completed in November.

The Riverside Café opened its doors in November having received incredible support from local councillors, outside agencies and our church family. The café continues to improve its revenue on a monthly basis demonstrating a growing number of people coming into the building. New groups and ministries have begun out of the café including a knit and natter group, a book club and dog club. The café has also helped to grow other ministries that the church offers including ESOL courses, parent and toddler groups and our pain management group.

Our mid week groups were relaunched in the autumn term and provided opportunities for people from the church and outside the church to connect, have fun and find out more about faith.

As we progressed through the year we began to grow and develop our Leadership Team. This resulted in appointing Jaz Potter as an associate pastor and Danny Moore as elder to help serve the church as it continues to grow.

We continue to develop links with other churches within the Catalyst Network, and this resulted in us being able to give £7,500 towards a church plant in Granada, Spain.

The generosity from the church also resulted in an expansion to our Give a Gift project. This project works with local primary schools to give Christmas presents to families who may not be able to afford them. This year we saw almost 1000 presents given to those in need across Ashford.

The trustees (who are also the directors of Gateway Church Ashford for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;

Gateway Church Ashford

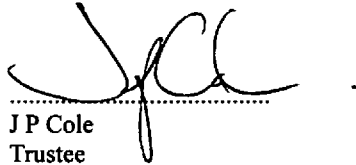
Trustees' Report

Statement of Trustees' Responsibilities

- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 28 February 2023 and signed on its behalf by:



J P Cole
Trustee

Gateway Church Ashford

Independent Examiner's Report to the trustees of Gateway Church Ashford

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 6 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Gateway Church Ashford (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Gateway Church Ashford are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

Since Gateway Church Ashford's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Manningtons, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Gateway Church Ashford as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.



A J Thomson FCA
Manningtons

8 High Street
Heathfield
East Sussex
TN21 8LS

28 February 2023

Gateway Church Ashford

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2022 £
Income and Endowments from:			
Donations and legacies	3	420,720	420,720
Other trading activities	4	9,890	9,890
Investment income	5	16	16
		<u>430,626</u>	<u>430,626</u>
Total income			
Expenditure on:			
Raising funds		(3,911)	(3,911)
Charitable activities	6	(443,036)	(443,036)
		<u>(446,947)</u>	<u>(446,947)</u>
Total expenditure			
		<u>(16,321)</u>	<u>(16,321)</u>
Net expenditure			
		(16,321)	(16,321)
Net movement in funds			
Reconciliation of funds			
Total funds brought forward		<u>712,241</u>	<u>712,241</u>
Total funds carried forward	18	<u><u>695,920</u></u>	<u><u>695,920</u></u>

The notes on pages 10 to 21 form an integral part of these financial statements.

Gateway Church Ashford

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	270,752	333	271,085
Other trading activities	4	(507)	-	(507)
Investment income	5	226	-	226
Total income		<u>270,471</u>	<u>333</u>	<u>270,804</u>
Expenditure on:				
Charitable activities	6	(204,606)	(75,156)	(279,762)
Total expenditure		<u>(204,606)</u>	<u>(75,156)</u>	<u>(279,762)</u>
Net income/(expenditure)		65,865	(74,823)	(8,958)
Transfers between funds		(34,721)	34,721	-
Net movement in funds		31,144	(40,102)	(8,958)
Reconciliation of funds				
Total funds brought forward		<u>681,097</u>	<u>40,102</u>	<u>721,199</u>
Total funds carried forward	18	<u>712,241</u>	<u>-</u>	<u>712,241</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 18.

Gateway Church Ashford

(Registration number: 04984514)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	13	821,833	813,324
Current assets			
Debtors	14	7,177	7,272
Cash at bank and in hand	15	<u>223,598</u>	<u>250,803</u>
		230,775	258,075
Creditors: Amounts falling due within one year	16	<u>(35,409)</u>	<u>(31,447)</u>
Net current assets		<u>195,366</u>	<u>226,628</u>
Total assets less current liabilities		1,017,199	1,039,952
Creditors: Amounts falling due after more than one year	17	<u>(321,279)</u>	<u>(327,711)</u>
Net assets		<u>695,920</u>	<u>712,241</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>695,920</u>	<u>712,241</u>
Total funds	18	<u>695,920</u>	<u>712,241</u>

The notes on pages 10 to 21 form an integral part of these financial statements.

Gateway Church Ashford

**(Registration number: 04984514)
Balance Sheet as at 31 March 2022**

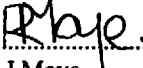
For the financial year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

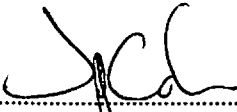
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 21 were approved by the trustees, and authorised for issue on 28 February 2023 and signed on their behalf by:


.....
R J Moye
Trustee


.....
J P Cole
Trustee

The notes on pages 10 to 21 form an integral part of these financial statements.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Riverside Centre

Clock House

Ashford

Kent

TN23 4YN

These financial statements were authorised for issue by the trustees on 28 February 2023.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Gateway Church Ashford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

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

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £700.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and buildings	2% straight line on buildings
Fixtures and fittings	3 years straight line
Computer Equipment	3 years straight line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds		Total	Total
	Designated	General	2022	2021
	£	£	£	£
Donations and legacies;				
Donations from individuals	78,153	268,093	346,246	222,358
Gift aid reclaimed	-	60,271	60,271	43,975
Grants, including capital grants;				
Government grants	-	4,400	4,400	400
Grants from other charities	-	5,000	5,000	-
Grants from companies	-	2,000	2,000	-
Other income from donations and legacies	-	2,803	2,803	4,352
	<u>78,153</u>	<u>342,567</u>	<u>420,720</u>	<u>271,085</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

4 Income from other trading activities

	Unrestricted funds General £	Total funds £	Total 2021 £
Trading income;			
Shop income from sale of donated goods and services	1,230	1,230	-
Sales of goods and services	7,401	7,401	-
Other trading income	1,259	1,259	(507)
	9,890	9,890	(507)

5 Investment income

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Interest receivable and similar income;			
Interest receivable on bank deposits	16	16	226
	16	16	226

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2022 £	Total 2021 £
		Designated £	General £		
Charitable Activities		5,006	42,794	47,800	41,967
Depreciation, amortisation and other similar costs		-	30,591	30,591	23,667
Grant funding of activities		-	21,679	21,679	21,264
Staff costs		-	169,768	169,768	136,228
Allocated support costs		114,842	55,800	170,642	52,988
Governance costs	7	-	2,556	2,556	3,648
		<u>119,848</u>	<u>323,188</u>	<u>443,036</u>	<u>279,762</u>

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2022 £	Total 2021 £
Independent examiner fees			
Independent Examiner's remuneration	2,556	2,556	3,613
Legal and Professional Fees	-	-	35
	<u>2,556</u>	<u>2,556</u>	<u>3,648</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

8 Grant-making

Analysis of grants

Below are details of material grants made to institutions

Name of institution	Activity	2022 £	2021 £
Gifts to Individuals		12,719	10,536
KA Apostolic		4,992	4,992
New Life Church Milton Keynes		3,000	3,000
FABE Fund for Relief of Poverty		-	1,800
Mission Aviation Fellowship		600	600
Compassion UK		336	336
UCB		32	-
		<u>21,679</u>	<u>21,264</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	<u>30,591</u>	<u>23,667</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

B J M Hall

B J M Hall received remuneration of £38,266 (2021: £35,941) during the year.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £60,912 for the year (2021 - £31,198).

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	159,800	128,585
Pension costs	9,968	7,643
	<u>169,768</u>	<u>136,228</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Pastoral	5	5
Admin	4	2
	<u>9</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2021	864,866	31,997	896,863
Additions	-	39,100	39,100
At 31 March 2022	864,866	71,097	935,963
Depreciation			
At 1 April 2021	57,626	25,913	83,539
Charge for the year	13,697	16,894	30,591
At 31 March 2022	71,323	42,807	114,130
Net book value			
At 31 March 2022	793,543	28,290	821,833
At 31 March 2021	807,240	6,084	813,324

14 Debtors

	2022 £	2021 £
Trade debtors	269	-
Prepayments	1,105	3,120
Other debtors	5,803	4,152
	7,177	7,272

15 Cash and cash equivalents

	2022 £	2021 £
Cash on hand	107	31
Cash at bank	223,491	250,772
	223,598	250,803

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Bank loans	25,884	25,884
Other creditors	6,165	2,203
Accruals	3,360	3,360
	35,409	31,447

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Creditors: amounts falling due after one year

	2022 £	2021 £
Bank loans	<u>321,279</u>	<u>327,711</u>

18 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted				
<i>General</i>				
Unrestricted Funds	613,391	352,472	(327,099)	638,764
<i>Designated</i>				
Reserve Fund	65,000	-	-	65,000
Riverside Building Fund	3,850	78,153	(119,848)	(37,845)
Tithe Fund	<u>30,000</u>	<u>-</u>	<u>-</u>	<u>30,000</u>
	<u>98,850</u>	<u>78,153</u>	<u>(119,848)</u>	<u>57,155</u>
Total funds	<u><u>712,241</u></u>	<u><u>430,625</u></u>	<u><u>(446,947)</u></u>	<u><u>695,919</u></u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	586,097	266,621	(204,606)	(34,721)	613,391
<i>Designated</i>					
Reserve Fund	65,000	-	-	-	65,000
Riverside Building Fund	-	3,850	-	-	3,850
Tithe Fund	30,000	-	-	-	30,000
	<u>95,000</u>	<u>3,850</u>	<u>-</u>	<u>-</u>	<u>98,850</u>
Total unrestricted funds	<u>681,097</u>	<u>270,471</u>	<u>(204,606)</u>	<u>(34,721)</u>	<u>712,241</u>
Restricted					
Riverside Building Fund	-	333	(73,356)	73,023	-
FABE Fund	40,102	-	(1,800)	(38,302)	-
Total restricted funds	<u>40,102</u>	<u>333</u>	<u>(75,156)</u>	<u>34,721</u>	<u>-</u>
Total funds	<u>721,199</u>	<u>270,804</u>	<u>(279,762)</u>	<u>-</u>	<u>712,241</u>

The specific purposes for which the funds are to be applied are as follows:

Designated Funds:

Reserve Fund

This fund represents monies set aside as reserves in accordance with best practice.

Riverside Building Fund

This fund is money designated from a legacy to the Riverside Building Project.

Tithe Trust

This fund is money designated from a legacy as a tithe to be distributed in due course

Restricted Funds:

Riverside Building Fund

This fund represents monies donated towards the costs of building and maintaining a permanent premises for the work of the church. The excess building work and other Riverside costs have been transferred against the Designated Funds.

FABE Fund

This fund represents the balance of funds from Gateway Furniture and Baby Project, restricted to the relief of poverty and the advancement of education.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2022

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2022 £
Tangible fixed assets	821,833	821,833
Current assets	230,775	230,775
Current liabilities	(35,409)	(35,409)
Creditors over 1 year	<u>(321,279)</u>	<u>(321,279)</u>
Total net assets	<u>695,920</u>	<u>695,920</u>

20 Analysis of net funds

	At 1 April 2021 £	Financing cash flows £	At 31 March 2022 £
Cash at bank and in hand	<u>250,803</u>	<u>(27,205)</u>	<u>223,598</u>
	<u>250,803</u>	<u>(27,205)</u>	<u>223,598</u>

21 Related party transactions

During the year the charity made the following related party transactions:

Aggregate compensation

(Remuneration of key management personnel)

At the balance sheet date the amount due to/from Aggregate compensation was £Nil (2021 - £Nil).

Gateway Church Ashford

Statement of Financial Activities by fund for the Year Ended 31 March 2022

Unrestricted Funds

	Total Unrestricted Funds 2022 £	Total Unrestricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	420,720	270,752
Other trading activities	9,890	(507)
Investment income	16	226
Total income	430,626	270,471
Expenditure on:		
Raising funds	(3,911)	-
Charitable activities	(443,036)	(204,606)
Total expenditure	(446,947)	(204,606)
Net (expenditure)/income	(16,321)	65,865
Transfers between funds	-	(34,721)
Net movement in funds	(16,321)	31,144
Reconciliation of funds		
Total funds brought forward	712,241	681,097
Total funds carried forward	695,920	712,241

Gateway Church Ashford

Statement of Financial Activities by fund for the Year Ended 31 March 2022

Restricted Funds

	Total Restricted Funds 2022 £	Total Restricted Funds 2021 £
Income and Endowments from:		
Donations and legacies	-	333
Total income	<u>-</u>	<u>333</u>
Expenditure on:		
Charitable activities	-	(75,156)
Total expenditure	<u>-</u>	<u>(75,156)</u>
Net expenditure	-	(74,823)
Transfers between funds	-	34,721
Net movement in funds	-	(40,102)
Reconciliation of funds		
Total funds brought forward	<u>-</u>	<u>40,102</u>
Total funds carried forward	<u>-</u>	<u>-</u>

Gateway Church Ashford

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Income and Endowments from:		
Donations and legacies (analysed below)	420,720	271,085
Other trading activities (analysed below)	9,890	(507)
Investment income (analysed below)	16	226
Total income	<u>430,626</u>	<u>270,804</u>
Expenditure on:		
Raising funds (analysed below)	(3,911)	-
Charitable activities (analysed below)	(443,036)	(279,762)
Total expenditure	<u>(446,947)</u>	<u>(279,762)</u>
Net expenditure	<u>(16,321)</u>	<u>(8,958)</u>
Net movement in funds	(16,321)	(8,958)
Reconciliation of funds		
Total funds brought forward	<u>712,241</u>	<u>721,199</u>
Total funds carried forward	<u>695,920</u>	<u>712,241</u>

Gateway Church Ashford

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
<i>Donations and legacies</i>		
Appeals and donations	78,153	3,850
Appeals and donations	268,093	218,508
Gift Aid tax reclaimed	-	333
Gift Aid tax reclaimed	60,271	43,642
UK Government grants	2,000	-
UK Government grants	-	400
UK Government grants	2,400	-
Grants - other agencies	5,000	-
Events Income	2,803	4,352
Grants receivable	2,000	-
	420,720	271,085
<i>Other trading activities</i>		
Sales of donated goods	1,230	-
Rental income	1,259	(507)
Other income	7,401	-
	9,890	(507)
<i>Investment income</i>		
Interest on cash deposits	16	226
	16	226
<i>Raising funds</i>		
Purchases	(3,911)	-
	(3,911)	-
<i>Charitable activities</i>		
Materials	(5,006)	-
Materials	-	(893)
Materials	-	(3,740)
Depreciation of freehold property	-	(13,697)
Depreciation of freehold property	(13,697)	-
Depreciation of fixtures and fittings	(16,894)	(9,970)
Grants payable - individuals	(12,719)	(10,536)
Grants Payable - individuals	(600)	(600)
Grants Payable - Individual	(4,992)	(4,992)
Grants Payable - Individual Compassion UK	(336)	(336)
Grants Payable - Individual New Life Church Milton Keynes	(3,000)	(3,000)
Grants Payable - Individual - FABE Fund for Relief of Poverty	-	(1,800)
Grants Payable - Individual UCB	(32)	-

This page does not form part of the statutory financial statements.

Gateway Church Ashford

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	Total 2022 £	Total 2021 £
Wages and salaries	(159,800)	(128,585)
Staff pensions (Defined contribution) - pension scheme 1	(9,968)	(7,643)
Staff training	(2,520)	(823)
Travelling	(649)	(191)
Premises Hire	(1,673)	2,431
Insurance	(3,172)	(2,967)
GCA Events	(852)	(820)
Childrens Work	(4,495)	(974)
Events and Conferences	(5,064)	-
Evangelism	-	(636)
Computer software and maintenance costs	(7,920)	(6,182)
Trade subscriptions	(561)	(317)
Hire of plant and machinery (Spot hire)	(551)	-
Sundry expenses	(7,395)	(1,090)
Catering and Refreshments	(5,219)	(275)
Advertising	(854)	-
Bank charges	(733)	-
Casual wages	(342)	-
Light, heat and power	(10,862)	(6,538)
Repairs and maintenance	(105,496)	-
Repairs and maintenance	-	(35,743)
Repairs and maintenance	(12,152)	(6,247)
Repairs and renewals	-	(876)
Repairs and renewals	(6,247)	(1,624)
Telephone and fax	(3,626)	(1,697)
Computer software and maintenance costs	-	(431)
Printing, postage and stationery	(1,869)	(2,467)
Legal and professional fees	(9,346)	-
Legal and professional fees	-	(2,400)
Legal and professional fees	(2,385)	(708)
Loan interest	-	(19,747)
Loan interest	(19,453)	-
Accountancy fees	(2,556)	(3,613)
Legal and professional fees	-	(35)
	(443,036)	(279,762)

This page does not form part of the statutory financial statements.

GATEWAY CHURCH ASHFORD

England & Wales - Charity number 1102554

Accounts

AMENDED

Company registration number: 04984514

Charity registration number: 1102554

Gateway Church Ashford

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Manningtons
8 High Street
Heathfield
East Sussex
TN21 8LS



Gateway Church Ashford

Contents

Reference and Administrative Details	1
Trustees' Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 21

Gateway Church Ashford

Reference and Administrative Details

Trustees	Miss Rebecca Jane Moye Mr James Peter Cole Mr Stephen Anthony Brooks Barnabas James Morgan Hall Ellen Verlinden David Paul Jeacock
Secretary	Mr Stephen Anthony Brooks
Principal Office	The Riverside Centre Clock House Ashford Kent TN23 4YN
Company Registration Number	04984514
Charity Registration Number	1102554
Independent Examiner	Manningtons 8 High Street Heathfield East Sussex TN21 8LS

Gateway Church Ashford

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The Church's objectives are:—

- to advance the Christian faith

- to relieve persons who are in conditions of need hardship or distress as a result of local, national or international emergency or disaster, or due to their social, medical or economic circumstances

- to educate and assist young persons through their leisure activities so as to develop their physical, mental and spiritual capacity that they may grow to full maturity as individuals and members of society and that their conditions of life may be improved

- to advance education in family life in marriage and family relationships.

The Church seeks to carry out these objectives by meeting on Sundays for worship and Bible teaching and during the week in groups where we focus on growing as disciples of Jesus. It is then also involved in a number of community initiatives.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the church should undertake. In the opinion of the trustees, the activities described below demonstrate the church's commitment to providing public benefit to the community.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Gateway Church Ashford

Trustees' Report

Achievements and performance

Like many organisations the Coronavirus (Covid-19) pandemic had a significant impact on the normative functioning of the church throughout the financial year. In person Sundays meetings were suspended on 20th March 2020 and resumed with restrictions from 18th October. The restrictions resulted in much of the church moving 'online'. Meetings began taking place on video conferencing platforms and watched via live streams each week.

The resulting impact of these enforced changes to our operations was an 13.8% decrease in income, caused mainly through the inability to host in person meetings. However, the organisation was able to mitigate this impact through no longer hiring the North School for our Sunday meetings and instead moving to the Riverside Centre. This, coupled with savings in day to day operating costs, ensured the financial stability of the charity throughout the year.

Whilst the pandemic severely affected the running of the church it also presented opportunities to reach out and serve our local communities in new ways.

From April through to September Gateway partnered with other churches from across Ashford to operate as a Food Bank serving many in need.

In October 2020 we made the decision to begin work on Phase 1 of our redevelopment of the Riverside Centre, renovating the classrooms along the north elevation of the building to be used for children's and youth work and mid-week ministries. Completed in December 2020, these rooms were quickly utilised in hosting socially distanced groups for vulnerable groups during the Tier 4 restrictions. Following this they were utilised for midweek church groups for adults and young people.

At Christmas we launched 'Give a Gift', giving over 270 Christmas presents out to families in need across Ashford. This initiative has developed links with local primary and secondary schools and helped to meet a material need within the town. These links led to further collaboration including a Easter Hamper project in March 2021.

As the church approached 2021 we began to plan for our long term future at the Riverside Centre with the expectation and aim of no longer hiring premises for our Sunday meetings. This plan was staggered initially enlarging the hall to a capacity of 140 with a further extension to accommodate 200 planned for later half of 2021. The initial phase of this development was completed for January 2021 and enabled further space for in person meetings when they resumed with restrictions on 14th March.

Staffing roles also developed in order to facilitate the various projects and initiatives which were undertaken. A greater focus on online and digital communication resulted in the move to appoint a communications manager and the need for further pastoral capacity resulted in the appointment of a full time children's and youth pastor and a part time pastor to work with adults.

The impact of Coronavirus has changed the priorities of the church to be more outward and community focused, recognising the need to utilise the Riverside Centre to serve the local community with the love and gospel of Jesus. These changes have resulted in the aim of opening up a community café to serve as a single point of access to the other services and groups that we run as a church community.

The trustees (who are also the directors of Gateway Church Ashford for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Gateway Church Ashford

Trustees' Report

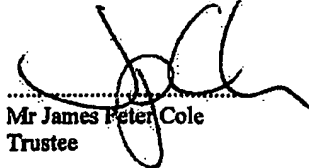
Statement of Trustees' Responsibilities

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 17 December 2021 and signed on its behalf by:



Mr James Peter Cole
Trustee

Gateway Church Ashford

Independent Examiner's Report to the trustees of Gateway Church Ashford

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 21.

Respective responsibilities of trustees and examiner

As the charity's trustees of Gateway Church Ashford (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Gateway Church Ashford are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


Independent examiner's statement

Since Gateway Church Ashford's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of Manningtons, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Gateway Church Ashford as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.


.....
A J Thomson FCA
Manningtons

8 High Street
Heathfield
East Sussex
TN21 8LS

17 December 2021

Gateway Church Ashford

Statement of Financial Activities for the Year Ended 31 March 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	270,752	333	271,085
Other trading activities	4	(507)	-	(507)
Investment income	5	226	-	226
Total income		<u>270,471</u>	<u>333</u>	<u>270,804</u>
Expenditure on:				
Charitable activities	6	(204,606)	(75,156)	(279,762)
Total expenditure		<u>(204,606)</u>	<u>(75,156)</u>	<u>(279,762)</u>
Net income/(expenditure)		65,865	(74,823)	(8,958)
Transfers between funds		(34,721)	34,721	-
Net movement in funds		31,144	(40,102)	(8,958)
Reconciliation of funds				
Total funds brought forward		681,097	40,102	721,199
Total funds carried forward	18	<u>712,241</u>	-	<u>712,241</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	310,514	900	311,414
Other trading activities	4	120	1,966	2,086
Investment income	5	743	-	743
Total income		<u>311,377</u>	<u>2,866</u>	<u>314,243</u>
Expenditure on:				
Charitable activities	6	(242,119)	(89,281)	(331,400)
Total expenditure		<u>(242,119)</u>	<u>(89,281)</u>	<u>(331,400)</u>
Net income/(expenditure)		69,258	(86,415)	(17,157)
Transfers between funds		(49,751)	49,751	-
Net movement in funds		19,507	(36,664)	(17,157)
Reconciliation of funds				
Total funds brought forward		661,589	76,766	738,355
Total funds carried forward	18	<u>681,096</u>	<u>40,102</u>	<u>721,198</u>

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 10 to 21 form an integral part of these financial statements.

Gateway Church Ashford

**Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

The funds breakdown for 2020 is shown in note 18.

The notes on pages 10 to 21 form an integral part of these financial statements.

Gateway Church Ashford

**(Registration number: 04984514)
Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	13	813,324	830,319
Current assets			
Debtors	14	7,272	25,829
Cash at bank and in hand	15	<u>250,803</u>	<u>232,625</u>
		258,075	258,454
Creditors: Amounts falling due within one year	16	<u>(31,447)</u>	<u>(33,727)</u>
Net current assets		<u>226,628</u>	<u>224,727</u>
Total assets less current liabilities		1,039,952	1,055,046
Creditors: Amounts falling due after more than one year	17	<u>(327,711)</u>	<u>(333,848)</u>
Net assets		<u>712,241</u>	<u>721,198</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		-	40,102
Unrestricted income funds			
Unrestricted funds		<u>712,241</u>	<u>681,096</u>
Total funds	18	<u>712,241</u>	<u>721,198</u>

The notes on pages 10 to 21 form an integral part of these financial statements.

Gateway Church Ashford

**(Registration number: 04984514)
Balance Sheet as at 31 March 2021**

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

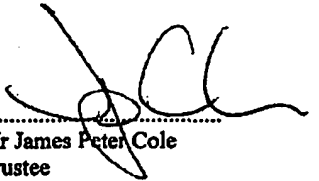
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 6 to 21 were approved by the trustees, and authorised for issue on 17 December 2021 and signed on their behalf by:


.....
Miss Rebecca Jane Moye
Trustee


.....
Mr James Peter Cole
Trustee

The notes on pages 10 to 21 form an integral part of these financial statements.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

The Riverside Centre

Clock House

Ashford

Kent

TN23 4YN

These financial statements were authorised for issue by the trustees on 17 December 2021.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Gateway Church Ashford meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

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

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds		Restricted funds £	Total funds £
	Designated £	General £		
Donations and legacies;				
Donations from individuals	3,850	218,508	-	222,358
Gift aid reclaimed	-	43,642	333	43,975
Grants, including capital grants;				
Government grants	-	400	-	400
Other income from donations and legacies	-	4,352	-	4,352
Total for 2021	3,850	266,902	333	271,085
Total for 2020	-	310,514	900	311,414

4 Income from other trading activities

	Unrestricted funds	Restricted funds £	Total funds £
	General £		
Trading income;			
Other trading income	(507)	-	(507)
Total for 2021	(507)	-	(507)
Total for 2020	120	1,966	2,086

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	<u>226</u>	<u>226</u>
Total for 2021	<u>226</u>	<u>226</u>
Total for 2020	<u>743</u>	<u>743</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total funds £
		18,051	23,916	41,967
Depreciation, amortisation and other similar costs		9,970	13,697	23,667
Grant funding of activities		19,464	1,800	21,264
Staff costs		136,228	-	136,228
Allocated support costs	7	17,245	35,743	52,988
Governance costs	7	3,648	-	3,648
Total for 2021		204,606	75,156	279,762
Total for 2020		242,119	89,281	331,400

In addition to the expenditure analysed above, there are also governance costs of £3,648 (2020 - £3,815) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total funds £
Allocated support costs	3,648	3,648
Total for 2021	3,648	3,648
Total for 2020	3,815	3,815

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Grant-making

Analysis of grants

The support costs associated with grant-making are £Nil (31 March 2020 - £Nil).

Below are details of material grants made to institutions

Name of institution	Activity	2021 £	2020 £
Gifts to Individuals		10,536	4,652
KA Apostolic		4,992	3,000
New Life Church Milton Keynes		3,000	-
FABE Fund for Relief of Poverty		1,800	-
Mission Aviation Fellowship		600	600
Compassion UK		336	-
Hope For Kids International		-	4,296
Kings Church Horsham		-	8,400
Mercy Ships		-	1,200
		<u>21,264</u>	<u>22,148</u>

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Depreciation of fixed assets	<u>23,667</u>	<u>20,773</u>

10 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

Barnabas James Morgan Hall

Barnabas James Morgan Hall received remuneration of £35,941 (2020: £Nil) during the year.

No trustees have received any reimbursed expenses from the charity during the year.

Donations made by the trustees without any conditions attached totalled £31,198 for the year (2020 - £28,578).

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	128,585	108,345
Social security costs	-	7,176
Pension costs	7,643	5,006
	<u>136,228</u>	<u>120,527</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Pastoral	5	5
Admin	2	2
	<u>7</u>	<u>7</u>

No employee received emoluments of more than £60,000 during the year.

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2020	864,866	25,325	890,191
Additions	-	6,672	6,672
At 31 March 2021	<u>864,866</u>	<u>31,997</u>	<u>896,863</u>
Depreciation			
At 1 April 2020	43,928	15,944	59,872
Charge for the year	13,698	9,969	23,667
At 31 March 2021	<u>57,626</u>	<u>25,913</u>	<u>83,539</u>
Net book value			
At 31 March 2021	<u>807,240</u>	<u>6,084</u>	<u>813,324</u>
At 31 March 2020	<u>820,938</u>	<u>9,381</u>	<u>830,319</u>

14 Debtors

	2021 £	2020 £
Trade debtors	-	487
Prepayments	3,120	3,120
Other debtors	4,152	22,222
	<u>7,272</u>	<u>25,829</u>

15 Cash and cash equivalents

	2021 £	2020 £
Cash on hand	31	24
Cash at bank	250,772	232,601
	<u>250,803</u>	<u>232,625</u>

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Bank loans	25,884	25,884
Other creditors	2,203	4,483
Accruals	3,360	3,360
	<u>31,447</u>	<u>33,727</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Creditors: amounts falling due after one year

	2021	2020
	£	£
Bank loans	<u>327,711</u>	<u>333,848</u>

18 Funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Unrestricted					
<i>General</i>					
Unrestricted Funds	586,097	266,621	(204,606)	(34,721)	613,391
<i>Designated</i>					
Reserve Fund	65,000	-	-	-	65,000
Riverside Building Fund	-	3,850	-	-	3,850
Tithe Fund	30,000	-	-	-	30,000
	<u>95,000</u>	<u>3,850</u>	<u>-</u>	<u>-</u>	<u>98,850</u>
Total Unrestricted	<u>681,097</u>	<u>270,471</u>	<u>(204,606)</u>	<u>(34,721)</u>	<u>712,241</u>
Restricted					
Riverside Building Fund	-	333	(73,356)	73,023	-
FABE Fund	40,102	-	(1,800)	(38,302)	-
Total restricted	<u>40,102</u>	<u>333</u>	<u>(75,156)</u>	<u>34,721</u>	<u>-</u>
Total funds	<u>721,199</u>	<u>270,804</u>	<u>(279,762)</u>	<u>-</u>	<u>712,241</u>

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
Unrestricted Funds	519,174	311,377	(242,118)	(2,336)	586,097
<i>Designated</i>					
Reserve Fund	65,000	-	-	-	65,000
Riverside Building Fund	47,415	-	-	(47,415)	-
Tithe Fund	30,000	-	-	-	30,000
	<u>142,415</u>	<u>-</u>	<u>-</u>	<u>(47,415)</u>	<u>95,000</u>
Total unrestricted funds	<u>661,589</u>	<u>311,377</u>	<u>(242,118)</u>	<u>(49,751)</u>	<u>681,097</u>
Restricted					
Riverside Building Fund	36,663	2,866	(89,280)	49,751	-
FABE Fund	40,102	-	-	-	40,102
Total restricted funds	<u>76,765</u>	<u>2,866</u>	<u>(89,280)</u>	<u>49,751</u>	<u>40,102</u>
Total funds	<u>738,354</u>	<u>314,243</u>	<u>(331,398)</u>	<u>-</u>	<u>721,199</u>

The specific purposes for which the funds are to be applied are as follows:

Designated Funds:

Reserve Fund

This fund represents monies set aside as reserves in accordance with best practice.

Riverside Building Fund

This fund is money designated from a legacy to the Riverside Building Project.

Tithe Trust

This fund is money designated from a legacy as a tithe to be distributed in due course

Restricted Funds:

Riverside Building Fund

This fund represents monies donated towards the costs of building and maintaining a permanent premises for the work of the church. The excess building work and other Riverside costs have been transferred against the Designated Funds.

FABE Fund

This fund represents the balance of funds from Gateway Furniture and Baby Project, restricted to the relief of poverty and the advancement of education.

Gateway Church Ashford

Notes to the Financial Statements for the Year Ended 31 March 2021

19 Analysis of net assets between funds

	Unrestricted funds General £	Total funds at 31 March 2021 £
Tangible fixed assets	813,324	813,324
Current assets	258,075	258,075
Current liabilities	(31,446)	(31,446)
Creditors over 1 year	<u>(327,711)</u>	<u>(327,711)</u>
Total net assets	<u>712,242</u>	<u>712,242</u>

20 Analysis of net funds

	At 1 April 2020 £	Financing cash flows £	At 31 March 2021 £
Cash at bank and in hand	<u>232,625</u>	<u>18,178</u>	<u>250,803</u>
	<u>232,625</u>	<u>18,178</u>	<u>250,803</u>

21 Related party transactions

During the year the charity made the following related party transactions:

Aggregate compensation
(Remuneration of key management personnel)

At the balance sheet date the amount due to/from from Aggregate compensation was £Nil (2020 - £75,162).