

Company registration number 05119548 (England and Wales)

Charity registration number 1107156 (England and Wales)

THE O'CONNOR GATEWAY TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

THE O'CONNOR GATEWAY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr D M Edwards	
	Mrs K M Gray	(Appointed 1 May 2024)
	Mr D G Matthews	
	Mr C B Robinson	
	Mr F W Saunders	
	Ms A Thomas	
	Ms E Turton	
Country of incorporation	United Kingdom (England and Wales)	05119548
Charity registration	England and Wales	1107156
Registered office	126 Station Street Burton upon Trent DE14 1BX	

THE O'CONNOR GATEWAY TRUST

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THE O'CONNOR GATEWAY TRUST
(Limited by Guarantee)

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 March 2025

The Trustees, who are also directors of the charity for the purpose of the Companies Act, submit their annual report and the audited financial statements for the Year Ended 31 March 2025. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual return and financial statements of the charity.

Mission Statement

"The advancement of individuals who have undergone drug and/or alcohol treatment and rehabilitation, enabling them to confidently and fully participate in society".

Vision

"Every individual is given the chance to recover from addiction and live a fulfilling, independent life."

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trust is a charitable company limited by guarantee and was incorporated on 5 May 2005. It is governed by a Memorandum and Articles of Association dated 5 May 2005 and its objects are to facilitate individuals, who have undergone drug and alcohol rehabilitation, to integrate back into their local community equipped with living skills and a vocation and to help individuals to become productive and positive members of their community.

The Trust aims to achieve these objectives by providing training in basic skills in order that beneficiaries may live an independent life. Providing a safe, respectful environment where individuals can undergo a series of workshops, training, education and group/individual work in order to:

- a) Endeavour to reduce unemployment and State dependence among drug and alcohol misusers by exploring future career prospects and the necessary skills required to attain this goal.
- b) Reduce debts incurred and to promote the importance of money management by developing individual management and budgeting plans to attain financial security and independence.
- c) Reduce homelessness among drug and alcohol misusers and enable individuals to find a home and develop the skills to maintain future security through tenancy or a mortgage.
- d) Reduce accidents within the home, by developing and promoting understanding of basic DIY, health and safety.
- e) Improve unhealthy lifestyles by promoting an understanding of nutrition, a healthy diet and food hygiene.
- f) Reduce drug and alcohol related crime in the community by enabling individuals to understand the consequences of crime related activities and behaviour through therapeutic interventions.
- g) Create healthy relationships within the family unit through therapeutic interventions.
- h) Reduce the incidence of relapse and the return to substance misuse by providing a relapse intervention.

TRUSTEES AND THEIR INTERESTS

The directors in office during the period are listed on page 1. Also listed on page 1 is the charity's registered number, the charity's registered office address and the charity's bankers.

We, the Directors of the company who held office at the date of approval of these Financial Statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware; and

- we have taken all the steps that we ought to have taken as Directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information

FINANCIAL AND ACTIVITIES REVIEW

The Statement of Financial Activities for the year is set out on page 11 of the financial statements. A summary of the financial results and the work at the charity is set out below.

The Charity has reported a surplus/(deficit) of (12,739) (2024: 12,849), this surplus/(deficit) relates to the restricted fund £(1,103) (2024:£(88)), unrestricted fund £(11,636) (2024: £12,937).

There were several contracts, service agreements and donations either received, renewed or agreed during the year.

VOLUNTEERS

The Trust is grateful for the unstinting efforts of its volunteers who are involved in service provisions and fund raising. It is estimated that over 26,416 (2024: 17,056) volunteer hours were provided during the year. If this is conservatively valued at £12.60 an hour, then the volunteer efforts amount to over £ 332,842 (2024: £204,672). The Trust has volunteer co-ordinators to ensure that the best value is derived from the sterling efforts of its volunteers.

ACHIEVEMENTS AND PERFORMANCE

There were several contracts, service agreements and donations either received, renewed or agreed during the year. The Trust continued to develop its work across each of the following areas:

- Advising on gaps between rehabilitative care and community integration
- Running social enterprises for the service to operate from
- Developing a strategic overview and future plan for the next five years
- Focusing on sourcing funding streams
- Promoting its charitable aims

The Trust has also promoted the benefits of rehabilitating drug and alcohol users by providing a number of activities:

- Service Users providing voluntary work with local organisations and charities
- The Service User forum has representation at management boards and at National Forums
- Service User representation at National Treatment Agency Forums

Community Recovery Academy, Burton-on-Trent - The National Lottery Community Fund

The Trust received financial support from The National Lottery Community Fund to establish and embolden the work of its Community Recovery Academy. It proudly achieved the following project outcomes over the course of the two-year grant funding agreement:

Project Objectives:	Outcomes:
To engage 70 people over 2 years – the majority of whom are classed as 'economically inactive'	The Recovery Academy engaged with 158 people 135 Accessed the programme 121 completed the full programme
Self-reported reduction in feelings of isolation	118 (98%) self-reported reductions of feeling in isolation
Self-reported improvement in wellbeing	120 (99%) self-reported improved wellbeing

Self-reported confidence in service users' ability to gain employment or access training	108 (89%) self-reported increased confidence in their ability to gain employment or access training
Self-reported improved housing circumstances	80 of the 121 people required support with housing. Of the 80 (100%) self-reported that they had accessed support from our Housing Team and had improved their housing circumstances by living in a safe environment.
Accessing support from housing teams	
Gaining Volunteer experience	120 (99%) gained volunteer experience whilst on the programme.
Gaining employment	82 (68%) went on to gain employment, secure a volunteer role and/or enrolled onto an education course.

Several local outreach projects have been successfully delivered and delivered – summarised below:

Local Project	Summary	Additional information
Beresford and Kingfisher Community Gardens Project – Trent & Dove Housing	We conduct weekly sessions at the garden which are universally popular with our service users. As our client base fluctuates and rises in numbers dependant on progress through the treatment program the sessions range from between 1 and 7 participants with an average of 4.	
Drama Club	- Our Drama Club empowers service users to build confidence, take risks, express themselves, and have fun. - It's led by a qualified drama therapist who previously completed her placement at the BAC and dedicates her time to run these sessions as a gesture of gratitude.	
Recovery is Out There (RIOT)	Involving people with Lived Experience provides the opportunity for people in addiction to have hope. Often when people get in to recovery, they move away from associating with people who are still using drugs and alcohol and RIOT was set up to enable those in recovery to be champions of recovery. “I was you; you can be me” was the original aim of the group and since 2009 RIOT have been supporting people to realise their true potential. People with lived experience provide:	Our RIOT volunteers share their lived experience to give hope and inspire others that recovery is possible. One of our volunteers, Nicola, has been going to HMP Foston Hall to share her strength and hope with others. The quote from Nicola below describes how important this work is to our volunteers as well as the people they are sharing their stories with during these sessions: “I was asked to give a lived experience talk at Foston Hall prison due to my own experiences in addiction and recovery. I lived I'm active addiction for 26 years and in this time I served 7 jail sentences.

	• Inspiration and visible recovery • Lived experience shares • Peer support • Encouragement to engage with treatment programmes	I was keen to visit Foston Hall as this was one of the jails I served my time in. I delivered a shared experience session with a group of 10/12 woman who opened up their experiences and shared very openly with me, they had trust in me from the word go and related with so much I had to say, they were also eager to find recovery themselves. I only wished that when I was deep in my addiction in my prison cell that someone had come and spoken to me as it may of helped me find recovery earlier. I got so much out of the day, it made me feel so grateful for my own recovery and knowing that I helped others."
Rainbow RIOT	Offers support and understanding for LGBTQIA+ individuals navigating recovery from addiction. There's a weekly meeting as well as numerous social opportunities to enjoy with like-minded people in recovery.	 The image shows a poster for 'RAINBOW R.I.O.T. RECOVERY IS OUT THERE' with a list of questions: 'Struggling with sexuality?', 'Tired of being someone you're not?', 'Thinking you're alone?', 'Suffering in silence?', and 'Hiding behind alcohol and drugs?'. It also states 'WE'VE BEEN THERE' and provides the location 'BURTON COMMUNITY FIRE STATION, MOOR STREET, BURTON ON TRENT, DE14 3SU' and time 'EVERY THURSDAY 6:30 - 7:30PM'. Logos for BAC and the Recovery Academy are at the bottom. To the right is a photo of three people (two men and one woman) standing in front of a shop called 'Langan's The Rooms' which has a sign that says 'Supporting Our Community'.
Nutrition and Health Eating	• Weekly sessions in Langan's training kitchen. • The groups are being run by a graduated service user with over 30 year's chef experience, who is volunteering on Recovery Academy to give back. • The service users learn basic cooking skills, how to cook on a budget, healthy eating, and fun baking.	 The image shows two men in a kitchen. One man is wearing a blue shirt and the other is wearing a black t-shirt with a green graphic. They are both smiling and giving thumbs up. In front of them are two plates of food, one with a burger and one with a bowl of food.
Housing	• Acknowledging that some Recovery Academy members would benefit from Supported Housing, we offered options/opportunities for them to reside in our own Recovery Housing Accommodation (located in Burton-on-Trent, Cannock and Stoke-on-Trent)	'Derventio Housing work closely with the Recovery Academy at Burton Addiction Centre and take many referrals from their service. BAC is a vital service that provides drug and alcohol rehabilitation for hundreds of people. We have taken in several clients that have completed their rehabilitation programme with the Recovery Academy and have supported them with successful move ons into the wider community.

	We also recognised that this option is not always right for them – so as well as supporting them to get onto relevant housing lists for their local community we partnered with Derventio and Nacro Housing, who provided safe/suitable/supported accommodation.	This is a much-needed service that has a successful impact on the local community.' Lee Henchcliffe – Deventio Housing
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Securing Employment

The Trust's Recovery Academy – via its Job Club (facilitated by an Academy Coach) – provided service users with the knowledge and understanding necessary to gain confidence, access training, secure job interviews and enter employment, working closely with:

- DWP to ensure that service users received the right benefits
- Acorn Training – who offered Apprenticeships, Training, Employability Support, and Youth/Justice Services
- Burton Rotary Club – who supported service users every month with the provision of mock job interviews/feedback

Our Recovery Academy Coach has supported people into further education, secure volunteer roles and paid work as follows:

Breakdown:

36 – Enrolled onto further education courses

44 – Secured volunteer roles

30 – Paid employment

Roles include employment with BAC O'Connor, Langan's Tea Rooms, Betterway Recovery, the Home Office, Police officer, construction companies, NHS and a gym instructor.

Social Enterprise – Langan's Tea Rooms, Burton-on-Trent

Many members of the Recovery Academy donated their time as volunteers at Langan's Tea Rooms. The Tea Rooms trade as a Social Enterprise where volunteers gain valuable skills and 'give back' in providing service(s) to our community in person. Their day-to-day contribution there is considerable and undoubtedly helped it to achieve its' Good Food Award (Gold Seal) status again (for the Fourth consecutive year).

Locality Deal Fund (Cannock Chase District Council)

The Council received Locality Fund Deal monies from the Staffordshire Commissioner and allocated proportions of this money to chosen service providers who help to support local Community Safety priorities. The Trust received £6,000 (12 months) funding to part fund the provision of a senior floating support worker. This worker provides support to the Trust's graduates living in three Recovery Houses (at Cannock, Stoke and Burton). This enables them to develop and enhance independent living skills and reintegrate back into the community, following an abstinence-based rehabilitation programme from alcohol and substance misuse.

Stoke Recovery Service

The Trust formed a partnership with We Are With You (formerly Addaction) and originally won the tender to deliver a recovery service within Stoke-on-Trent (SRS). The project started in November 2015. When the contract for this service was re-commissioned, the Trust was successful, alongside its partners BAC, We Are With You and the North Staffordshire Combined Healthcare Trust, in being awarded the contract for five years from January 2019 with an option to extend for a further two years.

We employ a Recovery Co-ordinator and two qualified psychotherapists. The service supports people who are in abstinent recovery after engagement with the Stoke on Trent Community Drug and Alcohol Service. The service has continued to grow and

provides a range of activities to those who are abstinent in the Community to help and support them in engaging with the wider community and in developing their recovery capital, these include:

Relapse awareness
Gender specific groups
Exercise and health groups
Volunteering opportunities
Farm projects
Fun in Recovery Groups
Mutual Aid Support Groups

The SRS project also supports individuals to secure employment opportunities and supports individuals to access secure and stable accommodation which is vital for sustained recovery.

Stoke-on-Trent City Council opened a new tender process in 2023 for a new CDAS (Community Drug and Alcohol Service) contract to start from 1 April 2024, running until 31 March 2029, which incorporated the Stoke Recovery Service (managed by the Trust).

The Contract was won by BAC O'Connor in partnership with WithYou and has been successfully mobilised and continues to provide support to many adults and young people living across Stoke-on-Trent. Since 1 April 2024, BAC O'Connor operates the whole service in partnership with WithYou, which includes a sub-contracted Stoke Recovery Service relationship with the O'Connor Trust building on the foundation we created together for local communities. The total contract includes access and engagement, criminal justice, recovery, young people and families, IPS, rough sleepers' services, detox, rehab and clinical services.

FUTURE DEVELOPMENTS

- To continue to embolden the Recovery Academy's work and capacity with a full programme of structured workshops, social opportunities and training for our service users
- To continue to build repeat custom and reputation for service quality at Langan's Tea Rooms (Burton), promoting menus and services on our social media channels
- To continue to promote the objectives of the charity and educate the community at large around addiction
- To reduce re-offending within the group of individuals accessing the programme
- To continue to promote the work of the Trust within the Criminal Justice System and drug services promoting referrals of service users. A bid has been submitted for people with lived experience to deliver talks in local prisons.
- To continue to strengthen local networks – particularly with the VSCE Sector - and regional relationships with commissioners

PUBLIC BENEFIT

The O'Connor Gateway Trust has continued to assist those who desire to, to receive work experience, training and life skills through employment and voluntary work placements at the Tea Rooms. Langan's Tea Rooms provide further public benefit in that they create an extra step of the rehabilitating back into society process. This creates a public benefit to not only those clients being rehabilitated, but to their future employers and members of the public visiting the tea rooms.

TRUSTEES' RESPONSIBILITIES

The Trustees' (who are also the Directors of the O'Connor Gateway Trust (Limited by Guarantee) for the purposes of the company law) are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the directors to prepare financial statements for each financial Period which give a true and fair view of the state of affairs of the Charitable Company and of the incoming resources and application of resource, including the income and expenditure, of the Charitable Company for that period.

In preparing the financial statements, the trustees are required to:-

- select suitable accounting policies and then 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;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the company and to 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.

In so far as the Trustees are aware:

- There is no relevant audit information of which the Charitable Company's auditor is unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

AUDITORS

Brooks Mayfield are deemed to be appointed under Section 487(2) of the Companies Act 2006.

The Trustees' Annual Report has been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies.

On behalf of the board

Mrs K Gray
Director

Dated:

THE O'CONNOR GATEWAY TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF THE O'CONNOR GATEWAY TRUST

I report to the trustees on my examination of the financial statements of The O'Connor Gateway Trust (the trust) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the trust (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

Since the trust's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, 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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.

Chris Blue FCCA

bk plus limited
Chartered Certified Accountants
Azzurri House
Walsall Road
Aldridge
Walsall
WS9 0RB

24 December 2025

THE O'CONNOR GATEWAY TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income and endowments from:							
Donations and legacies		215,661	149,041	364,702	172,529	125,916	298,444
Charitable activities		749	878	1,627	2,617	-	2,617
Other trading activities	2	2,283	-	2,283	649	-	649
Other income	3	1,971	-	1,971	-	-	-
Total income		<u>220,664</u>	<u>149,919</u>	<u>370,583</u>	<u>175,795</u>	<u>125,916</u>	<u>301,710</u>
Expenditure on:							
Raising funds		164,949	90,921	255,870	96,225	70,999	167,224
Charitable activities		66,442	61,010	127,452	66,633	55,006	121,639
Total expenditure	4	<u>231,391</u>	<u>151,931</u>	<u>383,322</u>	<u>162,858</u>	<u>126,005</u>	<u>288,863</u>
Net income/(expenditure)		(10,727)	(2,012)	(12,739)	12,937	(89)	12,847
Transfers between funds		(909)	909	-	(283)	283	-
Net movement in funds	5	(11,636)	(1,103)	(12,739)	12,654	194	12,847
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>146,308</u>	<u>1,103</u>	<u>147,411</u>	<u>133,654</u>	<u>908</u>	<u>134,562</u>
Fund balances at 31 March 2025		<u>134,672</u>	<u>-</u>	<u>134,672</u>	<u>146,308</u>	<u>1,103</u>	<u>147,411</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE O'CONNOR GATEWAY TRUST

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	9		16,214		19,540
Investments	10		200		200
			<u>16,414</u>		<u>19,740</u>
Current assets					
Debtors	11	104,918		188,444	
Cash at bank and in hand		31,926		87,015	
		<u>136,844</u>		<u>275,459</u>	
Creditors: amounts falling due within one year	12	(18,586)		(147,788)	
		<u></u>		<u></u>	
Net current assets			118,258		127,671
Total assets less current liabilities			<u>134,672</u>		<u>147,411</u>
The funds of the trust					
Restricted income funds	15	-			1,103
Unrestricted funds	16		134,672		146,308
			<u>134,672</u>		<u>147,411</u>

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 24 December 2025

Mrs K M Gray
Trustee

THE O'CONNOR GATEWAY TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

The O'Connor Gateway Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is 126 Station Street, Burton upon Trent, DE14 1BX.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the trust's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE O'CONNOR GATEWAY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% Reducing Balance
Fixtures and fittings	15% Reducing Balance
Computers	33% Reducing Balance
Motor vehicles	25% Reducing Balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

A subsidiary is an entity controlled by the trust. Control is the power to govern the financial and operating policies of the entity so as to obtain benefits from its activities.

1.8 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE O'CONNOR GATEWAY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	2,283	649

3 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	1,971	-

THE O'CONNOR GATEWAY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Expenditure on charitable activities

	31 March 2025 £	31 March 2024 £
Raising donations and legacies		
Staff costs	250,736	159,277
Rent, rates and water	4,380	1,582
Insurance	4,660	3,010
Light and heat	12,355	22,913
Telephone and office costs	2,617	1,093
Motor and travel costs	20,018	14,639
Radio costs	1,347	1,375
Computer costs	4,501	2,624
Events and education	-	303
Support costs	6,000	6,000
	306,614	212,816
Investment management costs		
Property repairs	9,525	387
Maintenance charges	7,581	11,411
	17,106	11,798
Additional overheads		
Running cost contributions	45,856	45,600
Welfare	3,696	7,802
Subscriptions and licencing	1,366	1,354
Training and recruitment	3,005	1,100
DBS costs	484	286
Bank charges	62	160
	54,469	56,302
Aggregate amounts	378,189	280,916
Depreciation	5,133	7,947
Total Expenditure	383,322	288,863
Analysis by fund		
Unrestricted funds	231,391	162,858
Restricted funds	151,931	126,005
	383,322	288,863

THE O'CONNOR GATEWAY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the independent examination of the charity's financial statements	6,000	6,000
	Depreciation of owned tangible fixed assets	5,134	7,947
	Profit on disposal of tangible fixed assets	(1,971)	-
		<u> </u>	<u> </u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

7 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	3	4
	<u> </u>	<u> </u>
Employment costs	2025	2024
	£	£
Wages and salaries	92,519	93,826
Agency and recharged salary costs	156,366	63,587
Employer pension costs	1,851	1,864
	<u> </u>	<u> </u>
	250,736	159,277
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE O'CONNOR GATEWAY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Tangible fixed assets

	Plant and equipment £	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost					
At 1 April 2024	12,897	31,209	48,612	34,534	127,252
Additions	-	-	3,545	-	3,545
Disposals	-	-	-	(14,600)	(14,600)
At 31 March 2025	12,897	31,209	52,157	19,934	116,197
Depreciation and impairment					
At 1 April 2024	8,785	28,282	40,544	30,101	107,712
Depreciation charged in the year	630	418	3,257	829	5,134
Eliminated in respect of disposals	-	-	-	(12,863)	(12,863)
At 31 March 2025	9,415	28,700	43,801	18,067	99,983
Carrying amount					
At 31 March 2025	3,482	2,509	8,356	1,867	16,214
At 31 March 2024	4,112	2,927	8,068	4,433	19,540

10 Fixed asset investments

	Other investments £
Cost or valuation	
At 1 April 2024 & 31 March 2025	200
Carrying amount	
At 31 March 2025	200
At 31 March 2024	200
Other investments comprise:	
Investments in subsidiaries	200
	200

Notes 2025 2024
£ £

THE O'CONNOR GATEWAY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	91,429	187,030
Prepayments and accrued income	13,489	1,414
	<u>104,918</u>	<u>188,444</u>

12 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		1,607	1,730
Government grants	13	8,092	43,994
Trade creditors		-	599
Other creditors		200	90,324
Accruals and deferred income		8,687	11,141
		<u>18,586</u>	<u>147,788</u>

13 Government grants

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>8,092</u>	<u>43,994</u>
Deferred income at 1 April 2024	43,994	43,994
Released from previous periods	<u>(35,902)</u>	<u>-</u>
Deferred income at 31 March 2025	<u>8,092</u>	<u>43,994</u>

14 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>1,851</u>	<u>1,864</u>

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

THE O'CONNOR GATEWAY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
	1,103	149,919	(151,931)	909	-
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	908	125,917	(126,005)	283	1,103

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
General funds	146,308	220,664	(231,391)	(909)	134,672
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General funds	133,654	175,795	(162,858)	(283)	146,308

THE O'CONNOR GATEWAY TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Related party transactions

The trustees neither received nor waived any emoluments during the year (2024: £Nil) through the Charity.

There were no expenses reimbursed to trustees during the year (2024: £Nil) through the Charity.

No trustee or other person related to the Charity had any personal interest in any contract or transaction entered into by the Charity during the year (2024: none).

During the year the Charity purchased and sold goods and services to The Burton Addiction Centre Limited, a company in which Mr A D Oliver was a director and shareholder. The purchases in the year were £227,782 (2024: £94,336) and the sales were £Nil (2024: £Nil). The purchases relate to costs invoiced to The Burton Addiction Centre Limited, which are shared services between the two companies, and these are recharged at cost. The Charity received donations from the company of £250,378 (2024: £38,410). At the balance sheet date £Nil (2024: £90,124) was owed to The Burton Addiction Centre Limited.

During the year the Charity purchased goods and services from O'Connor Gateway Trading Limited, a 100% wholly owned subsidiary of the Trust. The Charity provided financial assistance of £52,500 (2024: £90,000) and received financial assistance of £Nil (2024: £Nil) to contribute to running costs. The Trust also received £34,200 (2024: £45,600) in other grants. Purchases of £20,924 (2024: £31,597) are costs which are invoiced to O'Connor Gateway Trading Limited but are shared between the two companies. At the balance sheet date £91,429 (2024: £182,030) was owed to the Charity.

During the year the Charity had the following transactions with Langan's Tea Rooms (Cannock) Limited a 100% wholly owned subsidiary. The Charity provided financial assistance of £656 (2024: £Nil). At the balance sheet date £Nil (2024: £5,000) was owed to the Charity.

There were 5 key management personnel in the year who were all paid through a related party in kind cost £50,000.