

GATEWAY CHURCH MERSEYSIDE
SIGNIFICANT INFORMATION

Registered Company Number	5916906
Registered Charity Number	1119581
Trustees	Russell Kain (Chairman) Anthony Canning Kenneth Clark
Secretary	Anthony Canning
Registered Office	Goodlass House Goodlass Road Hunts Cross LIVERPOOL L24 9HJ
Solicitors	Fiona Bruce & Co Justice House 3, Grappenhall Road Stockton Heath WARRINGTON Cheshire WA4 2AH
Independent Examiner I	Ian Afflick 61 Tatton Road North Heaton Moor STOCKPORT Cheshire SK4 4QX
Bankers	HSBC Bank 23 Allerton Road Mossley Hill LIVERPOOL L18 2DA

GATEWAY CHURCH MERSEYSIDE
YEAR ENDED 31ST DECEMBER 2023
DIRECTORS REPORT

The Company is limited by Guarantee, being incorporated on 25th August 2006, and with Charity Commission on 11th June 2007. Its name was changed on 21 12 2011.

The Trustees throughout the Year and to the date of this report and the advisors are set out on the accompanying Information Page.

Appointment of Trustees.

Trustees are elders, or church members with eldership experience in the church and are selected from among the members who have shown themselves to be faithful, full of integrity, and who agree wholly with our statement of beliefs and our vision and values.

Aims and Organisation

To advance the Christian faith in accordance with our statement of beliefs. The advancement of education and the relief of hardship and distress. The geographical scope being the Merseyside, UK and the World.

The church (charity) provides a place of worship, teaching, pastoral care and fellowship for people within the Merseyside region.

Vision Statement

To be a Church in Liverpool that would truly love God and would passionately fulfil the Great Commission.

Public Benefit

The trustees are committed to enabling anyone from the community to worship at the church and become part of the church family. We regularly have people from the community visit the Sunday service as well as many of the weekly groups. It is intended that as many people as possible have their lives impacted by the gospel of Jesus Christ and we are always seeking ways to bring this message to the wider community in the form of both relief and teaching. The biblical teaching provides people with relational/interpersonal skills and equips them to face the challenges of life. We have done this in 2023 through numerous outreaches, training events, study groups and numerous social and specific interest groups. We have also given financial help to people in need locally, nationally and internationally.

Review of Activities & Achievements

The core of the church work includes:

- 1) Sunday services & occasional midweek services.
- 2) Various group activities/meetings/courses (Childrens groups, Young Adults group, Mens group, Ladies groups, Home based groups, training courses, prayer initiatives, social activities...)
- 3) Pastoral care of church and community members.
- 4) Training of leaders. Leadership training has been provided for local church members and other local & national churches, in the form of National Leadership Training events and visiting speakers.
- 5) Hardship relief in the form of donations/service to numerous individuals and national/international charities

The church (charity) provides a place of worship, teaching, pastoral support and fellowship for people within the Merseyside region. The prime purpose being that each person would be given the opportunity to know the God of the Bible and an opportunity to express their faith in real and practical ways amongst the people of Merseyside, the UK and the world

During 2023 the church (charity) was led and managed by three trustees. One elder (trustee) was employed full time by the church and the other two trustees worked on a voluntary basis, together with a team of leaders.

The core of the church (charity) work continues to be a Sunday morning and a Tuesday evening prayer service, Wednesday Young Adults group. mid-week house meetings, numerous open social events, community outreaches, support of charitable works (local and abroad) and training of church members and leaders.

There are two main meetings during the week (A Sunday Morning Service & Tuesday Evening Prayer Service) and various other groups that meet throughout the year. These groups include Bible Study groups, Young Adults groups and open social events. All groups are open to anyone in the wider community.

**GATEWAY CHURCH MERSEYSIDE
YEAR ENDED 31ST DECEMBER 2023
DIRECTORS REPORT (Continued)**

Through these various open groups and by motivating individuals within the church to voluntarily serve the Merseyside community (e.g. serving the elderly/sick delivering medicines and groceries, contacting those who are unwell, isolated, disabled & grieving...), the charity has seen people from the wider community joining the church and benefiting from our members community service. In addition, we run Childrens groups (ages 4-7 and 8-12) on a Sunday morning. We hosted various special events to serve the interests of the community e.g. Young Adults Social evenings, Memorial services, a Mothers' & Fathers' Day Service, an Easter Service, a Christmas Carol Service, Garston Community Fun Day and various social events.

The church (charity) gave 12.0% of its total income received from members to:

1) Various sources of need

- 1) e.g. *Angel Tree – Prison Ministry – UK.
- *CCFON (Christian Concern) – UK.
- *CBR - Abortion awareness projects – UK.
- *Samaritans Purse – A worldwide Childrens Christmas present distribution project.
- *The unemployed, refugees, the elderly, the sick and the hurting in Liverpool.
- *To various people within our church community, the wider UK church community and international outreach work into Mongolia, Uganda, Turkey, Australia, France, South Africa ...

2) The training and equipping of leaders through various means e.g. We hosted National and International church leaders who taught at various events.

Our goal is always to concentrate on the same activities and although we always attempt to increase the scale of them, the area of emphasis may change from year to year, according to the need.

Policies

The church (charity) policy, to provide relief of need/hardship, training for leaders, pastoral care of people and to support other church ministries (local & abroad) that do the same, has been reached. 12.0% of the charity' total income was used in this way, both in the UK and abroad.

The reserves at the beginning of the year were £ 47,000. The church (charity) which receives its funding from its members, did experience a loss in savings due to an additional employee on the payroll, and an increase in facility rental costs.

The reserve account at the end of 2023 had a balance of £46,000. The purpose of holding reserves is to ensure the work of the organisation can continue to meet its objectives, even in times of financial shortage; or, if needed, to use them for any one-off special expenditure or project. A long term goal is for the church to own a property of its own.

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Mr A Canning, Secretary
12 06 2024

GATEWAY CHURCH MERSEYSIDE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2023

INCOME & EXPENDITURE	Notes	Year to 31st December 2023			Year to
		Unrestricted	Restricted	Total	31 12 22
		Funds	Funds		Total
INCOMING RESOURCES		£	£	£	£
Offerings & Donations Received	1	81,805	1,140	82,945	86,915
Charitable Trading Sales		110		110	1,105
Investment Income		682		682	89
Other Income				0	4,487
TOTAL INCOMING RESOURCES		82,597	1,140	83,737	92,596
Less: RESOURCES EXPENDED					
<i>Direct Charitable Expenditure</i>					
Trading Cost of Sales		138		138	2,000
Promotional		168		168	0
Ministry Gifts		1,625	207	1,832	11,401
Other Ministry Expenses		45,211		45,211	47,590
Outreach		421		421	1,295
Poor Relief		3,544	1,055	4,599	1,118
Property Costs		8,856		8,856	9,122
		59,963	1,262	61,225	72,526
Support		23,102		23,102	17,130
Administration		1,834		1,834	1,743
TOTAL RESOURCES EXPENDED		84,899	1,262	86,161	91,399
NET (OUTGOING)/INCOMING RESOURCES					
For the Year		-2,302	-122	-2,424	1,197
FUND BALANCES as at 1st January 2023		55,638	532	56,170	54,973
as at 31st December 2023		53,336	410	53,746	56,170

GATEWAY CHURCH MERSEYSIDE
BALANCE SHEET
AS AT 31ST DECEMBER 2023

		31 12 23		31 12 22	
	Notes	£	£	£	£
FIXED ASSETS	3		4,790		6,180
Current Assets					
Debtors & Prepayments		2,323		1,640	
Cash at Bank		<u>47,452</u>		<u>49,187</u>	
		49,775		50,827	
Less: Current Liabilities payable within one year					
Creditors & Accruals		<u>819</u>		<u>837</u>	
NET CURRENT ASSETS			<u>48,956</u>		<u>49,990</u>
		£	<u>53,746</u>	£	<u>56,170</u>

Represented By:

FUNDS (Per Income & Expenditure Account)

Unrestricted					
General Fund			53,336		55,638
Restricted	5				
People Needs		387		362	
Other		<u>23</u>		<u>170</u>	
			<u>410</u>		<u>532</u>
		£	<u>53,746</u>	£	<u>56,170</u>

**GATEWAY CHURCH MERSEYSIDE
BALANCE SHEET (continued)
DIRECTORS STATEMENTS REQUIRED BY S 249B(4)
FOR THE YEAR ENDED 31ST DECEMBER 2023**

In approving these as of the company we hereby confirm:

- (a) that for the stated above the company was entitled to the exemption from audit under section 477 of the Companies Act 2006 ;
- (b) that the members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006;
- (c) that the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

The Financial statements were approved by the Board on 12th June 2024 and signed on its behalf by

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R Kain

**GATEWAY CHURCH MERSEYSIDE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GATEWAY CHURCH MERSEYSIDE
YEAR ENDED 31ST DECEMBER 2023**

I report on the accounts of the Company for the Year ended 31st December 2023, which are set out on pages 1 to 8.

Respective responsibilities of Trustees and Examiner

As Trustees of the Charity, you are responsible for the preparation of the Accounts; you consider that the Audit requirement of Section 144(2) of the Charities Act 2011 (the Act) does not apply. It is my responsibility to state, on the basis of procedures specified in the General Directions given by the Charity Commissioners under Section 145 (5)(b) of the Act, whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements

* to keep accounting records in accordance with section 130 of the Act: and

* to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act have not been met: or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
Ian Afflick
Accountant
61 Tatton Road North
Heaton Moor
STOCKPORT
Cheshire
SK4 4QX
20 06 2024

**GATEWAY CHURCH MERSEYSIDE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2023**

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account accruals and depreciation where relevant, in order to ensure consistency.

Gifts to Restricted Funds are accounted for upon receipt, though Restricted Tax Refunds are included when the net donation is received.

All Restricted gifts are separately recorded when received, though expenditure is not separately analysed when made, outstanding amounts being noted at the year end.

Gifts in kind are only recorded and included if material as income in the year given.

Only reimbursements of expenditure are netted off against such and not counted as income. Unpaid voluntary services, though not measured in monetary terms, are invaluable.

Unrestricted Funds are incoming resources, which can be used in accordance with the charitable objects at the discretion of the trustees.

Designated Funds are unrestricted funds set aside by the trustees for particular purposes.

Restricted Funds are to be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Assets are Capitalised, irrespective of finance sources and methods, provided such are permanently intended to be used by the Trust. Only items costing more than £150 will be capitalised and then only if they have a resale value of more than £50.

Current Assets are shown at the lower of cost and net realisable value.

Current Liabilities are shown at settlement value.

2. FUNDS & FUND TRANSFERS

Small amounts are given from time to time and Restricted Funds kept for such, though none are of any material amount or held for any great length of time.

	2023	2022
3. TRUSTEE'S EMOLUMENTS	£	£
Remuneration and other emoluments	<u>37,200</u>	<u>40,000</u>

GATEWAY CHURCH MERSEYSIDE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2023

4. FIXED ASSETS

	Leasehold Property	Musical & PA Equipment	Fixtures & Fittings	Computer Equipment	Total
COST	£	£	£	£	£
As at 01 01 23	2,030	18,093	17,285	7,802	45,210
Additions in Year			473		473
Less: Disposals in Year		-2,277	-112		-2,389
As At 31 12 23	2,030	15,816	17,646	7,802	43,294
DEPRECIATION					
As at 01 01 23	2,030	17,249	14,768	4,983	39,030
Charge for Year		154	263	592	1,009
Less: Disposals in Year		-1,452	-83		-1,535
As At 31 12 23	2,030	15,951	14,948	5,575	38,504
NET BOOK VALUE					
31 12 23	0	-135	2,698	2,227	4,790
31 12 22	0	844	2,517	2,819	6,180
Normal Depreciation Rates (Reducing Balance)	100%	20%	20%	33.33%	

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	4,790		4,790
Current Assets	49,365	410	49,775
Current Liabilities	-819		-819
Fund Balance at 31st December 2023	53,336	410	53,746

6. TRUSTEES & CONNECTED PERSONS CONTRACTS

One Trustee was employed by the Charity for ministerial services. One (year to 31 12 22 - one) Trustee's spouse was employed by the Company for services rendered and paid £ 15,600 (Year to 31 12 22 - £ 6,500). In this year only, the son of one Trustee was given £500 for his ministry trip.

Otherwise, expenses incurred in non-trustee capacities have also been claimed by Trustees and their spouses.

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 200 (Year to 31 12 22 - £190) for the independent examination of the accounts. He also received £300 (Year to 31 12 22 - £285) for the preparation of Accounts and other advice.

10).