

**GATEWAY CHURCH MERSEYSIDE
SIGNIFICANT INFORMATION**

Registered Company Number	5916906
Registered Charity Number	1119581
Trustees	Russell Kain (Chairman) Anthony Canning (resigned 09 02 25) Kenneth Clark Dr Michael Nkansah (appointed 12 02 25)
Secretary	Anthony Canning (resigned 09 02 25) Dr Michael Nkansah (appointed 12 02 25)
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	Ian Afflick 61 Bridge Street Kington Herefordshire HR5 3DJ
Bankers	HSBC Bank 23 Allerton Road Mossley Hill LIVERPOOL L18 2DA

GATEWAY CHURCH MERSEYSIDE
YEAR ENDED 31ST DECEMBER 2024
DIRECTORS REPORT

The Company is limited by Guarantee, being incorporated on 25th August 2006, and with Charity Commission number 1142766. 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 accountants' 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, 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 the weekly groups. It is intended that as many people as possible have their lives impacted by the gospel of Christ and we are always seeking ways to bring this message to the wider community in the form of both teaching. The biblical teaching provides people with relational/interpersonal skills and equips them to face life. We have done this in 2024 through numerous outreaches, training events, study groups and numerous 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 & 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 & 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 Bible and an opportunity to express their faith in real and practical ways amongst the people of Merseyside and the world.

During 2024 the church (charity) was led and managed by three trustees. One elder (trustee) was employed 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 and various other groups that meet in the year. These groups include Bible Study groups, Youth groups, Ladies & Mens groups and open social events. All groups are open to anyone in the wider community. Through 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 or grieving...), the charity has seen people from the wider community attend the church and benefit from our community service. In addition, we run Childrens groups (ages 4-7 and 8-12) on a Sunday morning.

**GATEWAY CHURCH MERSEYSIDE
YEAR ENDED 31ST DECEMBER 2024
DIRECTORS REPORT (Continued)**

We hosted various special events to serve the interests of the community e.g. A Line Dancing evening, Memorial services, a Mothers' & Fathers' Day Service, an Easter Service, a Christmas Carol Service, Garston Community Fun mornings, A Pensioners Breakfast, A Quiz evening and various other open social events.

The church (charity) gave 12.13% of its total income received from members to:

1) Various sources of need

1) e.g.

*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 Macedonia, Mongolia, Japan, France and Uganda

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

Our goal is always to concentrate on the same activities and although we always attempt to increase the 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 support other church ministries (local & abroad) that do the same, has been reached. 12.13% of the charity was used in this way, both in the UK and abroad.

The reserves at the beginning of the year were £ 46,000. The church (charity) which receives its funding from members, did experience a slight increase in savings.

The reserve account at the end of 2024 had a balance of £48,000. 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 property of its own.

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Dr Michael Nkansah, Secretary
30 03 2025

**GATEWAY CHURCH MERSEYSIDE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST DECEMBER 2024**

Year to 31st December 2024

INCOME & EXPENDITURE		Notes		
		Unrestricted Funds	Restricted Funds	Total
INCOMING RESOURCES				
				£
Offerings & Donations Received	1	90,089	320	90,409
Charitable Trading Income		0	4,587	4,587
Investment Income		952		952
Other Income		4,776		4,776
TOTAL INCOMING RESOURCES		95,817	4,907	100,724
Less: RESOURCES EXPENDED				
<i>Direct Charitable Expenditure</i>				
Trading Cost of Sales		1,138	4,587	5,725
Promotional		0		0
Ministry Gifts		1,797	0	1,797
Other Ministry Expenses		#REF!		#REF!
Outreach		388		388
Poor Relief		1,562	499	2,061
Property Costs		10,605		10,605
		#REF!	5,086	#REF!
Support		#REF!		#REF!
Administration		#REF!		#REF!
TOTAL RESOURCES EXPENDED		#REF!	5,086	#REF!
NET INCOMING/ (OUTGOING) RESOURCES				
For the Year		#REF!	-179	#REF!
Prior Year Adjustment		63		63
FUND BALANCES as at 1st January 2024		53,336	410	53,746
as at 31st Decem		#REF!	231	#REF!

Note: the fund balance at 01 01 24 has been increased by prior year adjustment

**Year to
31 12 23
Total**

£

82,945

110

682

4,206

87,943

137

168

1,832

45,211

421

4,599

8,857

61,225

23,102

1,834

86,161

-2,424

0

56,170

53,746

nts of £63

**GATEWAY CHURCH MERSEYSIDE
BALANCE SHEET
AS AT 31ST DECEMBER 2024**

		31 12 24	31 1
	Notes		
FIXED ASSETS	3	5,473	
Current Assets			
Debtors & Prepayments		2,687	2,323
Cash at Bank		<u>50,041</u>	<u>47,452</u>
		52,728	49,775
Less: Current Liabilities payable within one year			
Creditors & Accruals		<u>644</u>	<u>819</u>
NET CURRENT ASSETS		<u>52,084</u>	
		£ 57,557	£

Represented By:

FUNDS (Per Income & Expenditure Account)

Unrestricted			
General Fund		#REF!	
Restricted	5		
People Needs		208	387
Other		<u>23</u>	<u>23</u>
		231	
		£ #REF!	£

Note: the fund balance at 01 01 24 has been increased by prior year adjust

.2 23

£

4,790

48,956

53,746

53,336

410

53,746

ments of £63

**GATEWAY CHURCH MERSEYSIDE
BALANCE SHEET (continued)
DIRECTORS STATEMENTS REQUIRED BY S 249E
FOR THE YEAR ENDED 31ST DECEMBER 2024**

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 1st May 2025
and signed on its behalf by

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R Kain

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**GATEWAY CHURCH MERSEYSIDE
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF GATEWAY CHURCH MERSEYSIDE
YEAR ENDED 31ST DECEMBER 2024**

I report on the accounts of the Company for the Year ended 31st December 2024, 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 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 accounts. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanation 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 Bridge Street
Kington
Herefordshire
HR5 3DH
13th May 2025

**GATEWAY CHURCH MERSEYSIDE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

The Financial Statements are prepared on a historical accounts basis, taking into account 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 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 Unpaid voluntary services, though not measured in monetary terms, are invaluable.

Unrestricted Funds are incoming resources, which can be used in accordance with the 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 a donor, or when funds are raised for particular restricted purposes.

Assets are Capitalised, irrespective of finance sources and methods, provided such assets 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.

	2024	2023
	£	£
3. TRUSTEE'S EMOLUMENTS		
Remuneration and other emoluments	<u>37,200</u>	<u>37,200</u>

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GATEWAY CHURCH MERSEYSIDE
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
YEAR ENDED 31ST DECEMBER 2024

4. FIXED ASSETS

	Leasehold Property	Musical & PA Equipment	Fixtures & Fittings
COST	£		£
As at 01 01 24	2,030	15,816	17,646
Additions in Year		303	370
Less: Disposals in Year			-52
As At 31 12 24	2,030	16,119	17,964
DEPRECIATION			
As at 01 01 24	2,030	15,951	14,948
Prior Year Adjustment		-836	
Charge for Year		155	246
Less: Disposals in Year			-52
As At 31 12 24	2,030	15,270	15,142
NET BOOK VALUE			
31 12 24	0	849	2,822
31 12 23	0	-135	2,698
Normal Depreciation Rates (Reducing Balance)	100%	20%	20%

5. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted	Restricted
	£	£
Fixed Assets	5,473	
Current Assets	52,497	231
Current Liabilities	-644	
Fund Balance at 31st December 2024	57,326	231

6. TRUSTEES & CONNECTED PERSONS CONTRACTS

One Trustee was employed by the Charity for ministerial services. One (year to 31 spouse was employed by the Company for services rendered and paid £ 15,600 (Year to 31 12 23) A company in which one Trustee provided bookkeeping services received £ 600 in Year to 31 12 23 only, the son of one Trustee was given £500 for his ministerial services. Otherwise, expenses incurred in non-trustee capacities have also been claimed by spouses.

7. INDEPENDENT EXAMINER'S FEE

The Independent Examiner received £ 200 (Year to 31 12 23 - £200) for the independent examination of the accounts. He also received £300 (Year to 31 12 23 - £300) for the preparation of the accounts and other advice.

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Computer Equipment	Total
	£
7,802	43,294
	673
-793	-845
7,009	43,122
5,575	38,504
	-836
425	826
-793	-845
5,207	37,649
1,802	5,473
2,227	4,790

33.33%

Total
£
5,473
52,728
-644
57,557

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ear to 31 12 23 - £15,600).
the year to 31 12 24 only.
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Trustees and their

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