

**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 2025**  
**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 2025 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 2025 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, and various other groups that meet in the year. These groups include Bible Study groups, Youth groups, Pensioners groups, Ladies & Mens groups and open social events. All groups are open to anyone in the wider community. 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 attend the church and benefit from our members community service. In addition, we run a Child group (ages 4-12) on a Sunday morning.

**GATEWAY CHURCH MERSEYSIDE  
YEAR ENDED 31ST DECEMBER 2025  
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 Day, Craft mornings, A Pensioners Breakfast, A Quiz evening and various other open social events.

The church (charity) gave 12.74% 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.

\*Lifegate Church Community Centre – Ministry to the poor - UK

\*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, South Africa, Zimbabwe and France

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. 12.74% 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 £ 48,000. The church (charity) which receives its funding from its members, did experience a slight decrease in savings.

The reserve account at the end of 2025 had a balance of £47,000. 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.

.....  
Dr Michael A Nkansah, Secretary  
24 03 2026

**GATEWAY CHURCH MERSEYSIDE  
STATEMENT OF FINANCIAL ACTIVITIES  
YEAR ENDED 31ST DECEMBER 2025**

INCOME & EXPENDITURE	Notes	Year to 31st December 2025			Year to 31 12 24
		Unrestricted Funds	Restricted Funds	Total	Total
INCOMING RESOURCES		£	£	£	£
Offerings & Donations Received	1	81,779	185	81,964	90,409
Charitable Trading Income					4,587
Investment Income		721		721	952
Other Income					4,776
<b>TOTAL INCOMING RESOURCES</b>		<b>82,500</b>	<b>185</b>	<b>82,685</b>	<b>100,724</b>
<b>Less: RESOURCES EXPENDED</b>					
<i>Direct Charitable Expenditure</i>					
Trading Cost of Sales					5,725
Promotional		40		40	
Ministry Gifts		1,540	160	1,700	1,797
Other Ministry Expenses		47,271		47,271	47,021
Outreach		215		215	388
Poor Relief		3,438	110	3,548	2,061
Property Costs		8,945		8,945	10,605
		61,449	270	61,719	67,597
Support		22,914		22,914	27,798
Administration		1,628		1,628	1,581
<b>TOTAL RESOURCES EXPENDED</b>		<b>85,991</b>	<b>270</b>	<b>86,261</b>	<b>96,976</b>
<b>NET (OUTGOING)/ INCOMING RESOURCES</b>					
<b>For the Year</b>		<b>-3,491</b>	<b>-85</b>	<b>-3,576</b>	<b>3,748</b>
<b>Prior Year Adjustment</b>					<b>63</b>
<b>FUND BALANCES as at 1st January 2025</b>		<b>57,326</b>	<b>231</b>	<b>57,557</b>	<b>53,746</b>
<b>as at 31st December 20</b>		<b>53,835</b>	<b>146</b>	<b>53,981</b>	<b>57,557</b>

**GATEWAY CHURCH MERSEYSIDE  
BALANCE SHEET  
AS AT 31ST DECEMBER 2025**

		<b>31 12 25</b>		<b>31 12 24</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS</b>	<b>3</b>		4,437		5,473
<b>Current Assets</b>					
Debtors & Prepayments		1,101		2,687	
Cash at Bank		49,067		50,041	
		<u>50,168</u>		<u>52,728</u>	
<b>Less: Current Liabilities payable within one year</b>					
Creditors & Accruals		<u>624</u>		<u>644</u>	
<b>NET CURRENT ASSETS</b>			<u>49,544</u>		<u>52,084</u>
		<b>£</b>	<b>53,981</b>	<b>£</b>	<b>57,557</b>

Represented By:

**FUNDS (Per Income & Expenditure Account)**

Unrestricted					
General Fund			53,835		57,326
Restricted	<b>5</b>				
People Needs		123		208	
Other		<u>23</u>		<u>23</u>	
			<u>146</u>		<u>231</u>
		<b>£</b>	<b>53,981</b>	<b>£</b>	<b>57,557</b>

**GATEWAY CHURCH MERSEYSIDE  
BALANCE SHEET (continued)  
DIRECTORS STATEMENTS REQUIRED BY S 249B(4)  
FOR THE YEAR ENDED 31ST DECEMBER 2025**

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 6th May 2026  
and signed on its behalf by

.....  
R Kain



**GATEWAY CHURCH MERSEYSIDE  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF GATEWAY CHURCH MERSEYSIDE  
YEAR ENDED 31ST DECEMBER 2025**

I report on the accounts of the Company for the Year ended 31st December 2025, 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 Bridge Street  
Kington  
Herefordshire  
HR5 3DH  
22nd May 2026



**GATEWAY CHURCH MERSEYSIDE  
NOTES TO THE FINANCIAL STATEMENTS  
YEAR ENDED 31ST DECEMBER 2025**

**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.

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>3. TRUSTEE'S EMOLUMENTS</b>		
Remuneration and other emoluments	<u>37,200</u>	<u>37,200</u>

**GATEWAY CHURCH MERSEYSIDE**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**YEAR ENDED 31ST DECEMBER 2025**

**4. FIXED ASSETS**

	Leasehold Property	Musical & PA Equipment	Fixtures & Fittings	Computer Equipment	Total
	£	£	£	£	£
<b>COST</b>					
<b>&amp; As At 01 01 25 &amp; 31 12 25</b>	2,030	16,119	17,964	7,009	43,122
<b>DEPRECIATION</b>					
As at 01 01 25	2,030	15,270	15,142	5,207	37,649
Charge for Year		170	564	302	1,036
<b>As At 31 12 25</b>	2,030	15,440	15,706	5,509	38,685
<b>NET BOOK VALUE</b>					
<b>31 12 25</b>		679	2,258	1,500	4,437
<b>31 12 24</b>		849	2,822	1,802	5,473
Normal Depreciation Rates (Reducing Balance)	100%	20%	20%	33.33%	

**5. ANALYSIS OF NET ASSETS BY FUND**

	Unrestricted	Restricted	Total
	£	£	£
Fixed Assets	4,437		4,437
Current Assets	50,022	146	50,168
Current Liabilities	-624		-624
<b>Fund Balance at 31st December 2025</b>	<b>53,835</b>	<b>146</b>	<b>53,981</b>

**6. TRUSTEES & CONNECTED PERSONS CONTRACTS**

One Trustee was employed by the Charity for ministerial services. One (year to 31 12 24 - one) Trustee spouse was employed by the Company for services rendered and paid £ 15,600 (Year to 31 12 24 - £15,600). In addition, one (year to 31 12 24 - one) Trustee was gifted £100 (year to 31 12 24 -£100) in recognition of past ministerial services. A company in which one Trustee provided bookkeeping services received £ 900 (Year to 31 12 24- £600). 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 24 - £200) for the independent examination of the accounts. He also received £300 (Year to 31 12 24 - £300) for the preparation of Accounts and other advice.

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**GATEWAY CHURCH MERSEYSIDE  
YEAR ENDED 31ST DECEMBER 2025  
UNRESTRICTED MINISTRY EXPENSES**

	<b>31 12 25</b>	<b>31 12 24</b>
	<b>£</b>	<b>£</b>
Ministry Resources	28	162
Worship Materials		65
Musical Equipment Sundries		29
Refreshments & Misc Meeting costs	1,494	1,658
Subscriptions & Licences	370	395
Pastoral Expenses	848	806
Elders' Mileage		15
Online Meeting Costs	20	47
Childrens Church costs	485	204
Youth Ministry costs	143	169
Other Activities	1,428	1,122
NCMI Gift	27	
Other UK Gifts	1,540	1,636
International gifts	4,294	3,600
Leaders Hospitality	379	706
UK NCMI Ministry costs	1,657	416
International NCMI Ministry costs	129	641
National Training		26
International Training		998
Other UK Ministry Costs	25	330
Elders Salaries	37,200	37,200
Musical & PA Equipment Depreciation	170	155
	<u>50,237</u>	<u>50,380</u>

**UNRESTRICTED SUPPORT**

Computer Software & Consumables	464	539
Postage, Printing & Stationery	197	433
Staff Salaries	15,600	15,600
Employer's NI & Pension	4,224	4,206
Telephones	1,045	871
Mileage & Other Travel		9
Insurance	518	463
Office Sundries		97
Fixtures & Fittings Depreciation	564	292
Office Equipment Depreciation	302	592
	<u>22,914</u>	<u>23,102</u>

**UNRESTRICTED ADMINISTRATION**

Bookkeeping & Independent Examination	1,485	1,650
Bank Charges	143	184
	<u>1,628</u>	<u>1,834</u>

