



Report and Accounts

Year Ended 31 March 2025

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

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Company Information

Charity Name	Gateway Church Swindon
Company Registration Number	06541956
Charity Registration Number	1123831
Governing Document	Memorandum and Articles of Association dated 21/03/2008
Trustees	Mark Owen (Chair) Nigel Howarth Andrew Neale Mallika Ebenezar Thomas Halliwell Hyeladzira Tahal Colin Thornton (resigned 09/10/2025)
Company Secretary	Nigel Howarth
Registered Address	The Trinity Centre Stonehill Green Westlea Swindon Wiltshire SN5 7AR
Senior Management Team	Nigel Howarth (Chief Executive and Team Leader) Al Cotton (Elder) Callum Lymparty (Elder) Robert Sinclair (Elder) Colin Thornton (resigned 09/10/2025)
Bankers	Barclays Bank PLC Barclays Business Centre 10-14 High Street Swindon Wiltshire SN1 3ED
Independent Examiner	Nick Spear ACCA Stewardship 1 Lamb's Passage London EC1Y 8AB

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1. STRUCTURE, GOVERNANCE AND MANAGEMENT

1.1. Structure

Gateway Church Swindon ('GCS') was incorporated in March 2008 as a company limited by guarantee and is the successor charity to Swindon Family Church.

GCS is a diverse Christian church based in Swindon, Wiltshire. It is part of Regions Beyond, an international network of churches overseen by Fusi Mokoena, and is part of the Newfrontiers family of churches. It is also a member of the Evangelical Alliance. No external party, including the Evangelical Alliance, Newfrontiers and Regions Beyond, took decisions or had voting rights in the governance of GCS.

1.2. Governance

The charity is governed by the trustees, who are appointed for the skills and experience that they may offer in contributing to the governance of the charity. Trustees must subscribe and adhere to, in belief and lifestyle, the statement of beliefs set out in the memorandum and articles of association and are typically invited from existing church members.

The trustees have adopted a policy for the induction and training of new trustees, including providing each trustee with the following:

- A copy of the governing documents,
- The most recent annual report and accounts,
- Current job description for trustee or trustee chair (as appropriate),
- A copy of appropriate Charity Commission publications.

New trustees are made aware of the charity's professional advisors, accountants and any current issues. They are also made aware of the organisational management structure, employees and their responsibilities. They are given the opportunity to meet staff members to be appraised of matters of current activities.

The trustees meet at least four times a year, where aims, strategies and policies for achieving the charity's responsibilities and objectives are agreed and reviewed regularly. The trustees have overall legal and financial responsibility for the charity.

The trustees have appointed a senior management team, who have been given delegated responsibility for the spiritual and strategic direction of the church. The senior managers, together with other staff, also meet regularly and deal with the day-to-day management and running of the activities. Senior managers report to the trustees on the progress of activities, performance results and plans.

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The trustees agree on the salary structure for all staff employed by the charity, which includes the senior management team. All staff have contracts and job descriptions and are paid commensurate with the level of responsibility that they hold. The salary structure is reviewed annually.

As at 31 March 2025, the charity had seven trustees and five elders, who formed the senior management team. Since the year-end, however, there has been a change in the senior management team, so that Nigel Howarth is now the Chief Executive and Team Leader. Colin Thornton has also resigned from his position as a trustee and elder (member of the senior management team).

1.3. Risk Management

The trustees have recognised the importance of assessing and managing the risk associated with the charity's objectives and have overall responsibility for determining risk management policy, defining what is required and methods of how risks are identified, assessed, handled, reviewed and reported. The senior management team have responsibility for implementing and maintaining systems consistent with this policy. The charity has a set of comprehensive policy and procedure documents in place to ensure on-going identification and management of risks. A system has been implemented whereby potential risks are considered, categorised (financial, external, operational, governance, and legal, regulatory and compliance risks), graded by the likelihood of occurrence and impact and the results recorded in the risk register. The system continues with procedures to mitigate those risks, by minimising the likelihood and any potential impact should those risks materialise, and report and review outstanding medium or high rated risks.

The trustees and the senior management team regularly review progress against budgeted financial plans and non-financial criteria. Accounts are prepared every month so that financial risks can be identified early and appropriate action taken. While it is recognised that the procedures do not provide absolute assurance against loss or material misstatements, the trustees are of the opinion that proper systems of risk management and control are in place within the charity.

1.4. Other Policies and Procedures

The trustees have established, and regularly review, policies on the following:

- Safeguarding for children and young people, and adults at risk of harm,
- Health and safety and related legislation.
- Data protection and related legislation.

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2. OBJECTIVES AND ACTIVITIES

2.1. Objectives

The objects of GCS, as stated in the memorandum and articles of association, are as follows:

- To advance the Christian faith in accordance with the statement of beliefs in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.
- To advance education in such ways and in such parts of the United Kingdom or the world as the trustees from time to time may think fit.
- To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods or services of any kind, including through the provision of counselling and support in such parts of the United Kingdom or the world as the trustees from time to time may think fit.

2.2. Vision & Mission

The trustees note that the Church is not a building, but a gathering of ordinary people of different ages and backgrounds, whose lives have been changed by Jesus Christ, the Son of God. The New Testament reveals the Church as a community of people, properly taught and cared for, who by loving and serving Jesus Christ, were also committed to love and care for each other and to be a blessing to the area in which they lived. GCS, its trustees, elders, and members, are committed to the continuation of those New Testament principles. GCS is not alone in this; it is one of many churches in the area, country, and all over the world who are inviting people to re-discover the excitement of knowing Jesus Christ.

The vision of GCS is to see Swindon come to life in God. We will do this by giving ourselves away through equipping, sending, partnering, & resourcing.

2.3. Values

The Trustees and elders have sought to work out how best to express the vision in the context of week-to-week church activities, values and life. The following ten value statements aim to summarise what GCS prioritises and strives for, as it works out its vision of seeing Swindon come to life in God:

- **We're scattered servants on mission in our communities.** God sends. He sent his Son into the world to save, and Jesus has passed on that mission to us (Matthew 28:19). That means we don't focus on doing things 'our way', but instead we encourage each other to serve where we live and be the Church in our community.
- **We're here for one another's success.** We sacrifice our own time, finance, profile, and success in order that others will benefit. This means we want to equip each person, including our children and young people, to be as effective as possible in the areas Jesus has called them to.

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- **We're part of a bigger story.** We believe that where trust and unity exist, God moves. Hope for Swindon is found in the unity of his followers. So, we seek to actively support, work with, and love other churches in Swindon, the UK, and across the world. Love and unity on display in the Church is one of our most effective tools.
- **We reflect the diversity of our town & we proclaim the diversity of God's Kingdom.** We're intentional about raising up leaders from other cultures, other social backgrounds, male and female, young and old. We want to learn to serve and love those from different backgrounds better. Society longs for unity and inclusion, but it lacks the power to achieve it. What society is unable to do, God is able to do through the power of the gospel and His Spirit.
- **We go above and beyond to do the impossible.** One of the characteristics of a Christian is that we reflect God's extravagant generosity. Faith-filled generosity allows the disadvantaged to be cared for, the gospel to be preached, and the Church family to be strengthened. We want to be known for our generosity – as those who contribute and not just consume.
- **We're fuelled by the Spirit and faithful to the Word.** We desire that every Christian live in the fullness of life in the Spirit, for the full range of spiritual gifts we read about in the Bible to be exercised amongst us, and for all people to know they are a valued member of the Church and have something to contribute. We're also committed to the faithful preaching and teaching of the Bible and aim to shape all we are and do by it.
- **We're created for community.** The Church is not a club or a business, but a new kind of family. We therefore pursue community-forming activities and gather together regularly. We train, raise, and release men and women into leadership. We also value the importance of biblical eldership – a team of men who seek to father the local church through their leadership. We also delight in the natural expressions of family. We guard biblical marriage and see the raising of children as a responsibility that isn't just for parents but for the entire church community. We also celebrate the gift of singleness and seek to hold it in the same high esteem as the New Testament.
- **We're motivated by grace.** We are a people of grace, because God has poured out his grace upon us. We want to be a Church that expresses God's grace to one another and to the world around us. Freely we've received, so freely we will give. We're a community with a wide front door for anyone to come through, knowing that Jesus ate with the people his society despised. We want to live in the same way, so no matter where people have come from, their background or life circumstances, we want them to encounter the love and grace of Jesus.
- **We're here for the city.** God has placed us in Swindon and all we are and do seeks to bring about the transformation of our town. So, we encourage people to serve in every area of society, seeking its blessing and transformation – whether it's local government, business, healthcare, charity, or something else – knowing that they bring the grace and love of Jesus with them as they serve.
- **We seek to make the last the first.** We seek to continue the directive of the New Testament to 'remember the poor', knowing that we serve a God who 'raises the poor from the dust and lifts the needy from the ash heap, to make them sit with princes, with the princes of his people' (Psalm 113:7-8).

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2.4. Significant Activities

The significant activities, programmes and projects used by GCS are:

Sunday Gatherings

The focus of Sunday gatherings is to gather together before God in worship, to open the Bible together, to teach, share communion, baptise new believers, and encourage and pray for one another. All are welcome to join a Sunday gathering, whether church members, their families, or visitors.

Groups

Groups are a support network enabling (primarily) those connected to GCS to find community, support, care, and help.

Children and Youth Work

GCS provides different age group meetings on a Sunday and at other points throughout the week for children and young adults. We subsidise the cost of the Newday summer camp for those young adults who attend.

Safeguarding Training

We continue to provide ongoing training in safeguarding for those in GCS working with children and young people, as well as those working with adults with care and support needs.

WAY

WAY is a young-person-led initiative, developing projects to bring lasting change in the lives of young people and their communities. A separate charity has now been established for this activity, and staff and projects were transferred from GCS in February 2025.

Good News for Swindon

We continue to be actively involved with Good News for Swindon, a network of churches in the town, seeking to work together for the good of Swindon. Nigel Howarth leads the Good News for Swindon network.

Outreach Activities

Two employees of GCS give a significant proportion of their employed time to leading and supporting various projects, unity initiatives, and churches around the town. We continue to employ two individuals part-time to work as pastor and outreach worker for another local church in the town, Penhill Community Church. Additionally, GCS set a budget of 'giving away' an equivalent of 10% of its unrestricted income for the purposes of local and international mission – whether through grant-funding, employment, etc. At the year-end, the final figure was slightly under at 9.7% of total unrestricted funds.

2.5. Public Benefit

In planning the activities of the charity, the Trustees have applied the guidance on public benefit issued by the Charity Commission.

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2.6. Volunteers

Much of the work of GCS continues to be dependent on the unpaid services of church members. The trustees recognise the essential resource provided by the many people within GCS who freely give of their time and would like to continue to acknowledge and thank them. We cannot attempt to place a value on the immensely significant contribution that our volunteers make, and we are grateful to them for their time and commitment.

2.7. Grant-Making Policy

Grants are made by the charity to both external organisations and individuals, as part of achieving its activities and objectives. Grants and gifts are considered on the basis of need and fulfilment of the charitable objectives. There are no upper or lower limits of support.

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3. ACHIEVEMENTS AND PERFORMANCE

3.1. Building a Family of Believers

The church continues to hold public gatherings, where through singing, communion, prayer and teaching the Bible, we encourage people to live as disciples of Jesus. These gatherings also provide an opportunity for individuals to share personal testimony, respond to the claims of the Christian faith, and for new believers' baptisms.

The Sunday gatherings have activities of worship for all ages, not just adults. There is children's work for ages 2-4, 5-8, and 9-11, as well as youth work for those aged 11-18, and a space for parents of 0-2s to bring their children and connect with others. The children's team enjoy serving the children through games, worship, bible teaching, and exploring creativity in arts and craft. Good numbers of children are attending each week and the children's team leaders continue to work hard at building and developing the teams. In each of the groups, we have bright and varied curriculums which are age appropriate. Our children's work is structured to encourage the best from the children and help parents feel comfortable leaving their children in our care. Part of this is a continued commitment to safeguarding children and training our volunteers in safeguarding best practice.

As well as the age-related groups meeting on Sunday mornings, young adults (11-18) continued to meet during the week on a regular basis. During the year, we took 46 young adults to the Newday festival. In the summer of 2025, since the year-end, we took another 49 young adults.

There are many opportunities which allow most in the congregation to have some involvement in expressing their Christian faith practically as they work together and serve others. This could be through being part of the Welcome Team serving on a Sunday, working as part of the Worship Team, working with Authentic (our youth ministry) on a weekday night, or through volunteering with others we work with in the town.

Through the groups meeting at various points throughout the week, relationships continue to grow and gifts are developed as members care for and encourage one another. Groups provide an opportunity for individuals from the diverse backgrounds at GCS to meet together, often in homes, but also at the building we use. Some groups have a more specific focus when meeting together, such as a morning group for mothers and toddlers or a writing group, while others provide an opportunity to form relationships, care for one another practically, and encourage each other in faith. The group for students and twenties continues to thrive.

A number from different churches across the town continue to meet on Zoom to pray early every week day. We gather to pray every Sunday before the public meeting, as well as a number of other times each month. We joined in with Thy Kingdom Come, a global ecumenical period of prayer started by the Church of England. In January 2025, we also held a month of prayer where approximately 80% of church members attended prayer gatherings.

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3.2. Serving and Influencing Swindon

GCS continues to employ an individual to work as a pastor for Penhill Community Church, with other churches in the town contributing towards his salary. Additionally, we employ another individual to work as an Outreach Worker in the Penhill area, funded by Penhill Community Church.

We believe that Penhill Community Church is a model for planting churches into the town and surrounding areas, with churches from different denominations and traditions in Swindon sending people to help plant it, as well as providing finance in different forms, whether for building renovations or the employment of staff. We believe that this clearly expresses the unity that Jesus desires for his church. Conversations about how we can facilitate similar church plants in the future remain ongoing.

This year, we employed a number of individuals to work on the young-person-led initiative, named WAY, aiming to support young people across the town, particularly with five areas of impact: increased engagement in education, reduced hospital admissions, reduced incidents of violence and crime, sustained employment, and improved mental health and wellbeing. Grant-funding was received from a number of organisations to facilitate this. The project manager spent much of his time facilitating three areas of ongoing provision: meeting young people in crisis moments at the Accident and Emergency service at Great Western Hospital; providing ongoing, long-term mentoring in young people's lives; and equipping young people to lead on shaping change in their own communities. As of February 2025, all staff and projects related to WAY were moved to a separate charity, WAY UK, to further facilitate the work in the town. We were able to give WAY UK a £12,000 grant in the year to help fund their ongoing work in the town.

Additionally, we were able to continue financially supporting Safe Families, a charity supporting children, young people, and families in Swindon and across the UK.

3.3. Taking the Gospel to the Ends of the Earth

We continue to actively develop links within Regions Beyond, the international network of churches overseen by Fusi Mokoena and part of the Newfrontiers family. This included making a number of grants to Regions Beyond to facilitate their work in church-planting and serving those in need across the world. Nigel Howarth serves as a trustee of Regions Beyond UK. We were also able to financially support a Regions Beyond church in Birmingham and give a small amount to support a Regions Beyond church in South Africa. Additionally, members of the senior management team attended regular meetings with other elders and leaders from Regions Beyond churches in the West of the UK.

Links with Burundi and City Gate Church in Bujumbura remain strong. We were able to take up another special offering to continue grant-funding part of an ongoing project led by Hope for Tomorrow Global, a UK charity that facilitates much of the work in Burundi that we have an ongoing partnership with. These funds have been transferred since the year-end.

Additionally, we were able to continue financially supporting Gather Movement (Transforming Places CIO), a movement of over 8000 churches and charities in over 150 towns and cities that are working together to foster transformation in the places they are based.

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4. FINANCIAL REVIEW

4.1. Overview

The year ended 31 March 2025 had a deficit in unrestricted funds. The purpose of each fund and the classification of balances between 'unrestricted/designated' and 'restricted' are described in Note 1 to the Accounts, with further analysis in the subsequent Notes.

Incoming resources to the General Fund during the year ending 31 March 2025 amounted to £390,334, which represents a marginal increase on the previous year. Income from donations was £309,321; a 2.1% increase from the previous year. Total expenditure on general activities amounted to £338,877, a 1.8% increase in expenditure from last year.

Transfers from the General Fund to restricted funds amount to £57,794 resulting in a General Fund balance at the year-end of £98,372. £7,762 of the balance consisted of fixed assets.

4.2. Restricted Funds

There are 11 restricted funds. The Burundi Fund, International Mission Fund, Local Mission Fund, Building Fund, Interns Fund, WAY Fund, Welfare Fund, and four new funds for this financial year – the Newday Fund, the Events Fund, the GN4S Fund, and the Christmas Toy Appeal Fund.

In the Burundi Fund, the specified income of £14,050 was taken through special offerings and includes Gift Aid recoverable. The Burundi Fund received no transfer of funds from the General Fund. There was no in-year expenditure, and the fund balance at the year-end was £14,788.

The International Mission Fund received £844 of specified income for the year, taken through a small special offering. It received a transfer of £11,998 from the General Fund, equivalent to 3.1% of General Fund income. Total resources of £12,800 were disbursed during the year, and the fund balance at the year-end was £44.

The Local Mission Fund received total income of £16,379, which includes Gift Aid recoverable and grant income. It received a transfer of £22,203 from the General Fund, equivalent to 5.7% of General Fund income. Total resources of £38,557 were disbursed during the year, along with a fund transfer of £2,431 to other restricted funds, and the fund balance at the year-end was £13,180.

The Building Fund received specified income of £325 during the year, which includes Gift Aid recoverable. It received no transfer of funds from the General Fund. Expenditure amounted to £2,863 during the year, and the fund balance at the year-end was £317.

The Interns Fund received specified income of £21,149 during the year, including gift aid recoverable, which was taken through special offerings. It received a transfer of £10,000 from the General Fund, equivalent to 2.6% of General Fund income. Resources expended amounted to £36,981, resulting in a year-end fund balance of £5,239.

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The WAY Fund received income of £69,839, including grant income. It received no transfer of funds from the General Fund. Total resources expended amounted to £94,547, resulting in a year-end fund balance of £0.

The Welfare Fund received income of £938 during the year, including gift aid recoverable. It received a transfer of £1,440, equivalent to 0.4% of General Fund income. Resources expended amounted to £3,535, resulting in a year-end fund balance of £15,558.

The Newday Fund received specified income of £14,455 during the year, including gift aid recoverable, some of which was taken through special offerings. It received a transfer of £1,973 from the General Fund, equivalent to 0.5%. Resources expended amounted to £16,428, resulting in a year-end fund balance of £0.

The Events Fund received income of £7,883 during the year. It received a transfer of £100 from the Local Mission Fund, and a transfer of £6,477 from the General Fund, equivalent to 1.7% of General Fund income. Total resources expended amounted to £14,407, resulting in a year-end fund balance of £53.

The GN4S Fund received income of £325 during the year. It received a transfer of £3,701 from the General Fund, equivalent to 0.9% of General Fund income. Total resources expended amounted to £4,026, resulting in a year-end fund balance of £0.

The Christmas Toy Appeal Fund received income of £8,495 during the year. It received a transfer of £2,331 from the Local Mission Fund, but no transfer of funds from the General Fund. Total resources expended amounted to £6,276, resulting in a year-end fund balance of £4,550.

4.3. Principal Funding Sources

GCS relies heavily on the generosity of the church members to fund its activities. The total of all donations (including in restricted funds) was £346,400.

Grant income of £99,155 was another large source of funding.

4.4. Reserves Policy

The Trustees have set a policy of retaining reserves sufficient for the foreseeable needs of the charity. At the year-end, the contractual obligations to future expenditure were the Trinity Centre lease (originally, a 3-year-term from October 2023, with break clauses after 1 and 2 years; £34,000 per annum plus associated costs) and regular commitments under contracts of employment. The majority of the charity's commitments will continue to be met out of current income.

The Trustees believe that an amount equivalent to a minimum of three to four months gross expenditure in general reserves is needed. This will provide for regular fluctuation in income and expenditure throughout the year.

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The total value of all general reserves at 31 March 2025 was £98,372, of which £7,762 consisted of fixed assets. The general fund expenditure budget for the 2025-26 year is approximately £433,201. Based on the above, ongoing reserves of between £108,300 and £144,400 are appropriate.

While the charity has moved back out of policy at the end of the year, the deficit was smaller than expected during the year. With a small surplus budgeted for the 2025-26 year, the charity does not expect to move within policy in the upcoming year, but action is being taken to encourage greater gift aid giving where possible.

4.5. Pensions

The charity offers membership of a stakeholder pension scheme to all qualifying employees and pays an amount of 8% of the employee's salary into the scheme on a monthly basis.

GCS does not operate a defined benefit or final salary scheme.

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5. PLANS FOR FUTURE PERIODS

This year ended with a deficit of £6,337.

The budget to March 2026 indicated a small surplus of £391. Action is being taken to encourage greater gift aid giving to help bring reserves back within policy.

Because we have a healthy remaining balance in the Welfare Fund, we are prepared to continue supporting those who are in financial need, both within the church and wider in Swindon, over this coming year with the continued cost-of-living crisis and increases to household bills.

In light of the reserves position, our revised intention to 'give away' only a budgeted 10% of general income, plus any restricted income raised from special offerings, will remain for 2025-26. This will continue to be reviewed on an annual basis until reserves are in a stronger and more stable position and we are able to increase again how much we can 'give away' in grant funding to other organisations to a similar position as in previous years.

6. STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. 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 the applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- 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 that 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.

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7. APPROVAL

This report, which has been prepared in accordance with the provisions of the Companies Act 2006 relating to small companies, was approved by the Trustees and signed on their behalf by:

NJHowarth

NJHowarth (Dec 10, 2025 10:47:41 GMT)

.....
Nigel Howarth – Trustees

Dec 10, 2025

.....
Date

Independent Examiner's Report to the Trustees of Gateway Church Swindon ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025 on pages 16 to 29 following, which have been prepared on the basis of the accounting policies set out on pages 19-21.

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 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:

- Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- The accounts do not accord with those records; or
- 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
- 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 United Kingdom 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 to enable a proper understanding of the accounts to be reached.

Nick Spear
Nick Spear (Dec 16, 2025 14:20:37 GMT)

Nick Spear ACCA
Member of the Association of Chartered Certified Accountants
Stewardship
1 Lamb's Passage
London
EC1Y 8AB

Date: Dec 16, 2025

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Statement of Financial Activities

Summary Income and Expenditure Account

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Notes	Funds	Funds	Funds	Funds	Funds	Funds
		2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:							
Donations and Legacies	4	384,047	136,410	520,457	361,170	147,000	508,170
Charitable Activities	5	2,900	17,933	20,833	23,311	0	23,311
Investment Income	6	1,622	0	1,622	1,086	0	1,086
Other Income	7	1,765	337	2,101	4,198	0	4,198
TOTAL INCOME AND ENDOWMENTS		390,334	154,680	545,014	389,764	147,000	536,764
EXPENDITURE ON:							
Charitable Activities	8	(338,877)	(230,420)	(569,297)	(332,781)	(155,014)	(487,795)
TOTAL EXPENDITURE		(338,877)	(230,420)	(569,297)	(332,781)	(155,014)	(487,795)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		51,457	(75,740)	(24,283)	56,983	(8,014)	48,970
Transfers Between Funds	3	(57,794)	57,794	0	(37,478)	37,478	0
NET MOVEMENT IN FUNDS		(6,337)	(17,946)	(24,283)	19,505	29,465	48,970
FUND BALANCES:							
At 31 March 2024		104,708	71,677	176,385	85,202	42,212	127,414
Net movement in funds		(6,337)	(17,946)	(24,283)	19,505	29,465	48,970
At 31 March 2025		98,372	53,730	152,102	104,708	71,677	176,385

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing operations.

The statement of financial activities also complies with the requirements for an income and expenditure account required by the Companies Act 2006.

The notes on pages 19 to 29 form part of these accounts.

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Balance Sheet

At 31 March 2025

	Notes	Unrestricted	Restricted	Total 2025	2024
		£	£	£	£
FIXED ASSETS					
Tangible Assets	10	7,762	2,962	10,724	12,284
		7,762	2,962	10,724	12,284
CURRENT ASSETS					
Debtors	11	64,900	57,392	122,292	92,966
Cash at Bank and in Hand	12	33,944	2,224	36,168	123,515
		98,844	59,616	158,461	216,481
CREDITORS					
Amounts falling due within one year	13	(8,233)	(8,849)	(17,083)	(52,381)
NET CURRENT ASSETS		90,611	50,767	141,377	164,101
NET ASSETS		98,372	53,730	152,102	176,385
FUNDS					
General Fund		98,372	0	98,372	104,708
Specific Funds					
Burundi Fund	3	0	14,788	14,788	738
International Mission Fund	3	0	44	44	2
Local Mission Fund	3	0	13,180	13,180	15,586
Building Fund	3	0	317	317	2,855
Interns Fund	3	0	5,239	5,239	11,071
WAY Fund	3	0	0	0	24,709
Welfare Fund	3	0	15,558	15,558	16,717
Newday Fund	3	0	0	0	0
Events Fund	3	0	53	53	0
GN4S Fund	3	0	0	0	0
Christmas Toy Appeal Fund	3	0	4,550	4,550	0
TOTAL FUNDS		98,372	53,730	152,102	176,385

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006 however, in accordance with Section 145 of the Charities Act 2011, the accounts have been examined by an independent examiner and their report has been included in these financial statements.

The directors (who are the charitable company's trustees for the purposes of charity law) acknowledge their responsibilities for:

- ensuring that the charitable company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its net income or expenditure for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by the Trustees and signed on their behalf on Dec 10, 2025

by:

NJHowarth
NJHowarth (Dec 10, 2025 10:47:41 GMT)

Nigel Howarth

Company number: 06541956
Charity number: 1123831

The notes on pages 19 to 29 form part of these accounts.

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Statement of Cash Flows

	2025 £	2024 £	Note
Cash flows from operating activities:			
Net cash provided by (used in) operating activities	(82,466)	33,945	a
Cash flows from investing activities:			
Dividends, interest and rents from investments	1,622	1,086	
Proceeds from the sale of property, plant and equipment	0	4,020	
Purchase of property, plant and equipment	(10,494)	(6,330)	
Disposal of tangible fixed assets	3,990	0	
Net cash provided by (used in) investing activities	(4,882)	(1,224)	
Cash flows from financing activities:			
Net cash provided by (used in) financing activities	0	0	
 Change in cash and cash equivalents in the reporting period	 (87,348)	 32,721	
Cash and cash equivalents at the beginning of the reporting period	123,515	90,794	b
Cash and cash equivalents at the end of the reporting period	36,168	123,515	b

Analysis of changes in net debt:

Note a: Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(24,283)	48,970
Adjustments for:		
Depreciation charges	8,063	6,017
Dividends, interest and rents from investments	(1,622)	(1,086)
Loss/(profit) on the sale of fixed assets	0	(4,020)
(Increase)/decrease in debtors	(29,326)	(39,872)
Increase/(decrease) in creditors	(35,298)	23,937
Net cash provided by (used in) operating activities	(82,466)	33,945

Note b: Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	36,168	123,515
Total cash and cash equivalents	36,168	123,515

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

1. STATUTORY INFORMATION

The charity is a charitable company limited by guarantee and is incorporated in the United Kingdom. The company's registered number and registered office can be found on the Company Information page.

2. ACCOUNTING POLICIES

These financial statements are prepared on a going concern basis, under the historical cost convention.

These financial statements have been prepared in accordance with the 'Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)' ('the Charities SORP'), with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland ('FRS 102'), with the Companies Act 2006, and with the Charities Act 2011. The charity meets the definition of a public benefit entity as set out in FRS 102.

The following accounting policies have been adopted in the preparation of the financial statements:

2.1. Going Concern

The trustees (who are the charitable company's directors for the purposes of company law) have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular, the trustees have considered the charity's forecasts and projections and the possible implications should projected income and/or expenditure vary unexpectedly. The trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue to operate for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

2.2. Income and Expenditure Recognition

- Income received through general offerings, gift aid and other occasional gifts is recognised when received by the church.
- Gift Aid recoverable in respect of donations under gift aid is accrued during the year in which the income arises – any amount of tax not reclaimed and recovered by the year end is included in debtors.
- Interest income is recognised when it is earned.
- Expenditure is recognised as it is incurred.
- Grants and donations payable are taken into account when they are paid.

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

SORP requires charities with income over £500,000 to allocate costs to the various activities undertaken by the charity. The nature of the work of the church is considered to be so integrated that the core charitable activity costs are considered to be for the one activity. The support costs attributable to fundraising activity are considered minimal.

2.3. Fund Accounting

All general, unspecified income and general routine costs are managed through the General Fund. In addition, a number of specific funds have been established in line with the activities of the charity, as noted below. These specific funds comprise a 'designated' element (the net funding via transfers from the General Fund) and a 'restricted' element (the net funding of direct income, less direct costs, plus transfers via the 'designated' element).

The specific funds are:

- **Burundi Fund.** Support of mission activity undertaken in Burundi by individuals or other institutions.
- **International Mission Fund.** Support of mission activity undertaken internationally by individuals or other institutions, excluding mission activity in Burundi.
- **Local Mission Fund.** Support of mission activity undertaken locally and nationally by individuals or other institutions.
- **Building Fund.** This fund was created following a special offering taken up by GCS in a prior financial year to facilitate upgrading the building we lease to make it more suitable for use as a church and by the community.
- **Interns Fund.** A restricted fund enabling the part-time employment of a number of interns to serve the church and the wider community.
- **WAY Fund.** This fund was created to facilitate a young-person-led initiative, developing projects to bring lasting change in the lives of young people and their communities in Swindon. A separate charity has been established for this activity, WAY UK, and GCS has now transferred staff and projects over to the new entity.
- **Welfare Fund.** Support of members of the church, associated parties, or those in the local community who are in need.
- **Newday Fund.** This fund was created to better facilitate the annual trip to the Newday festival of a number of young people at Gateway.
- **Events Fund.** This fund was created to help the charity better track income and expenditure related to repeat and one-off events.
- **GN4S Fund.** This fund was created to facilitate the charities role in leading and enabling the Good News for Swindon church network in the town.
- **Christmas Toy Appeal Fund.** This fund was created to facilitate the Christmas Toy Appeal that happens each year in Swindon.

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

2.4. Fixed Assets and Depreciation

- Expenditure on equipment costing in excess of £500 is capitalised and depreciated on a straight-line basis over its expected useful life.
- Most equipment (musical, public address and office equipment, and furniture and fittings) is assumed to have a life of 5-7 years. IT systems and software are assumed to have a life of 3 years.
- Vehicles are assumed to have a life of 7 years.

2.5. Future Commitments

- The church has a contractual obligation to future expenditure under it's, originally, 3-year lease with the Bible Society. The lease was agreed in October 2023 and has break clauses for both parties after 1 and 2 years.
- The only other commitments are those under contracts of employment.

2.6. Pension Costs

The charity operates a defined contribution scheme for its employees. Pension premiums are charged as they are paid.

2.7. Taxation

Gateway Church Swindon is a registered charity and is exempt from taxation under the Income and Corporation Taxes Acts.

2.8. Critical accounting estimates and areas of judgement

The trustees do not consider that there are any material sources of estimation or uncertainty at the balance sheet date that could result in a material adjustment to the carrying values of assets and liabilities in the next reporting period.

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

3. RESTRICTED FUNDS

		International		Local		Interns Fund	WAY Fund	Welfare Fund	Newday Fund	Events Fund	Christmas		2025	2024
		Burundi Fund	Mission Fund	Mission Fund	Building Fund						GN4S Toy Appeal Fund	Toy Appeal Fund		
		£	£	£	£	£	£	£	£	£	£	£	£	£
INCOME AND ENDOWMENTS FROM:														
Donations and Legacies	4	14,050	844	16,379	325	21,149	69,502	938	4,730	0	0	8,495	136,410	147,000
Charitable Activities	5	0	0	0	0	0	0	0	9,725	7,883	325	0	17,933	0
Other Income	7	0	0	0	0	0	337	0	0	0	0	0	337	0
TOTAL INCOME AND ENDOWMENTS		14,050	844	16,379	325	21,149	69,839	938	14,455	7,883	325	8,495	154,680	147,000
EXPENDITURE ON:														
Charitable Activities	8	0	(12,800)	(38,557)	(2,863)	(36,981)	(94,547)	(3,535)	(16,428)	(14,407)	(4,026)	(6,276)	(230,420)	(155,014)
TOTAL EXPENDITURE		0	(12,800)	(38,557)	(2,863)	(36,981)	(94,547)	(3,535)	(16,428)	(14,407)	(4,026)	(6,276)	(230,420)	(155,014)
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		14,050	(11,956)	(22,178)	(2,538)	(15,832)	(24,709)	(2,598)	(1,973)	(6,524)	(3,701)	2,219	(75,740)	(8,014)
Transfers		0	11,998	19,772	0	10,000	0	1,440	1,973	6,577	3,701	2,331	57,794	37,478
NET MOVEMENT IN FUNDS		14,050	42	(2,406)	(2,538)	(5,832)	(24,709)	(1,158)	0	53	0	4,550	(17,946)	29,465
FUND BALANCES:														
At 31 March 2024		738	2	15,586	2,855	11,071	24,709	16,717	0	0	0	0	71,677	42,212
Net movement in funds		14,050	42	(2,406)	(2,538)	(5,832)	(24,709)	(1,158)	0	53	0	4,550	(17,946)	29,465
At 31 March 2025		14,788	44	13,180	317	5,239	0	15,558	0	53	0	4,550	53,730	71,677

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

4. INCOME FROM DONATIONS

	<u>2025</u>	<u>2024</u>
	£	£
General donations of cash and similar	66,759	87,347
Gift Aid donations of cash and similar	279,641	256,795
Gift Aid recoverable	74,903	63,599
Other grants receivable	99,155	67,096
Government grants (note 4a)	0	33,333
	520,457	508,170

a. Government grants comprise:

Swindon Borough Council Grants	0	33,333
	0	33,333

5. INCOME FROM CHARITABLE ACTIVITIES

	<u>2025</u>	<u>2024</u>
	£	£
Youth ministry events	10,947	8,567
Church retreats and events	9,836	14,744
Room hire	50	0
	20,833	23,311

6. INVESTMENT INCOME

	<u>2025</u>	<u>2024</u>
	£	£
Bank interest	1,622	1,086
	1,622	1,086

7. OTHER INCOME

	<u>2025</u>	<u>2024</u>
	£	£
Gain on disposal of fixed assets	0	4,020
Other income	2,101	178
	2,101	4,198

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

8. CHARITABLE EXPENDITURE

8.1 MINISTRY COSTS

	<u>2025</u>	<u>2024</u>
	£	£
Salaries and pension contributions	303,479	249,840
Employer's national insurance	23,444	17,106
Visiting ministry costs	891	0
UK travel & entertainment (meals, etc.)	8,505	4,913
Team building	2,836	404
Staff & volunteer training	11,001	8,085
Insurance	2,234	1,933
Bank charges	189	240
Loss on disposal of fixed assets	0	0
Write off debts	435	0
Depreciation of tangible fixed assets	8,063	6,017
	<u>361,077</u>	<u>288,538</u>

8.2 OFFICE AND ACCOMMODATION COSTS

	<u>2025</u>	<u>2024</u>
	£	£
Rates, rent, and associated fees	34,000	26,063
Utilities	6,613	4,260
Repairs, maintenance & building improvements	9,027	11,140
Cleaning	4,742	4,549
Operations & compliance costs	1,612	1,473
Office equipment & software	4,326	2,611
Telephone, mobiles & internet	5,016	4,827
Printing, photocopying & stationery	331	434
Communications & publicity	2,645	3,580
Postage	58	98
Subscriptions & memberships	1,387	1,452
Professional fees	345	0
Payroll fees	446	356
Hospitality & kitchen supplies	6,616	4,352
	<u>77,163</u>	<u>65,194</u>

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

8.3 ACTIVITY COSTS

	<u>2025</u>	<u>2024</u>
	£	£
Room hire	0	3,280
Gateway Kids (Children's ministry)	1,465	1,714
Events	18,434	17,971
Authentic (Youth ministry)	19,194	16,163
Student Ministry	1,720	0
Worship team	1,734	1,613
A/V team (incl. equipment)	882	3,362
Gateway groups	739	1,209
WAY expenses	41,179	20,787
International travel - non-mission	0	4,498
International travel - mission	0	1,051
Transport - minibus & taxi	26	0
Other pastoral	934	99
Alpha course	831	352
Other local outreach	6,649	4,675
	<u>93,787</u>	<u>76,776</u>

8.4 GRANTS

	<u>2025</u>		<u>2024</u>	
	Number	£	Number	£
Grants to institutions				
Safe Families	12	2,400	13	3,000
Hope for Tomorrow Global	0	0	1	15,000
Regions Beyond	25	12,000	24	25,721
Gather Movement	12	1,200	1	1,200
Newday Generation	0	0	1	1,000
Penhill Community Church	0	0	1	1,500
Moseley Church Plant	0	0	1	3,093
WAY UK	1	12,000	0	0
Dihlabeng Church South Africa	2	800	0	0
Christ Church Birmingham	1	3,000	0	0
Total	<u>53</u>	<u>31,400</u>	<u>42</u>	<u>50,514</u>
Grants to individuals	33	2,785	55	3,833
Total grants	<u>86</u>	<u>34,185</u>	<u>97</u>	<u>54,347</u>

8.5 GOVERNANCE COSTS

	<u>2025</u>	<u>2024</u>
	£	£
Independent examiner's fees	3,084	2,940
	<u>3,084</u>	<u>2,940</u>

Fees payable to Stewardship, other than for the cost of the independent examination totalled £220 (2024: £402.50)

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

9. STAFF, TRUSTEES, & KEY MANAGEMENT

	<u>2025</u>	<u>2024</u>
	£	£
Gross wages and salaries	278,815	231,432
Employer's national insurance costs	23,444	17,106
Pension costs	24,664	18,408
Total staff costs	326,924	266,946

	<u>2025</u>	<u>2024</u>
Number of staff at year end:		
Full-time	4	6
Part-time	5	5

The average number of staff during the reporting period was 13.9 (2024: 8.5). However, 85% of one staff member and 50% of another staff member was recharged to another charity, WAY UK, due to grant funding for part of their employment being received by WAY UK ahead of a TUPE transfer of the employees at a later date. Most of the charity's activities are carried out by volunteers.

No staff received salaries at a rate of more than £60,000 per annum.

The charity's key management comprise the trustees and the key staff named on the Company Information page. Total employment benefits payable to key management for the year were as follows:

	Wages & salaries	Employer pension contributions	<u>2025</u>
			£
Trustees:			
Nigel Howarth	42,600	3,408	46,008
Colin Thornton	44,750	3,580	48,330
Other members of key management:	81,480	6,518	87,998
			182,336

The following amounts were payable in the previous year:

	Wages & salaries	Employer pension contributions	<u>2024</u>
			£
Trustees:			
Nigel Howarth	40,000	3,200	43,200
Colin Thornton	42,000	3,360	45,360
Other members of key management:	76,500	6,120	82,620
			171,180

Nigel Howarth and Colin Thornton served as elders of the church and received the above payments for serving in that capacity, not for serving as trustees; these payments are permitted by the charity's governing document.

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

10. TANGIBLE FIXED ASSETS

	Equipment improvements £	Leasehold £	Total £
Cost			
At 01 April 2024	108,590	109,880	218,469
Additions	10,494	0	10,494
Gains / (losses) on revaluation	0	0	0
Disposals	(6,059)	0	(6,059)
At 31 March 2025	<u>113,024</u>	<u>109,880</u>	<u>222,904</u>
Accumulated depreciation			
At 01 April 2024	(97,261)	(108,925)	(206,185)
Charge for the year	(7,420)	(643)	(8,063)
Eliminated on disposal	2,070	0	2,070
At 31 March 2025	<u>(102,611)</u>	<u>(109,568)</u>	<u>(212,178)</u>
Net book value			
At 31 March 2025	<u>10,413</u>	<u>312</u>	<u>10,724</u>
At 31 March 2024	<u>11,329</u>	<u>955</u>	<u>12,284</u>

Equipment comprises musical, public address, translation, sound, kitchen and office equipment and fixtures and fittings.

11. DEBTORS

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Debtors	0	0	0	210
Gift Aid recoverable	60,865	6,562	67,427	61,336
Accrued income	464	150	614	1,538
Amounts receivable	0	40,819	40,819	15,000
Prepayments	3,571	9,861	13,432	14,883
	<u>64,900</u>	<u>57,392</u>	<u>122,292</u>	<u>92,966</u>

12. CASH AT BANK AND IN HAND

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Bank accounts	31,774	2,224	33,998	121,936
Cash in hand	2,170	0	2,170	1,579
	<u>33,944</u>	<u>2,224</u>	<u>36,168</u>	<u>123,515</u>

13. CREDITORS

	Unrestricted	Restricted	2025	2024
	£	£	£	£
Accounts payable	4	43	47	443
Deferred income	172	2,436	2,609	34,058
Payroll creditors	0	0	0	8,161
Accruals	8,057	6,370	14,427	9,718
	<u>8,233</u>	<u>8,849</u>	<u>17,083</u>	<u>52,381</u>

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

14. DEFERRED INCOME

Deferred income comprises the following:

	Grants & Repayments	Training & conferences	2025	2024
	£	£	£	£
Balance at the beginning of the reporting period	32,901	1,157	34,058	16,314
Amount released to income	(32,901)	(1,157)	(34,058)	(16,314)
Amount deferred in year	2,292	317	2,609	34,058
Balance at the end of the reporting period	<u>2,292</u>	<u>317</u>	<u>2,609</u>	<u>34,058</u>

The income deferred at the period end will be released to income over the following periods:

Within one year	2,292	317	2,609	34,058
After one year	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
	<u>2,292</u>	<u>317</u>	<u>2,609</u>	<u>34,058</u>

15. OPERATING LEASE COMMITMENTS

The charity has an operating lease for its church building. The minimum amount payable (until the next break clause and ignoring the potential effect of future rent reviews) in respect of this lease is as follows:

	2025	2024
	£	£
Payments falling due:		
Within one year	34,000	34,000
Between one and five years	14,167	48,167
After five years	<u>0</u>	<u>0</u>
	<u>48,167</u>	<u>82,167</u>

During the year the charity was charged £34,000 (2024: £26,909) for its operating lease.

16. ANALYSIS OF NET ASSETS BY FUND

The assets and liabilities of the various funds were as follows:

	<u>Fixed</u>	<u>Bank</u>	<u>Other net</u>	2025	2024
	<u>assets</u>	<u>balances</u>	<u>assets</u>	£	£
	£	£	£		
Restricted funds	2,962	2,224	48,544	53,730	71,677
Unrestricted funds	7,762	33,944	56,667	98,372	104,708
	<u>10,724</u>	<u>36,168</u>	<u>105,210</u>	<u>152,102</u>	<u>176,385</u>

GATEWAY CHURCH SWINDON

Report and Accounts

Year Ended 31 March 2025

Notes to the Accounts

17. TRANSACTIONS WITH RELATED PARTIES

During the year, the charity:

- a) received donations totalling £85,703 (2024: £86,682) from related parties (which includes trustees, any other members of key management, and anyone closely connected to them).
- b) No expenses (2024: nil) were paid to, or for, the trustees. Reimbursements for expenses incurred when acting as an agent for the charity or incurred when undertaking employment duties not connected with serving as a trustee are not included in this disclosure.

During the year, the charity also made the following payments to, or for, related parties:

- a) Regions Beyond, who is closely related to Nigel Howarth, a trustee of both Regions Beyond and the charity, received grants totalling £12,000 (2024: £25,721) for mission activities both overseas and in the UK.
- b) E Howarth, who is closely related to Nigel Howarth, a trustee of the charity, received employment benefits totalling £4,725 (2024: nil) for providing administrative services to the charity.
- c) J Howarth, who is closely related to Nigel Howarth, a trustee of the charity, received employment benefits totalling £9,450 (2024: £2,700) for providing administrative services to the charity.
- d) O Thornton, who is closely related to Colin Thornton, a trustee of the charity, received employment benefit totalling £4,725 (2024: nil) for providing administrative services to the charity.

Except as disclosed in note 9, 'Staff, Trustees & Key Management', there have been no other transactions with related parties during the year.

18. MEMBERS

Each member of the company commits to contribute if the charity is wound up an amount of £1.