

# **Gateway Church, Poole**

(A Company limited by guarantee)

## **Annual Report and Financial Statements Year Ended 31 March 2021**

Company registration number: 07189544

Charity registration number: 1135330

# Gateway Church, Poole

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# Gateway Church, Poole

## Reference and Administrative Details

<b>Trustees</b>	Matthew Hosier Matthew Ashton Jacqueline Last Matthew Painter Dr Samuel McGinley Rebecca Clarke Richard Stamp
<b>Secretary</b>	Rebecca Bertrand
<b>Principal Office</b>	133 Alder Road Parkstone Poole Dorset BH12 4AA
<b>Company Registration Number</b>	07189544
<b>Charity Registration Number</b>	1135330
<b>Bankers</b>	Barclays Bank Plc
<b>Independent Examiner</b>	Worth Accountants LLP 18 Glen Road Parkstone Poole Dorset BH14 0HF
<b>Website</b>	<a href="http://www.gatewaychurch.me">http://www.gatewaychurch.me</a>

# Gateway Church, Poole

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

### Trustees

Matthew Hosier  
Matthew Ashton  
Jacqueline Last  
Matthew Painter  
Dr Samuel McGinley  
Rebecca Clarke  
Richard Stamp

### Structure, Governance and Management

Gateway Church, Poole is a charitable company limited by guarantee. It is governed by the Memorandum and Articles of Association and was incorporated on 15 March 2010.

The charity trustees are all directors of the charitable company and are appointed by ordinary resolution of the members as set out in articles 31 to 35 of the Memorandum and Articles of Association.

### Objects and Activities

Gateway Church, Poole is Bible-based, lively church serving Poole and the surrounding area with the good news of the Lord Jesus Christ. It also supports and assists mission in other parts of the UK and overseas. Being part of the Newfrontiers network of churches is its focus for achieving this.

The charity's objects are specifically restricted to the following:

- (a) to advance the Christian faith in such ways and in such parts of Poole, the United Kingdom or the world as the trustees from time to time may think fit;
- (b) 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 counseling and support in such parts of Poole, the United Kingdom or the world as the trustees from time to time may think fit;
- (c) to further Christian education including but not by way of limitation to children of pre-school age in such parts of Poole, the United Kingdom or the world as the trustees from time to time think fit;
- (d) to provide or assist in the provision of facilities in the interests of social welfare for the recreation or other leisure time occupation of individuals who have need of such facilities by reason of their youth, age, infirmity or disability, financial hardship or social circumstances with the object of improving their conditions of life in such parts of Poole, the United Kingdom and the world as the trustees may from time to time think fit.

# Gateway Church, Poole

## Trustees' Report

### Annual Report

#### Our Vision and Values

We exist to preach the good news of Jesus Christ, to faithfully do justice to the instructions given to us through His word, the Bible, and to see as many people as possible impacted by this good news.

In doing this, three words sum up our values, and our goal is to be a people who live in a way that reflects the values encapsulated in these 3 words. Our plans and goals need to reflect:

**Adventure:** At the heart of the Christian faith is a great adventure to 'go to the ends of the earth' in proclaiming the good news of Jesus Christ. The bible is jam-packed with stories of adventurous men and women risking all, and at times sacrificing all, to see people come to salvation through Jesus. We desire to live as modern day adventurers for Jesus in just the same way!

**Purity:** Being people who are committed to honesty, integrity and faithfulness in everything that we do and say. Serving one another and serving God with clean hearts and clean hands.

**Compassion:** The sound of war, famine, sickness and death in our world should move us to compassion, and therefore action, in offering support and action to those around us. This means serving locally and further afield to see social ills alleviated and people set free from the pain and isolation of social, financial, personal or spiritual hardship.

#### Covid-19 and Gateway's Activities

The period that covers this annual report was marked by the Covid-19 pandemic. In the UK this included 3 national lockdowns, and the implementation of social distancing which severely impacted church life and associated activities.

We are committed to the faithful teaching of the gospel both in how we teach and present it, and in how we action it in the way that we serve one another and serve the wider community. Accordingly, Covid-19 has caused us to have to adjust almost every part of our operation at Gateway. We are pleased to report that in spite of the challenges posed by the pandemic, we have continued to be able to consistently operate in accordance with our charitable objectives.

The paragraphs below set out our activities for the period from April 2020 to March 2021.

#### Sunday Mornings

Usually on Sunday mornings we enjoy meeting together for worship and teaching. Our Sunday meetings are relaxed, informal and relevant to modern life. We have tea and coffee before the meeting, then worship God together and give time for a talk applying the truth of the Bible to life. Following the meetings we have more tea and coffee and a chat.

We operate as 'one church on two sites' with a congregation based at Alder Road, and another on Ashley Road in Poole.

Social distancing, the national lockdown and people's personal level of cautiousness about Covid-19 have all contributed to us having to rethink Sundays. In summary this involved:

- Pre-recording services where required for streaming via youtube
- Heavily reduced numbers in our buildings, with a livestream option via youtube
- Post-service coffee and conversation via Zoom
- Implementing a fully risk-assessed system of health and safety procedures for Sunday mornings as restrictions were lifted, in order to enable people to worship together
- Pre-recording all of our children's teaching and resources for streaming via youtube

## Gateway Church, Poole

### Trustees' Report

Whilst it is not possible to measure attendance by any reliable measure throughout that period, post national lockdown we are delighted to say that the church has grown in number of attendees and by other measures, i.e. income, serving teams, etc.

#### Baptisms

Helping people to know Jesus Christ and to get baptized is a big part of the responsibility and joy of every believer and something we should all participate in fully! In the past year we have had the joy of witnessing three people baptized, and we would love it to be many more.

#### Life Groups

Life Groups are our midweek groups that meet in smaller number in people's homes. They are built around five core values: Friendship, 'One-anothering', Outreach, Teaching and Body Life. Life Groups are at the heart of what we do at Gateway, and we want everyone to be involved in one.

Life Groups are a great place for people to learn leadership, and a place where everyone can make a contribution. Life Groups are where the mission of the church is put into action as we serve one another and seek to bless the world around us.

Throughout the Covid-19 pandemic we have continued to operate Life Groups via Zoom, with the attendance and participation at these being what we would have expected in more usual times.

#### Serving the Community

Alongside Sunday mornings and Life Groups we would expect members of the church to be actively engaged in activities that serve the wider community, and therein we place a disproportionate emphasis on serving the poor, the lonely, the isolated and the marginalised.

In the weeks prior to the Covid-19 breakout, we created an umbrella department in the church within which to run such activities and to share resources in order to maximise our efforts in this regard. The umbrella term we use for this is called, 'Gatehouse'. The mission statement of Gatehouse is that we exist to, 'prevent and alleviate isolation and marginalization in the BCP area and beyond.' Further details can be found on our website: <http://www.gatewaychurch.me/gatehouse>

#### Covid Response

In the first few days of the national lockdown, in partnership with our friends at Faithworks Wessex and the BCP council, we developed a team to triage calls from people in food crisis. Anywhere in BCP, if people called this council developed crisis telephone number, the first voice they heard was a member of Gateway.

The purpose of this team was to help people to both source and be able to collect/have delivered food parcels.

We also immediately set up a food collection and distribution point for local rough sleepers in partnership with Faithworks and the local council. Additionally we gave money, and essential toiletries and clothing to support the local rough sleeper community who had been housed in hotels as a result of the pandemic.

#### Lifetime

Usually, lifetime is a twice monthly meeting for adults with learning disability. Our aim is to offer friendship, an opportunity to worship and hear God's word in a simple and engaging way. Some of our members are able to come independently, some come with their carers and some are collected and returned home by volunteer staff, all of whom are covered by enhanced DBS checks.

Each evening finishes with light refreshments and we celebrate all the members' birthdays with a cake! We are always happy to welcome newcomers.



## Gateway Church, Poole

### Trustees' Report

Because of the nature of the differing needs within this group, it was extremely difficult to gather together at any point. Accordingly, this demographic was cared for by telephone calls, doorstep visits and cards. Towards the end of the national lockdowns the Lifetime community met for a garden party and a time of friendship and worship.

#### Oasis

Oasis is our domestic violence and abuse response team. A number of trained volunteers from Gateway Church serve the residents and children of Poole domestic violence refuges. The refuge provides short-medium term emergency housing for women and children who are living in a domestic violence situation. Ordinarily, our volunteers host 'Adults night off' in the refuge monthly where a takeaway meal is shared amongst parents and children in the refuge, and the children are engaged in a craft activity, giving the parents an 'adults night off'. We remain in touch with these families post-refuge and unofficially befriend and support reintegration into their new communities.

We have also worked closely with the staff and parents of Bishop Aldhelms Primary School to run an initiative called 'The Wishing Tree', where pupils of the school are paired with a child in refuge to purchase a Christmas gift for them.

Throughout the period of this report, all of these activities were done - where possible - in a socially distanced way, and to respond to the sense of isolation and poor emotional health that is very often evident in the refuge we also added the following:

- Weekly Zoom 'friendship' sessions
- Weekly whatsapp encouragement videos
- A weekly light jog/exercise
- Food and milk deliveries

We are thrilled that a number of residents (past and present) of the refuge were able to attend (and continue to attend) events and services at Gateway.

#### Gateway Gatherers and Lunch Club

Ordinarily Gateway Gatherers is a weekly meeting for mainly the over 50s which meets every Thursday morning at 10:30am for a time of fellowship with coffee and biscuits in the Link. At 11:15 a.m. we move into the main church for a 75 minute service and afterwards many of the group enjoy lunch at the Luncheon Club (which provides a 2 course meal followed by tea or coffee for a very reasonable price).

Twice a year we have outings, occasional cream teas and a regular Christmas party all of which have proved very popular.

We also have a team of pastoral visitors who regularly visit the housebound, those who need encouragement and those in hospital and a bi-weekly bible study group.

Throughout the period of this report all of this activity was suspended. Due to the high potential for loneliness and isolation within this demographic, we responded with these additions:

- For some people within the congregation, we purchased devices that enabled them to participate with online church activity
- A 6 weekly letter was sent out with encouragement, information, news, advice on staying healthy through Covid and bible resources
- Termly doorstep visits with cream teas and gifts were delivered
- Technical support was made available to this demographic to enable ongoing participation with online events
- Food and medication shopping was offered, and each member of the pastoral team at Gateway had responsibility for staying in contact through telephone and letter with each member of the church who was classed as 'vulnerable'.

## Gateway Church, Poole

### Trustees' Report

#### Little Gators

Little Gators is an exciting group. We gather between 50-100+ 0-4 year olds and their grown-ups each Friday, at our Alder Road site during term time from 10:00-11:30 for fun, games, songs and snacks too! There are areas for babies, craft, exploring, toys and role play, and as with all our groups it's all free!

The Little Gators team doesn't stop there though! They can be found during the Sunday morning service playing games and telling stories whilst mums and dads get to be in the adult service.

Throughout lockdown we suspended this activity, but maintained facebook groups enabling people to stay in touch with each other.

#### Students & 20's

Bournemouth and Poole are home to thousands of students. Bournemouth University together with the Arts University College at Bournemouth has a student roll of around 20,000. The main BU & AUCB campus is only 1.5 miles from our church building and an increasing number of students are finding their way to Gateway. During term time we run student lunches with church families - a great way to meet people as well as get free food! We also encourage students to join Life Groups and become part of the church family.

In the past year we have seen real growth in numbers from this demographic which is a key part of our growth strategy. As with our older community, much of how we cared for this demographic was via doorstep visits, online meetings and activities (such as quizzes and games in the evenings).

#### The Life Lounge

In response to (a) the growing number of emotional health needs evident in society, and (b) the anticipated growth of the same in response to Covid, we developed an online library of videos to help people to proactively put plans and lifestyle choices in place to stay healthy and avoid emotional, spiritual and physical complications that arise from loneliness, isolation and/or a lack of basic life skills.

Throughout lockdown, these sessions were livestreamed via a free Zoom meeting, open to the entire community, with people attending from across the UK, open to questions for the 'subject matter expert'. Subjects included:

- Top Tips for dealing with your mental health (by a mental health professional)
- Household Maintenance (by a Chartered Surveyor)
- Basic Exercise Skills (by an international sports coach)
- Basic household budgeting
- Parenting

And others. All available to view at <https://www.gatewaychurch.me/the-life-lounge>

Additionally we ran 2 online courses (run by a mental health professional) helping people to deal with stress and anxiety.

#### Truth be Told

Truth be Told is an award-winning independent charity birthed at Gateway, and led by a member of our church. The premise of Truth be Told is to host and run activity and song-led toddler groups in care homes. This initiative fits well with our Gatehouse philosophy as it communicates Christian truths and draws together demographic groups who might also be most vulnerable to isolation and marginalization, such as young parents and older people in care homes.



## **Gateway Church, Poole**

### **Trustees' Report**

Throughout lockdown, much of this activity was done online, although at Christmas a team from Gateway delivered cake at various care homes and sang carols from the care home car parks for the residents.

Additionally, Gateway funded a Christmas Carol video, written and produced by Truth be Told, disseminated and viewed by hundreds of people in care homes across BCP.

#### **Youth**

The Gateway Youth group meets every Friday evening and every other Sunday morning during term time, for youth aged between 11-14 years. We create a welcoming fun space in which all youth from the area can come and join in activities and have a safe place to hang out. Our aim during these times is to see people come to know Jesus and to grow in their faith. We disciple the youth, with each youth having the opportunity to have a mentor, provide teaching from the bible, reach the local youth community through outreach events, help the community around us with social action events and generally build friendship and have fun. All youth leaders have had training and are covered by enhanced DBS checks.

We also have an annual trip to NewDay a Newfrontiers organised youth camp, full of great worship, teaching, cafes, and sports.

Throughout the period covered by this report, most of this activity was moved online and smaller groups were created to ensure full inclusion and participation of the youth community.

#### **If God Then What?**

As a means of offering our community the chance to hear and ask questions about the Christian faith, we offered a 10 week online course (via Zoom), open to anyone, to come and hear the central claims of the Christian faith and discuss.

A number of people attended this course from across the UK, many of whom have continued to attend Gateway.

#### **Numbers**

As of 31 March 2020 there were 198 in membership. This number has continued a steady upward trend for the past 10 years.

#### **Public Benefit Statement**

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their power and duties.

The trustees have given due regard to public benefit when planning the charity's activities, in accordance with Sections G2 and G3 of the Charity Commission's General Guidance on Public Benefit (January 2008).

The paragraphs above set out our activities, achievements and performance during the year, which are directly related to the objects and purposes for which the charity exists. The charity achieves its principal objects and purposes through worship, teaching, counseling, group activities and pastoral support. These benefits are directly related to the aims of the charity and are fully compliant with Principles 1 and 2 of the Charity Commission Principles on Public Benefit.

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their power and duties.

# Gateway Church, Poole

## Trustees' Report

### Financial Review

During the year ended 31 March 2021 there was a net inflow of funds of £105,624 (year ended 31 March 2020 net inflow of £79,627). In previous years the accounts have shown restricted funds separately. However, it was agreed by the Trustee's at on meeting on 10 February 2021 that there are no genuine restricted funds held by the church. Instead they have only been designated for certain uses so from 2021 onwards the distinction between restricted and unrestricted funds will no longer be used.

The principal funding sources of the church are via offerings of the church members and regular attendees and the gift aid reclaimed on these gifts. Total funding during the year was £489,820 (year ended 31 March 2020 £415,031).

Since the end of the financial year the economic effects of the Covid-19 pandemic have been felt across the world. The trustees are pleased to report that donations and funding of the charity have at the date of this report not been negatively impacted by the situation.

During 2018/19 the Baptist Union pension actuary completed its triennial valuation, confirming the financial position at 31 December 2016. The scheme continues to have a substantial deficit; the deficit liability in respect of Gateway Church was £45,800 as at 31 March 2021 (2020: £63,000).

### Reserves Policy

The trustees have examined the charity's requirements for reserves in light of the main risks to the charity. A policy whereby the funds not committed or invested in tangible fixed assets held by the charity should be between 3 and 6 months' of the expenditure has been established. Budgeted non-capital expenditure for 2021/22 is approximately £378,877 and therefore the target is £94,719 to £189,438 in general funds. The reserves are needed to meet the working capital requirements of the charity and the trustees are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The level of free net current assets at 31 March 2021 was £140,257 (31 March 2020 £15,235). Although these restricted free funds are close to two months' expenses the trustees have considered the situation and have developed an action plan with the aim of increasing unrestricted giving and controlling expenditure as tightly as possible. The trustees also meet regularly and review the financial position and will continue to monitor income and expenditure closely over coming months.

### Risk Management

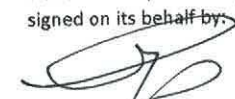
The trustees examine the major risks that the church faces each financial year when preparing and updating the strategic plan. The church has developed systems to monitor and control these risks to mitigate any impact that they may have to the church in the future.

### Trustees

The trustees who are directors for the purpose of company law, who served during the year and up to the date of this report are set out on page 1.

The report of the directors has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

The annual report was approved by the trustees of the Charity on 21/12/2021 And signed on its behalf by:



Richard Stamp  
Trustee

## Gateway Church, Poole

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Gateway Church, Poole for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. 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 applicable UK Accounting Standards have been followed, subjects to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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.

Approved by the trustees of the charity on .....21/12/2021..... and signed on its behalf by:



Richard Stamp  
Trustee



## **Gateway Church, Poole**

### **Independent Examiner's Report to the trustees of Gateway Church, Poole**

**Independent examiner's report to the trustees of Gateway Church, Poole Charitable Company ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

#### **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 the 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**

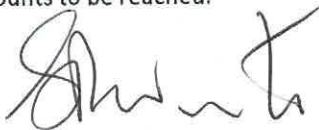
I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

- 1 Accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
- 2 The accounts do not accord with those records; or
- 3 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
- 4 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 UK and Republic of Ireland (FRS 102)].

## Gateway Church, Poole

### Independent Examiner's Report to the trustees of Gateway Church, Poole

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....  
Stephen Worth AAT  
Worth Accountants LLP

26 Fairview Park  
Overbury Road  
Poole  
Dorset  
BH14 9JZ

21 December 2021



## Gateway Church, Poole

### Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	470,482	-	470,482
Other income	3	19,338	-	19,338
Total Income		<u>489,820</u>	<u>-</u>	<u>489,820</u>
<b>Expenditure on:</b>				
Charitable activities	4	384,196	-	384,196
Total Expenditure		<u>384,196</u>	<u>-</u>	<u>384,196</u>
Net movement in funds		105,624	-	105,624
<b>Reconciliation of funds</b>				
Total funds brought forward		557,799	238,069	795,868
Transfers	18	238,069	- 238,069	-
Total funds carried forward	17	<u>901,492</u>	<u>-</u>	<u>901,492</u>

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
<b>Income and Endowments from:</b>				
Donations and legacies	2	357,897	54,134	412,031
Other income	3	3,000	-	3,000
Total Income		<u>360,897</u>	<u>54,134</u>	<u>415,031</u>
<b>Expenditure on:</b>				
Charitable activities	4	335,404	-	335,404
Total Expenditure		<u>335,404</u>	<u>-</u>	<u>335,404</u>
Net movement in funds		25,493	54,134	79,627
<b>Reconciliation of funds</b>				
Total funds brought forward		532,306	183,935	716,241
Total funds carried forward	17	<u>557,799</u>	<u>238,069</u>	<u>795,868</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2020 is shown in note 17.

# Gateway Church, Poole

## Balance Sheet 31 March 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	761,235	780,634
<b>Current assets</b>			
Debtors	12	-	3,660
Cash at bank and in hand		<u>422,291</u>	<u>314,859</u>
		422,291	318,519
<b>Creditors: Amounts falling due within one year</b>	13	- 56,594	- 51,731
<b>Net current assets</b>		<u>365,697</u>	<u>266,788</u>
<b>Total assets less current liabilities</b>		1,126,932	#####
<b>Creditors: Amounts falling due after more than one year</b>	14	- 179,640	- 188,553
<b>Provisions</b>	15	- 45,800	- 63,000
<b>Net assets</b>		<u>901,492</u>	<u>795,868</u>
<b>Funds of the charity:</b>			
<b>Restricted funds</b>		-	238,069
<b>Unrestricted funds</b>		901,492	557,799
<b>Total funds</b>	17	<u>901,492</u>	<u>795,868</u>

## Gateway Church, Poole

### Balance Sheet 31 March 2021


For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on 21/12/2021 and signed on their behalf by:

  
.....  
Richard Stamp  
Trustee

Company Registration Number: 07189544

# Gateway Church, Poole

## Notes to the Financial Statements Year Ended 31 March 2021

### 1 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Companies Act 2006.

#### Basis of preparation

Gateway Church, Poole is a registered charity, registration number 1135330, company number 07189544, registered in the United Kingdom. The address of the charity is given in the reference and administrative details on page 1 of these financial statements. The nature of the charity's operations and principal activities are described in the Trustees' annual report.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest whole pound.

#### Exemption from preparing a cash flow statement

The charity has adopted Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

#### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to condition that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

# **Gateway Church, Poole**

## **Notes to the Financial Statements Year Ended 31 March 2021**

### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Grant provisions**

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £200 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.



# Gateway Church, Poole

## Notes to the Financial Statements Year Ended 31 March 2021

### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Fixtures, fittings and equipment	25% per annum on a reducing balance basis
Cycle and work bicycles	25% per annum on a reducing balance basis
Church property and improvements	2% straight line basis

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs.

Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### Pensions and other post retirement obligations

The company offers a defined contribution pension scheme. Contributions are charged in the income and expenditure account as they become payable in accordance with the rules of the scheme.

Gateway Church participated in a multi-employer defined benefit pension scheme for Baptist Ministers in the UK which has been closed to new members. Deficit contributions are charged in the income and expenditure account as they become payable and Gateway Church's liability towards the scheme deficit is included in the financial statements as a provision.

## Gateway Church, Poole

### Notes to the Financial Statements Year Ended 31 March 2021

#### 2 Income from donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations and legacies;				
Donations to major appeals	103,048	-	103,048	49,134
Donations from individuals	304,407	-	304,407	293,255
Gift aid reclaimed	63,027	-	63,027	69,642
	<u>470,482</u>	<u>-</u>	<u>470,482</u>	<u>412,031</u>

#### 3 Other income

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Employer's NIC rebate	-	-	-	3,000
Vision Fund Tithe	19,338	-	19,338	-
	<u>19,338</u>	<u>-</u>	<u>19,338</u>	<u>3,000</u>

# Gateway Church, Poole

## Notes to the Financial Statements Year Ended 31 March 2021

### 4 Expenditure on charitable activities

	Activity undertaken directly	Grant funding of activity	Total 2021	Total 2020
	£	£	£	£
Mission	59,858	-	59,858	27,848
Establishments costs	7,160	-	7,160	12,474
Insurance	4,997	-	4,997	3,987
Repairs and maintenance	6,214	-	6,214	23,125
Printing, postage and stationery	4,916	-	4,916	6,412
Telephone	1,935	-	1,935	1,875
Advertising	222	-	222	1,927
Equipment repairs and renewals	5,248	-	5,248	2,918
Minister's salary and staff costs	202,650	-	202,650	165,009
Group activities	11,218	-	11,218	26,283
Training, conferences and travel	1,777	-	1,777	16,494
Architects and building planning fees	43,659	-	43,659	-
Cleaning	3,890	-	3,890	10,169
Payroll software	382	-	382	297
Bank charges	260	-	260	1,438
Legal and professional fees	965	-	965	953
Loan interest	5,362	-	5,362	8,706
Depreciation	19,399	-	19,399	21,081
Sundries	1,572	-	1,572	2,022
Governance costs	2,512	-	2,512	2,387
	<u>384,196</u>	<u>-</u>	<u>384,196</u>	<u>335,405</u>

### 5 Analysis of governance and support costs

#### Governance costs

	Unrestricted funds	Total 2021	Total 2020
	£	£	£
Independent Examiner's remuneration	1,440	1,440	1,440
Payroll costs	1,072	1,072	947
	<u>2,512</u>	<u>2,512</u>	<u>2,387</u>

## Gateway Church, Poole

### Notes to the Financial Statements Year Ended 31 March 2021

#### 6 Grant-making

##### Analysis of grants

Name of Institution	Activity	2020 £	2021 £
Advance Movement	Mission	12,563	18,700
Social Action	Mission	8,504	8,843
Baptist Union	Mission	884	974
Evangelical Alliance	Mission	150	-
New Day	Mission	-	3,000
Other - Funded by gifts	Mission	1,300	100
Tithe Fund	Mission	-	17,364
Other Grants Paid	Mission	4,447	10,877
		<u>27,848</u>	<u>59,858</u>

#### 7 Net incoming/outgoing resources

Net incoming resources for the year include:

	2020 £	2021 £
Depreciation of fixed assets	21,081	19,399
Independent Examiner's Fee	1,440	1,440
	<u>22,521</u>	<u>20,839</u>

## Gateway Church, Poole

### Notes to the Financial Statements Year Ended 31 March 2021

#### 8 Trustees' remuneration and expenses

During the year the charity made the following transactions with trustees:

##### Matthew Hosier

Matthew Hosier received remuneration and pension of £55,871 (2020: £55,768) and £231 (2020: £1,930) of expenses were reimbursed to Matthew Hosier during the year.

##### Richard Stamp

Richard Stamp received remuneration and pension of £47,904 (2020: £52,447) and £20 (2020: £3,256) of expenses were reimbursed to Richard Stamp during the year.

##### Matthew Painter

£nil (2020: £nil) of expenses were reimbursed to Matthew Painter during the year.

##### Dr Samuel McGinley

£nil (2020: £nil) of expenses were reimbursed to Dr Samuel McGinley during the year.

##### Matthew Ashton

£nil (2020: £nil) of expenses were reimbursed to Matthew Ashton during the year.

##### Rebecca Clarke

£nil (2020: £nil) of expenses were reimbursed to Rebecca Clarke during the year.

##### Jacqueline Last

£nil (2020: £nil) of expenses were reimbursed to Jacqueline Last during the year.

No trustees have received any other benefits from the charity during the year.

#### 9 Staff costs

The aggregate payroll costs were as follows:

	2020	2021
	£	£
<b>Staff costs during the year were:</b>		
Wages and salaries	171,771	197,998
Pension costs	23,238	21,852
Movement in pension contribution provision	- 30,000	- 17,200
	<u>165,009</u>	<u>202,650</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2020	2021
	No	No
Staff	<u>5</u>	<u>6</u>

The total employee benefits of the key management personnel of the charity were £189,535 (2020: £179,515).



## Gateway Church, Poole

### Notes to the Financial Statements Year Ended 31 March 2021

#### 10 Taxation

The company is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

	Fixtures and fittings £	Cycle to work bicycles £	Church property and improvements £	Total £
<b>Cost</b>				
At 1 April 2020	61,434	1,988	877,342	940,764
Additions	-	-	-	-
At 31 March 2021	<u>61,434</u>	<u>1,988</u>	<u>877,342</u>	<u>940,764</u>
<b>Depreciation</b>				
At 1 April 2020	45,368	1,594	113,168	160,130
Charge for the year	4,017	99	15,283	19,399
At 31 March 2021	<u>49,385</u>	<u>1,693</u>	<u>128,451</u>	<u>179,529</u>
<b>Net book value</b>				
At 31 March 2021	<u>12,049</u>	<u>295</u>	<u>748,891</u>	<u>761,235</u>
At 31 March 2020	<u>16,066</u>	<u>394</u>	<u>764,174</u>	<u>780,634</u>

The Alder Road building is held in trust by the Baptist Union, the Ashley Road property is owned by Gateway Church.

#### 12 Debtors

	2020 £	2021 £
Prepayments	3,660	-
Other debtors	-	-
	<u>3,660</u>	<u>-</u>

# Gateway Church, Poole

## Notes to the Financial Statements Year Ended 31 March 2021

### 13 Creditors: amounts falling due within one year

	2020	2021
	£	£
Bank loans	5,166	6,050
Other taxation and social security	4,904	8,775
Other creditors	32,658	32,766
Accruals	9,003	9,003
	<u>51,731</u>	<u>56,594</u>

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

	2020	2021
	£	£
Bank loan	<u>5,166</u>	<u>6,050</u>

There is a legal charge in respect of the property mortgage from National Westminster Bank Plc. The mortgage is secured against the Ashley Road property.

### 14 Creditors: amounts falling due after one year

	2020	2021
	£	£
Bank loans	<u>188,553</u>	<u>179,640</u>

Creditors amounts falling due after more than one year includes the following liabilities, on which security has been given by the charity:

	2020	2021
	£	£
Bank loan 1-2 years	5,166	6,050
Bank loan 2-5 years	15,498	18,150
Bank loan > 5 years	167,889	155,440
	<u>188,553</u>	<u>179,640</u>

There is a legal charge in respect of the property mortgage from National Westminster Bank Plc. The mortgage is secured against the Ashley Road property.

Included in the creditors are the following amounts due after more than five years:

	2020	2021
	£	£
After more than five years not by instalments	<u>167,889</u>	<u>155,440</u>

## Gateway Church, Poole

### Notes to the Financial Statements Year Ended 31 March 2021

#### 15 Provisions

	2020	2021
	£	£
Pension contributions provision	<u>- 63,000</u>	<u>- 45,800</u>

See note 16 for details of the defined benefit pension deficit.

#### 16 Pension and other schemes

##### Defined contribution pension schemes

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to these schemes and amounted to £21,852 (2020: £23,238).

##### Defined benefit pension schemes

The charity participates in the Baptist Union multi-employer defined benefit pension scheme. During 2017/18 the Baptist Union pension actuary completed its triennial valuation, confirming the financial position at 31 December 2016. The scheme continues to have a substantial deficit, a combination of factors, such as low interest rates, quantitative easing and low projected investment returns, have led to the rising deficit. The scheme deficit in respect of Gateway Church is £45,800 (2020: £63,000). The period for which deficit contributions need to be made has been shortened by 6.5 years from June 2035 to December 2028.

## Gateway Church, Poole

### Notes to the Financial Statements Year Ended 31 March 2021

#### 17 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted fund	557,799	386,772	- 366,832	341,117	918,856
<b>Restricted funds</b>					
Vision fund	238,069	103,048	-	- 341,117	-
<b>Total funds</b>	<u>795,868</u>	<u>489,820</u>	<u>- 366,832</u>	<u>-</u>	<u>918,856</u>

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
<b>Unrestricted funds</b>					
<i>General</i>					
Unrestricted fund	532,306	360,897	- 335,404	-	557,799
<i>Designated</i>					
Social action fund	-	-	-	-	-
<b>Total unrestricted funds</b>	<u>532,306</u>	<u>360,897</u>	<u>- 335,404</u>	<u>-</u>	<u>557,799</u>
<b>Restricted funds</b>					
Vision fund	183,935	54,134	-	-	238,069
<b>Total funds</b>	<u>716,241</u>	<u>415,031</u>	<u>- 335,404</u>	<u>-</u>	<u>795,868</u>

## **Gateway Church, Poole**

### **Notes to the Financial Statements Year Ended 31 March 2021**

#### **18 Restricted funds**

On 10 February 2021 it was agreed at a Trustees meeting that the use of the term "restricted" should be removed from the accounts. Since the inception of the Vision Fund it was always communicated that these funds would be designated rather than restricted.

On this basis from 2021 onwards all funds previously showing as restricted have now been transferred to unrestricted funds.

#### **19 Acting as agent**

As part of the charitable mission of Gateway Church, Poole a new Church has been established in Glasgow. A new charity was established in Scotland on 28 July 2019 but prior to the charity being registered Gateway Church, Poole collected funds and paid expenses on behalf of the fledgling organisation.

These amounts have not been shown in the Statement of Financial Activities of Gateway Church, Poole. Instead, the outstanding balance owed to Glasgow Grace Church is included within creditors. As at 2021 the amount held was £nil (2020: £17,131).

Funds were also held on account for Truth be Told a separate venture which was registered as a charity on 3 August 2020. As at 2021 the amount held on behalf of the organisation was £nil (2020: £6,215).