

# **GATEWAY CHURCH BARNSELEY**

(A company limited by guarantee)

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDING**

**31st MARCH 2025**

Company Number : 07728123

Charity Number : 1144050

**Down 2 Earth Accountancy Limited**

'The Stables'  
26 Westgate  
Monk Bretton  
BARNSELEY  
S71 2DJ

# **GATEWAY CHURCH BARNSELEY**

## **FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

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# GATEWAY CHURCH BARNSELEY

## LEGAL AND ADMINISTRATIVE DETAILS

### FOR THE YEAR ENDED 31 MARCH 2025

Status :	The organisation is a charity established as a company limited by guarantee.	
Company registration number :	07728123	
Registered charity number :	1144050	
Governing document :	The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.	
Objects :	The objects of the charity are stated in the Report of the Directors / Trustees.	
Directors / Trustees :	Mark Reasbeck Jonathan Tweedle Neil Morris Srikanth Bandla Linda Parsons Kathlyn Gaunt-Morris Dan-Alexandru Gugoasa	Director and Trustee Director and Trustee Director and Trustee Director and Trustee Director and Trustee - Resigned 7 April 2025 Director and Trustee Director and Trustee
Secretary :	None	
Registered Office :	15 Windsor Crescent Monk Bretton Barnsley South Yorkshire S71 2LU	
Bankers :	HSBC UK 5 Market Hill Barnsley South Yorkshire S70 2PY	
Independent Examiner :	Down 2 Earth Accountancy Limited 'The Stables' 26 Westgate Monk Bretton Barnsley S71 2DJ	

# **GATEWAY CHURCH BARNSELEY**

## **REPORT OF THE TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2025**

The directors / trustees present their report together with the unaudited financial statements for the period ended 31 March 2025.

The trustees have adopted the provisions of 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 2019).

#### **INCORPORATION**

The company was incorporated on 3 August 2011.

#### **CORPORATE GOVERNANCE**

Gateway Church Barnsley is a company limited by guarantee and is registered as a charity by the Charity Commission. The company is governed by its Memorandum and Articles of Association.

The directors of the company are also charity trustees for the purpose of charity law. The governing body is the board of directors / trustees whose members are elected by the Members of the Association. The board meets as often as is necessary to review the financial status of the company and its progress towards meeting its objects.

#### **REVIEW OF DEVELOPMENT AND ACHIEVEMENTS OF THE CHARITY IN THE PERIOD**

The Charity consolidated and concentrated its efforts to progress funding and support to the needy in the year.

#### **FINANCIAL REVIEW**

During the period ended 31 March 2025 the company had a surplus of incoming resources over expenditure of **£13,964**, the incoming resources amounted to **£146,801** for the year.

Expenses of managing and administering the company amounted to **£132,837**

The reserves held by the charity amount to **£153,297** which is for the purpose and furtherance of the charity's objectives.

#### **PLANS FOR THE FUTURE**

The focus of the charity was in the provision of funding and support to the needy in the community. The results of the charity returned a surplus in the year.

Future concentration is in funding and support of the needy in the community and with a continuous review of future direction.

# **GATEWAY CHURCH BARNSELEY**

## **REPORT OF THE DIRECTORS / TRUSTEES**

### **FOR THE YEAR ENDED 31 MARCH 2025**

#### **STATEMENT OF DIRECTORS / TRUSTEES RESPONSIBILITIES**

Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company at the end of the period and of the profit and loss for the period then ended.

In preparing those financial statements the directors are required to :

- > Select suitable accounting policies and then apply them consistently ;
- > Make judgements and estimates that are reasonable and prudent ;
- > Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors are responsible for keeping proper accounting records which disclose, with reasonable accuracy at any time, the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for the safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 12th November 2025 and signed on its behalf by:



.....  
**Mark Reasbeck**  
**Director / Trustee**



# **GATEWAY CHURCH BARNSLEY**

## **REPORTING ACCOUNTANTS' REPORT TO THE TRUSTEES / MEMBERS ON THE UNAUDITED FINANCIAL STATEMENTS OF GATEWAY CHURCH BARNSLEY**

**FOR THE YEAR ENDED 31 MARCH 2025**

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

Our examination was carried out in accordance with general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with our examination, no matter has come to our attention.

1. which gives me the reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 have not been met; or
2. which gives me the reasonable cause to believe that 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)); or
3. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached

Down 2 Earth Accountancy Limited  
Reporting Accountants

13th November 2025

26 Westgate  
Monk Bretton  
Barnsley  
South Yorkshire  
S71 2DT

# GATEWAY CHURCH BARNSELEY

## STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
<b><u>Income and Endowments From</u></b>				
Donations and Legacies	95,821	49,412	145,233	114,638
Interest Received	1,568	-	1,568	-
	97,389	49,412	146,801	114,638
<b><u>Expenditure on</u></b>				
Raising Funds	(62,754)	(27,187)	(89,941)	(70,379)
Other	(17,865)	(25,031)	(42,896)	(45,664)
	(80,619)	(52,218)	(132,837)	(116,043)
<b>Net Gains/(Losses) before investment</b>	16,770	(2,806)	13,964	(1,405)
Net Gains/(Losses) on investment	-	-	-	-
<b>Net Income/(Expenditure)</b>	16,770	(2,806)	13,964	(1,405)
Transfer Between Funds	-	-	-	-
<b>Other Recognised Gains/(Losses)</b>				
Gain/(Losses) on Revaluation of fixed assets	-	-	-	-
Other Gains/(Losses)	-	-	-	-
<b>Net Movement in Funds</b>	<b>16,770</b>	<b>(2,806)</b>	<b>13,964</b>	<b>(1,405)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward	17,768	121,565	139,333	140,738
<b>Total funds carried forward</b>	<b>34,538</b>	<b>118,759</b>	<b>153,297</b>	<b>139,333</b>

# GATEWAY CHURCH BARNSELEY

## BALANCE SHEET

AS AT 31 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Fixed Assets</b>					
Tangible Assets	7	5,085	47,482	52,567	53,728
Investments		-	-	-	-
		<u>5,085</u>	<u>47,482</u>	<u>52,567</u>	<u>53,728</u>
<b>Current Assets</b>					
Stock		-	-	-	-
Debtors		18,276	9,983	28,259	-
Prepayments		1,030	-	1,030	394
Cash at bank and in hand		794	76,134	76,928	89,592
		<u>20,100</u>	<u>86,117</u>	<u>106,217</u>	<u>89,986</u>
<b>Creditors : amounts falling due within one year</b>		(4,487)	(1,000)	(4,487)	(4,381)
<b>Net current assets</b>		15,613	85,117	101,730	85,605
<b>Net assets</b>		<u>20,698</u>	<u>132,599</u>	<u>153,297</u>	<u>139,333</u>
<b>Funds</b>					
Restricted Funds				118,759	121,565
Unrestricted Funds				34,538	17,768
				<u>153,297</u>	<u>139,333</u>

In the directors opinion the company was entitled under Section 477(2) of the Companies Act 2006 to exemption from the audit of its accounts for the year ended 31 March 2025.

No notice from the trustees requiring an audit has been deposited under Section 476 of the Companies Act 2006 in relation to its accounts for the financial year.

The directors acknowledge their responsibility for :

- Ensuring the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and,
- Preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year, and of its profit and loss for the period and which otherwise comply with the requirements of Sections 394 and 395 of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

The financial statements have been prepared in accordance with the special provisions of the Companies Act 2006 relating to small companies and in accordance with the Financial Reporting Standard for Smaller Entities.

The financial statements were approved by the Board of Trustees on 12th November 2025 and signed on its behalf by:



**Mark Reasbeck**  
Director / Trustee



# GATEWAY CHURCH BARNSLEY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

### 1. ACCOUNTING POLICIES

#### a) Basis of accounting

The financial statements have been prepared in accordance with applicable accounting standards and the historical cost accounting rules, and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005), and the Companies Act 2006.

#### b) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applicable to particular categories of income:

- Donations are included in the statement of financial activities when received.

#### c) Expenditure

Costs of managing and administering the charity are included in the statement of financial activities on an accruals basis, inclusive of any VAT, which cannot be recovered.

#### d) Fund accounting

At the balance sheet date the company only holds unrestricted funds which may be applied to meet the charity's objects at the discretion of the trustees.

#### e) Fixed assets and depreciation

Fixed assets for charitable use where over £100 are capitalised at cost. Impairment reviews are carried out by the directors as and when circumstances indicate a necessity. Depreciation is calculated to write off the cost of an asset, less the estimated residual value of each asset over its expected useful life as follows :

Improvements to property	2% per annum on written down value
Plant & machinery	25% per annum on written down value
Fixtures & fittings	25% per annum on written down value
Office equipment	25% per annum on written down value

Fixed asset investment properties are valued annually by the directors / trustees and shown in the accounts at valuation. Net surpluses or deficits on revaluation are taken to reserves.

Investment properties are not depreciated.

# GATEWAY CHURCH BARNLSLEY

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

2. INCOMING RESOURCES	2025	2024
	Funds	Funds
	£	£
Donations and Legacies	145,233	114,638
Interest Received	1,568	-
	<u>146,801</u>	<u>114,638</u>

3. RAISING FUNDS	2025	2024
	Funds	Funds
	£	£
Wages & Salaries	71,769	62,686
Rates and water	270	318
Light & Heat	2,689	2,214
Telephone & Internet	407	280
Office Expenses	486	205
Support Costs	5,037	1,974
Mottram Hall Insurance	624	540
Public Liability Insurance	566	528
Mottram Hall - Cleaning	1,095	942
Mottram Hall - Repairs	3,410	692
Mottram Hall - Building Project	3,588	-
	<u>89,941</u>	<u>70,379</u>

4. NET INCOME(EXPENDITURE)	2025	2024
	Funds	Funds
	£	£
Net income/(expenditure) is stated after charging/(crediting)		
Depreciation - owned assets	2,903	2,129

5. TRUSTEES' REMUNERATION AND BENEFITS	2025	2024
	Funds	Funds
	£	£
Salaries	41,184	35,178
Trustees Pensions paid	861	545
	<u>42,045</u>	<u>35,723</u>

## 6. STAFF COSTS

The average monthly number of employees during the year was as follows

	2025	2024
Pastor	2	2
Employee	2	2
	<u>4</u>	<u>4</u>

# GATEWAY CHURCH BARNSELEY

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

#### 7. TANGIBLE ASSETS AND INVESTMENTS

	Improvements To Property £	Plant & Machinery £	Fixtures & Fittings £	Office Equipment £	Total £
<b>Cost</b>					
At 1 April 2024	52,923	3,526	16,656	10,703	82,369
Additions in the period	-	-	-	2,219	2,219
Disposals during the period	-	-	-	(1,066)	(1,066)
At 31 March 2025	52,923	3,526	16,656	11,856	83,522
<b>Depreciation</b>					
At 1 April 2024	5,258	3,422	15,734	5,666	30,080
Charged in the period	953	26	230	1,694	2,903
Depreciation on Disposal	-	-	-	(589)	(589)
At 31 March 2025	6,211	3,448	15,964	6,771	32,394
<b>Net Book Value</b>					
At 1 April 2024	47,665	104	922	5,037	53,728
At 31 March 2025	46,712	78	692	5,085	52,567

#### 8. CREDITORS : amounts falling due within one year

	2025 £	2024 £
Taxation and social security	605	517
Other creditors and accruals	3,882	3,865
Deferred Income	1,000	-
	5,487	4,382

#### 9. RESERVES

	Unrestricted Funds £	Restricted Funds £	Total Funds £	2024 Funds £
Reserves B/Fwd at 1 April 2024	17,768	121,565	139,333	140,738
Surplus of income over expenditure	16,770	(2,806)	13,964	(1,405)
At 31 March 2025	34,538	118,759	153,297	139,333

#### 10. TRANSACTIONS WITH DIRECTORS / TRUSTEES AND RELATED PARTIES

No transactions involving directors / trustees and related parties occurred in the period;

If any transactions with directors / trustees and related parties these are undertaken entirely on an arms-length commercial basis.



# GATEWAY CHURCH BARNSELEY

## APPENDIX TO THE STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted Funds	Restricted Funds	TOTAL 2025	TOTAL 2024
<b><u>Income and Endowments From</u></b>				
Donations & Legacies	95,821	49,412	145,233	114,638
Interest Received	1,568	-	1,568	-
	<b>97,389</b>	<b>49,412</b>	<b>146,801</b>	<b>114,638</b>
<b><u>Expenditure on Raising Funds</u></b>				
Wages & Salaries	52,675	19,094	71,769	62,686
Rates and water	270	-	270	318
Light & Heat	2,689	-	2,689	2,214
Telephone & Internet	407	-	407	280
Office Expenses	486	-	486	205
Support Costs	5,037	-	5,037	1,974
Mottram Hall Insurance	624	-	624	540
Public Liability Insurance	566	-	566	528
Mottram Hall Cleaning	-	1,095	1,095	942
Mottram Hall Repairs	-	3,410	3,410	692
Mottram Hall Building Project	-	3,588	3,588	-
	<b>62,754</b>	<b>27,187</b>	<b>89,941</b>	<b>70,379</b>
<b><u>Other Expenditure</u></b>				
Website Fees	250	-	250	259
Fees	34	-	34	13
Teaching / Books	124	-	124	229
Gifts	860	-	860	60
Signs & Banners	-	-	-	89
Zoom Subscription	156	-	156	144
Equipment Renewals	607	-	607	717
Christian Safeguarding Services	167	-	167	193
Licenses	726	-	726	528
Subscriptions (EA)	80	-	80	80
Bank Charges	256	-	256	264
New Lodge Rent	-	-	-	80
Tithing Giving	3,700	-	3,700	4,770
Thermostat	-	-	-	40
Church (Rom Sun Food)	2,653	-	2,653	1,802
Video Project Expenses	-	-	-	104
Staff Meeting Expenses	346	-	346	469
Depreciation	1,694	1,209	2,903	2,129
Loss on Disposals of Equipment	476	-	476	54
Cinema Service	-	-	-	400
Romanian Christmas Gifts for Children	721	-	721	364
Romanian Pastor / Speaker Expenses	2,218	-	2,218	1,020



	Unrestricted Funds	Restricted Funds	TOTAL 2025	TOTAL 2024
<b><u>Other Expenditure - continued</u></b>				
Harvest Celebration	-	-	-	338
Evangelism Expenses	378	-	378	124
Stairfoot Foodbank Donation	-	-	-	1,000
L.Parson Scooter Donation	1,000	-	1,000	-
Safeguarding Training & Fees	711	-	711	204
Youth Group Expenses	417	-	417	-
Gateway Guys Expenses	148	-	148	-
Romanian Sunday School Expenses	143	-	143	104
CAP Event Expenses	-	-	-	31
Great Grub Club Expenses	-	4,818	4,818	-
Allotment Project Expenses	-	458	458	-
Bible Academy	-	150	150	-
Gen A Expenses	-	333	333	-
Shoes Box	-	264	264	304
Lundwood Rent	-	1,843	1,843	1,909
Benevolent Fund	-	539	539	60
Foodbank Expenses	-	755	755	1,810
Wonderzone	-	6,569	6,569	11,561
Shine	-	183	183	441
Silas' YWAM Mission Expenses	-	-	-	6,895
Mottram Hall Parking Vouchers	-	310	310	325
CAP Monthly Fee	-	6,000	6,000	6,000
Romanian Donations	-	1,600	1,600	750
	<u>17,865</u>	<u>25,031</u>	<u>42,896</u>	<u>45,664</u>
<b>Net Surplus / (Deficit)</b>	<u><u>16,770</u></u>	<u><u>(2,806)</u></u>	<u><u>13,964</u></u>	<u><u>(1,405)</u></u>