

Gateway Church - Dartford

England & Wales · Charity number 1148119

Details

Other names GATEWAY VINEYARD DARTFORD CHURCH

Status Registered

Legal form Charitable company

Company number [08064671](#)

Registered 2012-07-16

Register [View on the Charity Commission register](#)

Contact

Address Gateway Church - Dartford
Cobden House
43 Spital Street
Dartford
Kent
DA1 2DR

Phone 01322 686122

Email office@gateway-church.org.uk

Website www.gateway-church.org.uk

Activities

Objects: A)TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE TO THE ARTICLES HERETO ATTACHED INCLUDING BUT NOT BY WAY OF LIMITATION THROUGH THE PLANTING OF OTHER CHURCHES IN SUCH WAYS AND IN SUCH PARTS OF DARTFORD, KENT, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;B)TO FURTHER CHRISTIAN EDUCATION IN SUCH PARTS OF DARTFORD, KENT, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT;C)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, TRAINING IN LIFE SKILLS AND SUPPORT IN SUCH PARTS OF DARTFORD, KENT, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT;D)TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR 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.

Activities: Regular collective worship & inclusive regular small groups, which have taught, encouraged and helped individuals doing life together. Regular Youth Group.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities
- **Who:** The General Public/mankind

Geography

- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£40,053	£36,158	-	-
2023-12-31	£31,641	£36,201	-	-
2022-12-31	£43,727	£36,636	-	-
2021-12-31	£38,561	£28,725	-	-
2020-12-31	£50,957	£26,573	-	-

Trustees

Name	Role	Appointed
CAROL YEMOTELE ADJAI-MENSAH	Chair	2013-05-12
Beverley Veerasawmy		2020-09-13
Jasmine Farrell		2022-04-21
Oluwaseun Abdulganiu Salau		2024-11-25

Gateway Church - Dartford

England & Wales - Charity number 1148119

Accounts

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

**GATEWAY CHURCH -
DARTFORD**

CHARITY REGISTRATION NO: 1148119

COMPANY REGISTRATION No: 08064671

Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

CONTENTS

Page 3	Legal & Administrative Information
Pages 4 to 6	Report of the Trustees
Page 7	Independent Examiners Report on the Accounts
Page 8	Statement of Financial Activities
Page 9	Balance Sheet
Pages 10 to 15	Notes to the Financial Statements

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

LEGAL AND ADMINISTRATIVE INFORMATION

CHARITY NUMBER	1148119
COMPANY REGISTRATION NUMBER	8064671
START OF FINANCIAL YEAR	1st January 2024
END OF FINANCIAL YEAR	31st December 2024
TRUSTEES AT 31 ST DECEMBER 2024	Carol Adjai-Mensah Oluwaseun Salau (Appointed 25.11.2024) Jasmine Farrell Beverley Veerasawmy
GOVERNING DOCUMENT	MEMORANDUM AND ARTICLES incorporated on 10 May 2012 as amended on 16 Nov 2018 as amended on 18 Jun 2021
OBJECTS	A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS IN THE SCHEDULE TO THE ARTICLES HERETO ATTACHED INCLUDING BUT NOT BY WAY OF LIMITATION THROUGH THE PLANTING OF OTHER CHURCHES IN SUCH WAYS AND IN SUCH PARTS OF DARTFORD, KENT, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; B) TO FURTHER CHRISTIAN EDUCATION IN SUCH PARTS OF DARTFORD, KENT, THE UNITED KINGDOM AND THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT; C) 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, TRAINING IN LIFE SKILLS AND SUPPORT IN SUCH PARTS OF DARTFORD, KENT, THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES FROM TIME TO TIME MAY THINK FIT; D) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR 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.
REGISTERED ADDRESS	Gateway Church - Dartford Cobden House 43 Spital Street Dartford Kent DA1 2DR
PRIMARY BANKERS	CAF Bank 25 Kings Hill Avenue Kings Hill West Mailing Kent ME19 4JQ
INDEPENDENT EXAMINER	Lomax Pavey Independent Examiners Ltd The Grain Store Hills Barns Appledram Lane South Chichester West Sussex PO20 7EG

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST DECEMBER 2024

The Directors present their report for the period ended 31 December 2024 together with the financial statements for the period then ended.

Objects

The objects of the charity are set out on page 3 of these financial statements. These objects are primarily being met through the holding of weekly meetings, together with one-off events, social activities and the allocation through gifts of funds to such organisations or individuals that the trustees feel fit from time to time. The review of activities below gives further detail.

Financial Context and Background

The reader of these accounts will note that unrestricted income was up slightly on the previous year. The church continued to operate from St Mary's Primary School in Stone.

Expenditure was similar to last year but income increased so that the charity had a small surplus.

Minimal restricted funds remain for Homeless Work and Training.

Reserves

The current reserves of the charity stand at £69,931 of which £69,342 resides in unrestricted funds as detailed in Note 12 to the financial statements. It is the policy of the charity to retain at least £13,000 in unrestricted reserves. This is considered sufficient to cover any essential expenditure for the period of 3 months.

Reserves are still much higher than this. However, the church has recently acquired usage of a large facility in Gravesend which can be used seven days a week. The church will be moving to this property in September 2025. This new facility will allow the charity to carry out more activities in line with its aims and objectives. Additionally, the employment of a community/young people's worker is being considered. In light of these plans, it is expected that expenditures will be higher resulting in the reserves being reduced in 2026 and thereafter accordingly.

Review of Activities

The Church held weekly meetings on Sunday mornings and regular Wednesday evening gatherings.

From September 2022 when the Church moved to Stone and St Mary School, the Church in 2024 continued to strengthen relationship with the school and to a wider extent the local community. One of the Pastors met with the headteacher of the school to discuss ways to strengthen the relationship between the church and the school, serving the children and their families accordingly. One way that was done was through an initiative called 'Love in a box' whereby the school's family liaison officer would take a box of gifts donated by the church for a family in need. Activities such as colouring competitions were also carried out between the Church and the school.

The prayer life of the church continues to be of high importance, and this was incorporated every Wednesday fortnightly. Discipleship training, Baptisms, Safeguarding training facilitated by Thirtyoneeight, other ministerial areas of training and worship events were also carried out. Pastoral care remains an integral aspect of the church's ethos and is provided by the two Senior Pastors. Additional meetings within the Servant Group to pray and plan take place monthly.

All such regular church meetings are held with the ultimate view of building relationships, teaching and sharing the good news of Jesus and encouraging people along their faith journey.

Pastoral Support & Community

We continue to support those within our church and local community pastorally. Our main focus of support for this year has been:

- Supporting the community via the school
- Wednesday meetings taking place throughout the locality in different homes
- Ongoing discussions held by the trustees with regards to finding a suitable charity to support financially
- Discipleship
- Ongoing Christian teaching

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

Organisational Structure

The charity has a committee of trustees, elected and serving as set out in the Memorandum and Articles of Association. These trustees are responsible for all financial decisions and controls. Decisions involving new spending in excess of £300 are made at meeting of the trustees by a majority vote.

The Senior Pastors are able to authorise expenditure under £300.

Pastorally the church has two senior pastors who are responsible for the running and direction of the church. In addition a "servant group" helps in the running and co-ordinating of various smaller groups and activities alongside several other volunteers.

Connected Organisations

The church is a member of the Evangelical Alliance and part of the Assemblies of God Great Britain.

Internal Controls

The charity exercises what are considered by the trustees adequate internal controls over all financial transactions, in proportion to its size and volume of transactions.

Risk Assessment

The trustees have currently identified no major risks within the charity. The trustees keep these under review, and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

REPORT OF THE TRUSTEES (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Charities Act and the Companies Act require the Board of Trustees to prepare financial statements for each financial year which gives a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent;
- Prepare financial statements on a ongoing concern basis unless it is inappropriate to presume that the company will continue in business;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are also responsible for the contents of the Report of the Trustees and the responsibility of the independent examiner in relation to the trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet for the period ended 31st December 2024 and confirm that I have made available all information necessary for its preparation.

Approved by the Trustees on the22/09/2025.....

Signed on their behalf byCarol Adjai-Mensah.....

Signature: 

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees/members of Gateway Church - Dartford on my examination of the accounts of the Company for the year ended 31st December 2024.

RESPONSIBILITIES AND BASIS OF REPORT

As the charity's trustees of the Company (who are also the directors of the company 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").

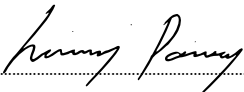
Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("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

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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 Charities SORP (FRS102).

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.



.....

Lomax Pavey
Independent Examiners Ltd
The Grain Store
Hills Barns
Appledram Lane South
Chichester
West Sussex
PO20 7EG

22nd September 2025

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2024**

INCOME	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	TOTAL 2024 £	TOTAL 2023 £
Donations & Legacies	3a	39,920	-	-	39,920	31,588
Charitable Activities	3b	133	-	-	133	52
TOTAL INCOME		40,053	-	-	40,053	31,640
EXPENDITURE						
Charitable Activities	4a	36,158	-	-	36,158	36,201
TOTAL EXPENDITURE		36,158	-	-	36,158	36,201
NET INCOME/(EXPENDITURE)		3,895	-	-	3,895	(4,562)
Funds brought forward		52,047	589	13,400	66,036	70,597
Transfers between funds	6	(3,600)	-	3,600	-	-
TOTAL FUNDS CARRIED FORWARD		52,342	589	17,000	69,931	66,035

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 10 to 15 form part of these financial statements.

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

BALANCE SHEET
AS AT 31ST DECEMBER 2024

	Note	Unrestricted Funds £	Restricted Funds £	31-Dec-24 Total £	31-Dec-23 Total £
Fixed assets					
Tangible assets	2	3,860	-	3,860	2,886
Current assets					
Debtors and Prepayments	7	432	-	432	3,354
Cash at bank and in Hand	8	68,148	589	68,737	63,260
Total current assets		68,580	589	69,169	66,615
Creditors:	9	3,098	-	3,098	3,465
NET CURRENT ASSETS		65,482	589	66,071	63,150
TOTAL ASSETS less current liabilities		69,343	589	69,932	66,036
Creditors: amounts falling due in more than one year	10	-	-	-	-
NET ASSETS		69,343	589	69,932	66,036
Funds of the charity					
General funds		52,342	-	52,342	52,047
Designated Funds	6	17,000	-	17,000	589
Restricted funds	5	-	589	589	13,400
TOTAL FUNDS		69,342	589	69,931	66,036

For the financial year ending 31 December 2024 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 of the Companies Act 2006; 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.

Approved by the Trustees on the22/09/2025.....

Signed on their behalf byCarol Adjai-Mensah.....

Signature: 

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2024**

1. ACCOUNTING POLICIES

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.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Income

Recognition of Income

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the resources will be received; and
- the monetary value can be measured with sufficient reliability.

Income with Related Expenditure

Where income has a related expenditure (as with fundraising or contract income) the income and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Income from tax reclaims are included in the SOFA in the same financial period as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services have been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts but is described in the Trustees' annual report.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

1. ACCOUNTING POLICIES (continued)

Expenditure

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the Trustees' meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Assets and Liabilities

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation is calculated at a rate to write off the cost of tangible fixed assets on a reducing balance over their estimated useful lives charged to the SOFA. The rates applied per annum are as follows:

Computer Equipment	20%
Office Equipment	20%
Church Equipment	20%
PA & Musical Equipment	20%

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

2. TANGIBLE FIXED ASSETS

	Note	Unrestricted Funds				Total
		Computer Equipment £	Computer Software £	Church Equipment £	PA & Musical Equipment £	
Cost	01-Jan-24	9,387	175	4,713	7,837	22,112
Additions		1,439	-	-	1,040	2,479
Cost at	31-Dec-24	<u>10,826</u>	<u>175</u>	<u>4,713</u>	<u>8,877</u>	<u>24,591</u>
Depreciation	01-Jan-24	8,005	175	4,605	6,442	19,227
Charge		564	-	108	832	1,504
Depreciation at	31-Dec-24	<u>8,570</u>	<u>175</u>	<u>4,713</u>	<u>7,274</u>	<u>20,731</u>
Net Book Value	31-Dec-24	<u>2,256</u>	<u>-</u>	<u>-</u>	<u>1,603</u>	<u>3,860</u>
Net Book Value	31-Dec-23	1,382	-	108	1,396	2,886

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31-Dec-24	None
31-Dec-23	None

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

3. INCOME	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
a) Donations & Legacies					
Gifts & Donations		30,575	-	30,575	25,714
Other Church Collections		3,037	-	3,037	136
Gift Aid Received		6,308	-	6,308	5,738
		39,920	-	39,920	31,588
b) Investment Income					
Bank Interest		133	-	133	52
		133	-	133	52
4. EXPENDITURE					
	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2024 £	TOTAL 2023 £
Charitable Activities					
Administrative & Office Expenses		344	-	344	1,160
Children's Work		362	-	362	-
Cleaning Costs		0	-	0	46
Depreciation Expense		1,504	-	1,504	745
Equipment Costs		203	-	203	584
Gifts & Donations		180	-	180	304
Grants		100	-	100	-
License & Subscriptions		-	-	-	948
Outreach Costs		450	-	450	554
Pastor's Expenses		1,485	-	1,485	1,073
Rent & Rates		5,640	-	5,640	5,620
Salaries & Pension Costs	11	19,178	-	19,178	18,109
Sundry Expenses		76	-	76	405
Telephone Costs		82	-	82	77
Training Costs		2,473	-	2,473	1,692
DBS Checks		158	-	158	-
Travel & Hospitality		147	-	147	637
Visiting speaker fee		740	-	740	500
Website		1,407	-	1,407	575
Resources		448	-	448	-
Youth Work		172	-	172	570
Love in a Box		(380)	-	(380)	835
Insurance		506	-	506	646
Independent Examiner's Fees		810	-	810	750
Bank charges		74	-	74	105
Legal & professional fees		-	-	-	244
Advertising and Publicity		-	-	-	24
		36,158	-	36,158	36,201

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

5. RESTRICTED FUNDS

	THIS YEAR				Balance 31-Dec-24 £
	Balance 01-Jan-24 £	Income £	Expenditure £	Transfer £	
Homeless Support	-	-	-	-	-
Training Fund	589	-	-	-	589
	589	-	-	-	589

	LAST YEAR				Balance 31-Dec-23 £
	Balance 01-Jan-23 £	Income £	Expenditure £	Transfer £	
Homeless Support	544	-	(544)	-	-
Training Fund	589	-	-	-	589
	1,133	-	(544)	-	589

6. DESIGNATED FUNDS

	THIS YEAR				Balance 31-Dec-24 £
	Balance 01-Jan-24 £	Income £	Expenditure £	Transfer £	
Designated Funds	13,400	-	-	3,600	17,000
	13,400	-	-	3,600	17,000

	LAST YEAR				Balance 31-Dec-23 £
	Balance 01-Jan-23 £	Income £	Expenditure £	Transfer £	
Designated Funds	9,800	-	-	3,600	13,400
	9,800	-	-	3,600	13,400

7. DEBTORS AND PREPAYMENTS

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Sundry Accounts Receivable	-	-	-	454
Gift Aid Tax Recoverable	432	-	432	2,901
	432	-	432	3,354

8. CASH AT BANK AND IN HAND

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Caf Bank A/c	68,737	-	68,737	63,260
	68,737	-	68,737	63,260

GATEWAY CHURCH - DARTFORD
(A COMPANY LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2024

9. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Fund £	Restricted Fund £	Total 31-Dec-24 £	Total 31-Dec-23 £
Sundry Creditors	2,288	-	2,288	2,715
Independent Examiners Fee	810	-	810	750
	3,098	-	3,098	3,465

10. CREDITORS AND ACCRUALS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

There were no Creditors or Accruals falling due in more than one year at the end of this financial year (2023: £Nil).

11. STAFF COSTS

	TOTAL 2024	TOTAL 2023
Gross Wages and Salaries	17,756	16,768
Employer's National Insurance Costs	-	-
Pension Contributions	1,422	1,341
	19,178	18,109

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000. (2023 - None)

The average number of employees during the year was: 2 (2023 - 2)

12. CAPITAL AND RESERVES

The Company is Limited by Guarantee (08064671) and it is a charity registered with the Charity Commission (1148119).

It does not have a Share capital and has no income subject to Corporation Tax.

	2024	2023
Profit / Deficit for the financial year	3,895	(4,561)
Other Recognised Gains	-	-
	3,895	(4,561)
Balance Brought Forward	66,036	70,597
Closing Funds at 31-Dec-24	69,931	66,036

13. TRUSTEES AND OTHER RELATED PARTIES

All employees are connected parties. Christopher Veerasawmy is a trustee and received £11,123 during the year (£9,772 2023) and Beverley Veerasawmy, his wife, received £8,256 during the year (£7,046 2023).

No other payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them. (2023 - None)

Gateway Church - Dartford

England & Wales - Charity number 1148119

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31ST DECEMBER 2023

GATEWAY CHURCH DARTFORD LTD

(COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION NUMBER 1148119

COMPANY REGISTRATION NUMBER 08064671

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2023**

	Page
Legal and Administrative Information	3
Directors' Report	4 to 6
Independent Examiner's Report on the Accounts	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 19

**GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

WORKING NAMES Gateway Church

CHARITY NUMBER 1148119

COMPANY REGISTRATION NUMBER 08064671

DATE OF REGISTRATION 10th May 2012

START OF FINANCIAL YEAR 01 January 2023

END OF FINANCIAL YEAR 31 December 2023

DIRECTORS AT 31 DECEMBER 2023 Mrs Carol Adjal-Mensah
Ms Jasmine Farrell
Mrs Beverley Veersawmy

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT Memorandum and Articles Incorporated on 10th May 2012.

OBJECTS

a) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto attached including but not by way of limitation through the planting of other churches in such ways and in such parts of Dartford, Kent, the United Kingdom or the World as the directors from time to time may think fit;

b) To further Christian education in such parts of Dartford, Kent, the United Kingdom and the World as the directors may from time to time think fit;

c) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including through the provision of counselling, training in life skills and support in such parts of Dartford, Kent, 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 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.

CORRESPONDENCE ADDRESS Cobden House
43 Spital Street
Dartford
Kent
DA1 2DR

PRIMARY BANKERS HSBC Bank Plc
38 High Street
Dartford
Kent
DA1 1DG

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2023

The Directors present their report for the period ended 31 December 2023 together with the financial statements for the period then ended.

Objects

The objects of the charity are as set out on page 3 of these financial statements. These objects are primarily being met through the holding of weekly meetings, together with one-off events, social activities and the allocation through gifts of funds to such organisations or individuals that the trustees feel fit from time to time. The review of activities below gives further detail.

Financial Context and Background

The reader of these accounts will note that unrestricted income was up slightly on the previous year. The church continued to operate from St Mary's Primary school in Stone.

Expenditure was similar to last year with less spend on rent and more on other activities/expenses.

Minimal restricted funds remain for Homeless Work and Training.

Reserves

The current reserves of the charity stand at £66,036 of which £65,447 resides in unrestricted funds as detailed in note 6 to the financial statements. It is the policy of the charity to retain at least £13,000 in unrestricted reserves. This is considered sufficient to cover any essential expenditure for the period of 3 months.

Reserves are still much higher than this, but it is the plan of the trustees to continue saving funds to enable the charity to operate out of its own facility, which will provide a better base for the church's activities to grow. Additionally, the employment of a community/young people's worker is being considered, which would reduce these funds. This is ongoing, as we still need to secure an ideal location.

Review of Activities

The church held weekly meetings on Sunday mornings and regular Wednesday evening gatherings.

In 2023, various activities were conducted to build relationships between the school and the church. "Love in a Box," a ministry designed around the Christmas period, targeted families experiencing hardship so the church could be a blessing to the community.

The prayer life of the church continues to be of high importance, and this was incorporated every other Wednesday. Additional meetings within the servant group to pray and plan take place monthly.

All regular church meetings are held with the ultimate goal of building relationships, teaching and sharing the good news of Jesus, and encouraging people along their faith journey.

Pastoral Support & Community

- We continue to support those within our church and local community pastorally. Our main focus of support for this year has been:
 - o Supporting the community via the school
 - o Hosting Wednesday meetings throughout the locality by rotating among different homes
 - o Working with the trustees to support a particular charity financially; we are currently finalizing paperwork with New Zion Healing Centres.
 - o Creating opportunities to meet new people via small groups, starting in Summer 2023 and ongoing.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

Organisational Structure

The charity has a committee of trustees, elected and serving as set out in the Declaration of Trust. These trustees are responsible for all financial decisions and controls. Decisions involving new spending in excess of £300 are made at trustee meetings by a majority vote.

The senior pastors are able to authorize expenditures under £300.

Pastorally, the church has two senior pastors who are responsible for the running and direction of the church. Additionally, a "core team" and a "servant group" help in the running and coordination of various smaller groups and activities, alongside several other volunteers.

Connected Organisations

The church is a member of the Evangelical Alliance and part of the Assemblies of God Great Britain.

Internal Controls

The charity exercises what are considered by the trustees adequate internal controls over all financial transactions, in proportion to its size and volume of transactions.

Risks

The trustees have currently identified no major risks within the charity. The trustees keep these under review, and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities.

Going Concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

Directors' Responsibilities

Statement of Directors' Responsibilities:

The Charities Act 2022 and the Companies Act 2006 require 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 as at the end of the financial year and of the surplus or deficit of the charity in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with its requirements relating to financial statements, so far as applicable to the charitable company. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.

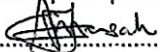
The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with Sections 386 and 387 of the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the..... 10/09/2024

Signed on their behalf by Director..... 

Print Name..... CAROL ADJAI - MENSAH

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

Report to the trustees/ members of Gateway Church Dartford Ltd on the accounts for the year ended 31st December 2023.

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 2022 (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

My 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 my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 12th September 2024

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2023 £	Total 2022 £
INCOMING RESOURCES						
Donations & Legacies	3a	31,589	-	-	31,589	43,518
Investment Income	3b	52	-	-	52	8
Charitable Activities	3c	-	-	-	-	200
TOTAL INCOMING RESOURCES		31,641	-	-	31,641	43,726
RESOURCES EXPENDED						
Costs of Charitable Activities	4a	35,634	544	-	36,177	36,287
Costs of Generating Funds	4b	24	-	-	24	349
TOTAL RESOURCES EXPENDED		35,658	544	-	36,201	36,636
NET INCOMING/(OUTGOING) RESOURCES		(4,017)	(544)	-	(4,561)	7,090
TRANSFERS BETWEEN FUNDS		(3,600)	-	3,600	-	-
NET MOVEMENT IN FUNDS		(7,617)	(544)	3,600	(4,561)	7,090
TOTAL FUNDS BROUGHT FORWARD		59,664	1,133	9,800	70,597	63,507
TOTAL FUNDS CARRIED FORWARD		52,047	589	13,400	66,036	70,597

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages: 10 to 19

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2023

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-23 £	Total 31-Dec-22 £
Fixed Assets					
Tangible Assets	2	2,886	-	2,886	3,630
Investment Assets	7	-	-	-	-
		2,886	-	2,886	3,630
Current Assets					
Debtors & Prepayments	9	3,354	-	3,354	2,087
Cash at bank and in hand	8	62,671	589	63,260	67,253
Total Current Assets		66,026	589	66,615	69,340
Creditors: due within one year	10	3,465	-	3,465	2,374
NET CURRENT ASSETS		62,561	589	63,150	66,966
TOTAL ASSETS less current liabilities		65,447	589	66,036	70,597
Creditors: due in more than one year	11	-	-	-	-
NET ASSETS		65,447	589	66,036	70,597
FUNDS OF THE CHARITY					
General Funds		52,047	-	52,047	59,664
Restricted Funds	5	-	589	589	1,133
Designated Funds	6	13,400	-	13,400	9,800
		-	-	-	-
TOTAL FUNDS		65,447	589	66,036	70,597

Director's responsibilities:-

For the year ended 31st December 2023.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2022, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements 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 financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the..... 10/09/2024

Signed on their behalf by Director..... 

Print Name:..... CAROL ADJAI - MENSAH

Company Registration Number :
Registered Office :

08064671
Cobden House
43 Spital Street
Dartford
Kent
DA1 2DR

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2022.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Pensions

Pension contributions are charged to the Statement of Financial Activities as they become payable.

Fund Accounting

Funds held by the charity are either:

1. Unrestricted funds

These are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.

2. Restricted funds

These are funds that can only be used for particular restricted purposes within the objects of the charity.

3. Designated funds

These funds are funds set aside by the trustees out of unrestricted general funds for specific purposes or projects.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

PA & Musical Equipment	20%
Church Equipment	20%
Office Equipment	20%
Computer Equipment	20%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

2. TANGIBLE FIXED ASSETS

	Computer Equipment	Office Equipment	Church Equipment	PA & Musical Equipment	2023
Cost	£	£	£	£	£
At 1 January 2023	9,387	175	4,713	7,837	22,112
Additions	-	-	-	-	-
At 31 December 2023	<u>9,387</u>	<u>175</u>	<u>4,713</u>	<u>7,837</u>	<u>22,112</u>
Accumulated Depreciation					
At 1 January 2023	7,660	175	4,578	6,069	18,482
Charge for the Year	345	-	27	372	745
At 31 December 2023	<u>8,005</u>	<u>175</u>	<u>4,605</u>	<u>6,442</u>	<u>19,227</u>
Net Book Value					
At 31 December 2023	<u>1,382</u>	<u>-</u>	<u>108</u>	<u>1,396</u>	<u>2,886</u>
At 31 December 2022	<u>1,727</u>	<u>-</u>	<u>135</u>	<u>1,768</u>	<u>3,630</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2023 : None
31st December 2022 : None

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2023 £	Total 2022 £
a) Donations & Legacies					
Church collections	136	-	-	136	2,564
Gifts & Donations	25,714	-	-	25,714	35,322
Income Tax Recovered	5,738	-	-	5,738	5,633
	31,589	-	-	31,589	43,518
b) Investment Income					
Bank interest	52	-	-	52	8
	52	-	-	52	8
c) Other ordinary incoming resources					
Asset surplus	-	-	-	-	200
	-	-	-	-	200

This page does not form part of the statutory financial statements

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2023

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2023 £	Total 2022 £
Charitable Activities:-					
Administrative Expenses	1,160	-	-	1,160	930
Children's Work	-	-	-	-	329
Cleaning Costs	46	-	-	46	-
Depreciation Expense	745	-	-	745	962
Equipment Costs	584	-	-	584	237
Gifts & Donations	304	-	-	304	381
Grants	-	-	-	-	50
License & Subscriptions	948	-	-	948	904
Outreach Costs	554	-	-	554	1,265
Pastor's Expenses	1,073	-	-	1,073	198
Pension Costs	1,341	-	-	1,341	1,278
Rent & Rates	5,620	-	-	5,620	8,275
Salaries & N.I	16,768	-	-	16,768	15,969
Sundry Expenses	405	-	-	405	157
Telephone Costs	77	-	-	77	73
Training Costs	1,692	-	-	1,692	1,001
Travel & Hospitality	637	-	-	637	348
Visiting speaker fee	500	-	-	500	830
Website	575	-	-	575	555
Youth Work	570	-	-	570	272
Loss on sale Fixed asset	-	-	-	-	55
Love in a Box	292	544	-	835	331
Insurance	646	-	-	646	923
Governance costs:-					
Independent Examiner's Fees	750	-	-	750	720
Bank charges	105	-	-	105	91
Legal & professional fees	244	-	-	244	154
	35,634	544	-	36,177	36,287
b) Cost of Generating Funds					
Advertising & Publicity	24	-	-	24	349
	24	-	-	24	349

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-23 £
Homeless Support	544	-	(544)	-	-	-
Training Fund	589	-	-	-	-	589
Total Restricted Funds	1,133	-	(544)	-	-	589

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-22 £
Homeless Support	587	-	(43)	-	-	544
Training Fund	589	-	-	-	-	589
Total Restricted Funds	1,176	-	(43)	-	-	1,133

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

This page does not form part of the statutory financial statements

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

6. UNRESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-23 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-23 £
Designated Funds:- Building Fund	9,800	-	-	-	3,600	13,400
Total Designated Funds	9,800	-	-	-	3,600	13,400
General Funds	59,664	31,641	(35,658)	-	(3,600)	52,047
Total General Funds	69,464	31,641	(35,658)	-	-	65,447

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-22 £
Designated Funds:- Building Fund	6,200	619	(619)	-	3,600	9,800
Total Designated Funds	6,200	619	(619)	-	3,600	9,800
General Funds	56,130	43,107	(35,974)	-	(3,600)	59,664
Total General Funds	62,330	43,726	(36,593)	-	-	69,464

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

7. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-23 £	Total 31-Dec-22 £
Current A/c	-	-	-	-	51,708
CAF Bank A/c	49,271	589	13,400	63,260	15,545
	49,271	589	13,400	63,260	67,253

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-23 £	Total 31-Dec-22 £
Sundry accounts receivable	454	-	-	454	454
Gift Aid Tax Recoverable	2,901	-	-	2,901	1,633
	3,354	-	-	3,354	2,087

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-23 £	Total 31-Dec-22 £
Sundry Creditors	2,715	-	-	2,715	1,654
Independent Examiner's Fee	750	-	-	750	720
	3,465	-	-	3,465	2,374

11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

12. STAFF COSTS AND NUMBERS

	TOTAL 2023 £	TOTAL 2022 £
Gross Wages & Salaries	16,768	15,969
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	1,341	1,278
	18,109	17,247

Average number of employees who were engaged in each of the following activities:

	TOTAL 2023	TOTAL 2022
Charitable Activities	2	2

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2022 - None)

13. CAPITAL AND RESERVES

The Company is Limited by Guarantee (08064671) and it is a charity registered with the Charity Commission (1148119).

It does not have a Share capital and has no income subject to Corporation Tax.

	2023 £	2022 £
Profit / Deficit for the financial year	(4,561)	7,090
Other Recognised Gains	-	-
	(4,561)	7,090
Balance Brought Forward	70,597	63,507
Closing Funds at 31-Dec-23	66,036	70,597

14. TRUSTEES AND OTHER RELATED PARTIES

All employees are connected parties Beverley Veerasawmy is a trustee and received £7,046 during the year (£6,710 2022) and Christopher Veerasawmy, her husband, received £9,722 during the year (£9,259 2022).

No other payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2022 - None)

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2023

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Gateway Church - Dartford

England & Wales - Charity number 1148119

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

GATEWAY CHURCH DARTFORD LTD

(COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION NUMBER 1148119

COMPANY REGISTRATION NUMBER 08064671

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Page
Legal and Administrative Information	3
Directors' Report	4 to 6
Independent Examiner's Report on the Accounts	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 18

**GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

WORKING NAMES	Gateway Church	
CHARITY NUMBER	1148119	
COMPANY REGISTRATION NUMBER	08064671	
DATE OF REGISTRATION	10th May 2012	
START OF FINANCIAL YEAR	01 January 2022	
END OF FINANCIAL YEAR	31 December 2022	
DIRECTORS AT 31 DECEMBER 2022	Mrs Carol Adjal-Mensah Ms Jasmine Farrell Mr Timothy John Sams Mrs Beverley Veersawmy	Appointed 21 April 2022 Resigned 31 December 2022

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT Memorandum and Articles Incorporated on 10th May 2012.

OBJECTS

- a) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto attached including but not by way of limitation through the planting of other churches in such ways and in such parts of Dartford, Kent, the United Kingdom or the World as the directors from time to time may think fit;
- b) To further Christian education in such parts of Dartford, Kent, the United Kingdom and the World as the directors may from time to time think fit;
- c) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including through the provision of counselling, training in life skills and support in such parts of Dartford, Kent, 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 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.

CORRESPONDENCE ADDRESS Cobden House
43 Spital Street
Dartford
Kent
DA1 2DR

PRIMARY BANKERS HSBC Bank Plc
38 High Street
Dartford
Kent
DA1 1DG

INDEPENDENT EXAMINER Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2022

The Directors present their report for the period ended 31 December 2022 together with the financial statements for the period then ended.

Objects

The objects of the charity are as set out on page 3 of these financial statements. These objects are primarily being met through the holding of weekly meetings, together with one-off events, social activities and the allocation through gifts of funds to such organisations or individuals that the trustees feel fit from time to time. The review of activities below gives further detail.

Financial Context and Background

The reader of these accounts will note that unrestricted income was up slightly on the previous year. The church continued to operate at Wilmington Community Church, where Sunday afternoon meetings have been held and then later in the year started meeting and holding other events at St Mary's Primary school in Stone.

Expenditure increased but overall the church retained a surplus due to a larger unexpected gift towards the end of the year.

Minimal restricted funds remain for Homeless Work and Training.

Reserves

The current reserves of the charity stand at £70,597 of which £69,464 resides in unrestricted funds as detailed in note 5 to the financial statements. It is the policy of the charity to retain at least £13,000 in unrestricted reserves. This is considered sufficient to cover any essential expenditure for the period of 3 months.

Reserves have increased but it is the plan of trustees to continue to save funds to enable the charity to work out of its own facility which will provide a better base to grow the churches activities from. Additionally, the employment of a community/young peoples worker is being considered which would reduced these funds.

Review of Activities

The Church held weekly meetings on Sundays (afternoons initially and then mornings) and regular Wednesday evening gatherings.

In September 2022, the church moved into Stone Primary school. As a church, we've sought to build relationships with the school. One of the pastors has visited within school hours so the church can be part of the school's morning worship, to get to know the staff and the workings of the school. Meetings has been established with the head mistress to further work together. Activities involving the children was organised by the church to continue to strengthen working together.

The prayer life of the church continues to be of high importance, and this was incorporated every Wednesday fortnightly. Additional meetings within the servant group to pray and plan take place monthly.

All such regular church meetings are held with the ultimate view of building relationships, teaching and sharing the good news of Jesus and encouraging people along their faith journey.

Pastoral Support & Community

We continue to support those within our church and local community pastorally. Our main focus of support for this year has been:

- supporting the community via the school
- Wednesday meetings taken place through out the locality by moving around in different homes
- Looking currently with the trustees to be involved with a particular charity to support financially
- Summer 2023 to create opportunities to meet new people via small groups

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

Organisational Structure

The charity has a committee of trustees, elected and serving as set out in the Declaration of Trust. These trustees are responsible for all financial decisions and controls. Decisions involving new spending in excess of £300 are made at meeting of the trustees by a majority vote.

The Senior Pastors are able to authorise expenditure under £300.

Pastorally the church has two senior pastors who are responsible for the running and direction of the church. In addition a "core team" and a "servant group" helped in the running and co-ordinating of various smaller groups and activities alongside several other volunteers.

Connected Organisations

The church is a member of the Evangelical Alliance and part of the Assemblies of God Great Britain.

Internal Controls

The charity exercises what are considered by the trustees adequate internal controls over all financial transactions, in proportion to its size and volume of transactions.

Risks

The trustees have currently identified no major risks within the charity. The trustees keep these under review, and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

Directors' Responsibilities

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act 2006 require 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 as at the end of the financial year and of the surplus or deficit of the charity in accordance with the requirements of Sections 394 and 395 of the Companies Act 2006 and which otherwise comply with its requirements relating to financial statements, so far as applicable to the charitable company. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.


The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with Sections 386 and 387 of the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....30th AUGUST 2023.....

Signed on their behalf by Director..........

Print Name.....CAROL ADJAI-MENSAH.....

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

Report to the trustees/ members of Gateway Church Dartford Ltd on the accounts for the year ended 31st December 2022.

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

My 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 my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 1st September 2023

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2022

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
INCOMING RESOURCES						
Donations & Legacies	3	42,900	-	619	43,519	38,561
Investment Income	3b	8	-	-	8	-
Charitable Activities	3c	200	-	-	200	-
TOTAL INCOMING RESOURCES		43,107	-	619	43,727	38,561
RESOURCES EXPENDED						
Costs of Charitable Activities	4a	35,625	43	619	36,287	28,725
Costs of Generating Funds	4b	349	-	-	349	-
TOTAL RESOURCES EXPENDED		35,974	43	619	36,636	28,725
NET INCOMING/(OUTGOING) RESOURCES		7,133	(43)	-	7,091	9,836
TRANSFERS BETWEEN FUNDS		(3,600)	-	3,600	-	-
NET MOVEMENT IN FUNDS		3,533	(43)	3,600	7,091	9,836
TOTAL FUNDS BROUGHT FORWARD		56,130	1,176	6,200	63,507	53,671
TOTAL FUNDS CARRIED FORWARD		59,664	1,133	9,800	70,597	63,507

All of the Charity's operations are classed as continuing operations.

The notes form part of these financial statements, found on pages: 10 to 18

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2022

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Fixed Assets					
Tangible Assets	2	3,630	-	3,630	689
Investment Assets	7	-	-	-	-
		3,630	-	3,630	689
Current Assets					
Debtors & Prepayments	9	2,087	-	2,087	878
Cash at bank and in hand	8	66,120	1,133	67,253	63,281
Total Current Assets		68,207	1,133	69,340	64,159
Creditors: due within one year	10	2,374	-	2,374	1,341
NET CURRENT ASSETS		65,833	1,133	66,966	62,818
TOTAL ASSETS less current liabilities		69,464	1,133	70,597	63,507
Creditors: due in more than one year	11	-	-	-	-
NET ASSETS		69,464	1,133	70,597	63,507
FUNDS OF THE CHARITY					
General Funds		59,664	-	59,664	56,130
Restricted Funds	5	-	1,133	1,133	1,176
Designated Funds	6	-	-	-	6,200
		-	-	-	-
TOTAL FUNDS		59,664	1,133	60,797	63,507

Director's responsibilities:-

For the year ended 31st December 2022

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Companies Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with FRS102 SORP.

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements 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 financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 30th August 2023

Signed on their behalf by Director [Signature]

Print Name: CAROL ADEJAI-MENSAH

Company Registration Number :
Registered Office :

08064671
Cobden House
43 Spital Street
Dartford
Kent
DA1 2DR

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

PA & Musical Equipment	20%
Church Equipment	20%
Office Equipment	20%
Computer Equipment	20%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

2. TANGIBLE FIXED ASSETS

	Computer Equipment	Office Equipment	Church Equipment	PA & Musical Equipment	2022
Cost	£	£	£	£	£
At 1 January 2022	7,228	175	4,713	6,445	18,561
Additions	2,159	-	-	1,800	3,959
Disposals Gain/ (Loss)	-	-	-	(408)	(408)
At 31 December 2022	<u>9,387</u>	<u>175</u>	<u>4,713</u>	<u>7,837</u>	<u>22,112</u>
Accumulated Depreciation					
At 1 January 2022	7,228	175	4,544	5,926	17,873
Disposals Gain/ (Loss)	-	-	-	(353)	(353)
Charge for the Year	432	-	34	497	962
At 31 December 2022	<u>7,660</u>	<u>175</u>	<u>4,578</u>	<u>6,069</u>	<u>18,482</u>
Net Book Value					
At 31 December 2022	<u>1,727</u>	<u>-</u>	<u>135</u>	<u>1,768</u>	<u>3,630</u>
At 31 December 2021	<u>(0)</u>	<u>-</u>	<u>169</u>	<u>519</u>	<u>689</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2022 : None
31st December 2021 : None

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

3. INCOMING RESOURCES

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
a) Donations & Legacies					
Church collections	1,945	-	619	2,564	2,772
Gifts & Donations	35,322	-	-	35,322	28,716
Income Tax Recovered	5,633	-	-	5,633	7,073
	42,900	-	619	43,518	38,561
b) Investment Income					
Bank interest	8	-	-	8	-
	8	-	-	8	-
c) Other ordinary incoming resources					
Asset surplus	200	-	-	200	-
	200	-	-	200	-

This page does not form part of the statutory financial statements

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2022

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2022 £	Total 2021 £
Charitable Activities:-					
Administrative Expenses	930	-	-	930	5
Building Maintenance	-	-	-	-	300
Children's Work	329	-	-	329	-
Depreciation Expense	962	-	-	962	568
Equipment Costs	237	-	-	237	1,082
Gifts & Donations	50	-	331	381	231
Grants	50	-	-	50	-
Lunch Club	1,058	-	-	1,058	166
Repairs & Maintenance	1,265	-	-	1,265	74
Resources	198	-	-	198	156
Salaries & N.I	1,278	-	-	1,278	1,252
Sundry Expenses	8,275	-	-	8,275	7,095
Salaries & N.I	15,969	-	-	15,969	15,666
Sundry Expenses	157	-	-	157	21
Telephone Costs	73	-	-	73	72
Training Costs	1,001	-	-	1,001	130
Travel & Hospitality	348	-	-	348	93
Visiting speaker fee	830	-	-	830	-
Website	555	-	-	555	147
Youth Work	272	-	-	272	-
Loss on sale Fixed asset	55	-	-	55	-
Love in a Box	-	43	288	331	-
Governance costs:-					
Independent Examiner Fee	720	-	-	720	696
Bank Charges	91	-	-	91	9
Insurance Costs	923	-	-	923	962
	35,625	43	619	36,287	28,725
b) Cost of Generating Funds					
Advertising & Publicity	349	-	-	349	-
	349	-	-	349	-

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-22 £
Homeless Support	587	-	(43)	-	-	544
Training Fund	589	-	-	-	-	589
Total Restricted Funds	1,176	-	(43)	-	-	1,133

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-21 £
Homeless Support	587	-	-	-	-	587
Training Fund	589	-	-	-	-	589
Total Restricted Funds	1,176	-	-	-	-	1,176

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. UNRESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-22 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-22 £
Designated Funds:- Building Fund	6,200	619	(619)	-	3,600	9,800
Total Designated Funds	6,200	619	(619)	-	3,600	9,800
General Funds	56,130	43,107	(35,974)	-	(3,600)	59,664
Total General Funds	62,330	44,345	(37,212)	-	3,600	73,064

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	31-Dec-21 £
Designated Funds:- Building Fund	900	1,700	-	-	3,600	6,200
Total Designated Funds	900	1,700	-	-	3,600	6,200
General Funds	51,595	36,861	(28,725)	-	(3,600)	56,130
Total General Funds	52,495	38,561	(28,725)	-	-	62,330

This page does not form part of the statutory financial statements

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

7. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Current A/c	40,775	1,133	9,800	51,708	63,281
CAF Bank A/c	15,545	-	-	15,545	-
	56,320	1,133	9,800	67,253	63,281

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Sundry accounts receivable	454	-	-	454	454
Gift Aid Tax Recoverable	1,633	-	-	1,633	424
	2,087	-	-	2,087	878

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-22 £	Total 31-Dec-21 £
Sundry Creditors	1,654	-	-	1,654	645
Independent Examiner's Fee	720	-	-	720	696
	2,374	-	-	2,374	1,341

11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

12. STAFF COSTS AND NUMBERS

	TOTAL 2022 £	TOTAL 2021 £
Gross Wages & Salaries	15,969	15,656
Employer's National Insurance Costs	-	-
Employer's Pension Contributions	1,278	1,252
	<u>17,247</u>	<u>16,908</u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2022	TOTAL 2021
Charitable Activities	2	2

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2021 - None)

13. CAPITAL AND RESERVES

The Company is Limited by Guarantee (08064671) and it is a charity registered with the Charity Commission (1148119).

It does not have a Share capital and has no income subject to Corporation Tax.

	2022 £	2021 £
Profit / Deficit for the financial year	7,090	9,836
Other Recognised Gains	-	-
	<u>7,090</u>	<u>9,836</u>
Balance Brought Forward	63,507	53,671
Closing Funds at 31-Dec-22	<u>70,597</u>	<u>63,507</u>

14. TRUSTEES AND OTHER RELATED PARTIES

All employees are connected parties Beverley Veerasawmy is a trustee and received £6,710 during the year (£6,579 2021) and Christopher Veerasawmy, her husband, received £9,259 during the year (£9,077 2021).

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

(2021 - None)

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

GATEWAY CHURCH DARTFORD LTD
(COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2022

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Gateway Church - Dartford

England & Wales - Charity number 1148119

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

GATEWAY CHURCH DARTFORD LTD

(A COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION NUMBER 1148119

COMPANY REGISTRATION NUMBER 08064671

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

	Page
Legal and Administrative Information	3
Directors' Report	4 to 6
Independent Examiner's Report on the Accounts	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 18

**GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION**

WORKING NAMES	Gateway Church	
CHARITY NUMBER	1148119	
COMPANY REGISTRATION NUMBER	08064671	
DATE OF REGISTRATION	10th May 2012	
START OF FINANCIAL YEAR	01 January 2021	
END OF FINANCIAL YEAR	31 December 2021	
DIRECTORS AT 31 DECEMBER 2021	Mrs Carol Adjal-Mensah Mr Matthew Munday Mr Timothy John Sams Mrs Beverley Veersawmy	Resigned 25 April 2021

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT Memorandum and Articles Incorporated on 10th May 2012.

OBJECTS

a) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto attached including but not by way of limitation through the planting of other churches in such ways and in such parts of Dartford, Kent, the United Kingdom or the World as the directors from time to time may think fit;

b) To further Christian education in such parts of Dartford, Kent, the United Kingdom and the World as the directors may from time to time think fit;

c) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including through the provision of counselling, training in life skills and support in such parts of Dartford, Kent, 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 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.

CORRESPONDENCE ADDRESS Cobden House
43 Spital Street
Dartford
Kent
DA1 2DR

PRIMARY BANKERS HSBC Bank Plc
38 High Street
Dartford
Kent
DA1 1DG

INDEPENDENT EXAMINER Mrs Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

**GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021**

The Directors present their report for the period ended 31 December 2021 together with the financial statements for the period then ended.

Objects

The objects of the charity are as set out on page 3 of these financial statements. These objects are primarily being met through the holding of weekly meetings, together with one-off events, social activities and the allocation through gifts of funds to such organisations or individuals that the trustees feel fit from time to time. The review of activities below gives further detail.

Financial Context and Background

The reader of these accounts will note that restricted income was a similar level to the previous year. The church continued to operate online at a reduced level due to the pandemic although face to face meetings resumed during the year around July at a new venue (Wilmington Community Church) where Sunday afternoon meetings have been held. Income also remained at similar levels but has stabilised.

Reserves

The current reserves of the charity stand at £63,507 of which £56,130 resides in unrestricted funds as detailed in note 5 to the financial statements. It is the policy of the charity to retain £13,000 in unrestricted reserves. This is considered sufficient to cover any essential expenditure for the period of 3 months.

Reserves have increased but it is the plan of trustees to continue to save funds to enable the charity to work out of its own facility which will provide a better base to grow the churches activities from.

Review of Activities

Church meetings

At the beginning of the year the main Church meetings continued to occur online due to the pandemic. These gatherings have included provision for both adults, young people and children. We made a decision not to return to the Technology College because the measures the school needed to employ would be difficult for us to manage and function as a church. Wilmington Community Church made it possible for us to meet together around the summer 2021. It was necessary and courteous to meet in the afternoon so they could continue to function in their building.

Community

Community Events were difficult to host due to the pandemic. Even after we moved to Wilmington Community church and started meeting together we found it incredibly challenging because people were meant to keep socially distant.

The church did hold social and other invitational events both on-line and in person e.g. quiz and Carol Service and sought to use these events for community engagement and as an opportunity for people to give to other charitable causes.

At the time of signing these accounts the church have started meeting in the morning at a new building and are looking for opportunities to engage with the local community around the new base.

The prayer life of the church continues to be of high importance, and this was incorporated within Wednesday weekly online and in person meetings during the year.

All such regular church meetings are held with the ultimate view of building relationships, teaching and sharing the good news of Jesus and encouraging people along their faith journey.

**GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Pastoral Support

We continue to support those within our church and local community pastorally. Our main focus of support for this year has been:

- 121 Pastoral care with our Senior Pastors
- Establishing new Pastoral Care team.
- 121 Marriage coaching for couples in need of support
- Referral to our counselling partnership Fegans and Oasis
- Sign posting and linking charities to mental health support for both young people and adults

Organisational Structure

The charity has a committee of trustees, elected and serving as set out in the Declaration of Trust. These trustees are responsible for all financial decisions and controls. Decisions involving new spending in excess of £300 are made at meeting of the trustees by a majority vote.

The Senior Pastors are able to authorise expenditure under £300.

Pastorally the church has two senior pastors who are responsible for the running and direction of the church. In addition a "core team" helped with the practicalities of the church in running and co-ordination of various smaller groups and activities alongside several other volunteers.

Connected Organisations

The church is a member of the Evangelical Alliance in the United Kingdom.

Internal Controls

The charity exercises what are considered by the trustees adequate internal controls over all financial transactions, in proportion to its size and volume of transactions.

Risks

The trustees have currently identified no major risks within the charity. The trustees keep these under review, and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

**GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Directors' Responsibilities

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require 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 as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.


The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the.....22 Sep 2022.....

Signed on their behalf by Director..........

Print Name.....Tim Sams.....

**GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

Report to the trustees/ members of Gateway Church Dartford Ltd on the accounts for the year ended 31st December 2021.

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

My 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 my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 26th September 2022

GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2021

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2021 £	Total 2020 £
INCOME						
Donations & Legacies	3a	36,861	-	1,700	38,561	50,957
Other Income	3b	-	-	-	-	-
TOTAL INCOME		36,861	-	1,700	38,561	50,957
EXPENSES						
Charitable Activities	4a	28,725	-	-	28,725	26,300
Costs of Generating Funds	4b	-	-	-	-	72
Grants	4c	-	-	-	-	200
TOTAL EXPENSES		28,725	-	-	28,725	26,573
NET INCOME/(EXPENSES)		8,136	-	1,700	9,836	24,384
Total Funds Brought Forward		51,595	1,176	900	53,671	28,961
Transfers between Funds		(3,600)	-	3,600	-	-
Prior Year Adjustment	18	-	-	-	-	325
TOTAL FUNDS CARRIED FORWARD		56,130	1,176	6,200	63,507	53,671

All of the Charity's operations are classed as continuing operations.

GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2021

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-21 £	Total 31-Dec-20 £
Fixed Assets					
Tangible Assets	2	689	-	689	1,256
Investment Assets	7	-	-	-	-
		689	-	689	1,256
Current Assets					
Debtors & Prepayments	9	878	-	878	1,085
Cash at bank and in hand	8	62,105	1,176	63,281	52,774
Total Current Assets		62,982	1,176	64,159	53,859
Creditors: due within one year	10	1,341	-	1,341	1,445
NET CURRENT ASSETS		61,642	1,176	62,818	52,414
TOTAL ASSETS less current liabilities		62,330	1,176	63,507	53,671
Creditors: due in more than one year	11	-	-	-	-
NET ASSETS		62,330	1,176	63,507	53,671
FUNDS OF THE CHARITY					
General Funds		56,130	-	56,130	51,595
Designated Funds	6	6,200	-	6,200	900
Restricted Funds	5	-	1,176	1,176	1,176
TOTAL FUNDS		62,330	1,176	63,507	53,671

Director's responsibilities:-

For the year ended 31st December 2021.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements 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 financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the..... 22 September 2022

Signed on their behalf by Director..... 

Print Name:..... Tim Sams

Company Registration Number :
Registered Office :

8064671
Cobden House
43 Spital Street
Dartford
Kent
DA1 2DR

GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SOFA.

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021**

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

PA & Musical Equipment	20%
Church Equipment	20%
Office Equipment	20%
Computer Equipment	20%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

2. TANGIBLE FIXED ASSETS

	Computer Equipment	Office Equipment	Church Equipment	PA & Musical Equipment	2021
Cost	£	£	£	£	£
At 1 January 2021	7,228	175	4,713	6,445	18,561
Additions	-	-	-	-	-
At 31 December 2021	<u>7,228</u>	<u>175</u>	<u>4,713</u>	<u>6,445</u>	<u>18,561</u>
Accumulated Depreciation					
At 1 January 2021	6,983	149	4,377	5,796	17,305
Charge for the Year	245	26	167	130	568
At 31 December 2021	<u>7,228</u>	<u>175</u>	<u>4,544</u>	<u>5,926</u>	<u>17,873</u>
Net Book Value					
At 31 December 2021	<u>(0)</u>	<u>-</u>	<u>169</u>	<u>519</u>	<u>689</u>
At 1 January 2021	<u>245</u>	<u>26</u>	<u>336</u>	<u>649</u>	<u>1,256</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2021 : None
31st December 2020 : None

GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2021 £	Total 2020 £
Donations & Legacies						
Church collections		1,072	-	1,700	2,772	252
Gifts & Donations	5	28,716	-	-	28,716	43,572
Income Tax Recovered		7,073	-	-	7,073	7,133
		36,861	-	1,700	38,561	50,957

This page does not form part of the statutory financial statements

GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2021

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2021 £	Total 2020 £
a) Charitable Activities					
Administrative Expenses	5	-	-	5	181
Audio Visual Expenses	-	-	-	-	-
Building Maintenance	300	-	-	300	-
Children's Work	-	-	-	-	152
Cleaning Costs	-	-	-	-	251
Cold Weather Shelter	-	-	-	-	-
Covid Food	-	-	-	-	745
Depreciation Expense	568	-	-	568	425
Equipment Costs	1,082	-	-	1,082	255
Food Bank	-	-	-	-	-
Gifts & Donations	231	-	-	231	934
Hardship Relief	-	-	-	-	-
Homeless Breakfasts	-	-	-	-	-
License & Subscriptions	166	-	-	166	237
Lunch Club	-	-	-	-	305
Outreach Costs	74	-	-	74	187
Pastor's Expenses	156	-	-	156	261
Pension Costs	1,252	-	-	1,252	1,253
Rent & Rates	7,095	-	-	7,095	2,127
Repairs & Maintenance	-	-	-	-	-
Resources	-	-	-	-	113
Salaries & N.I	15,666	-	-	15,666	15,942
Sundry Expenses	21	-	-	21	299
Telephone Costs	72	-	-	72	240
Training Costs	130	-	-	130	-
Travel & Hospitality	93	-	-	93	277
Website	147	-	-	147	316
Youth Work	-	-	-	-	226
Governance costs:-					
Independent Examiner Fee	696	-	-	696	660
Bank Charges	9	-	-	9	25
Insurance Costs	962	-	-	962	890
	28,725	-	-	28,725	26,300
b) Cost of Generating Funds					
Advertising & Publicity	-	-	-	-	72
	-	-	-	-	72
c) Grants					
Charities	-	-	-	-	150
Church Societies	-	-	-	-	50
	-	-	-	-	200

This page does not form part of the statutory financial statements

GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-21 £
Homeless Support	587	-	-	-	-	587
Training Fund	589	-	-	-	-	589
	1,176	-	-	-	-	1,176

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-20 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	Balance 31-Dec-20 £
Homeless Support	587	-	-	-	-	587
Training Fund	589	-	-	-	-	589
	1,176	-	-	-	-	1,176

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance 01-Jan-21 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	31-Dec-21 £
Building Fund	900	1,700	-	-	3,600	6,200
	900	1,700	-	-	3,600	6,200

PREVIOUS FINANCIAL YEAR

	Balance 01-Jan-20 £	Income £	Expenditure £	Unrealised Gain/Loss £	Transfer £	31-Dec-20 £
Building Fund	-	-	-	-	900	900
	-	-	-	-	900	900

GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021

7. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-21 £	Total 31-Dec-20 £
Current A/c	55,905	1,176	6,200	63,281	52,774
	55,905	1,176	6,200	63,281	52,774

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-21 £	Total 31-Dec-20 £
Sundry accounts receivable	454	-	-	454	-
Gift Aid Tax Recoverable	424	-	-	424	1,085
	878	-	-	878	1,085

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-21 £	Total 31-Dec-20 £
Sundry Creditors	645	-	-	645	785
Independent Examiner's Fee	696	-	-	696	660
	1,341	-	-	1,341	1,445

11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

**GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

12. STAFF COSTS AND NUMBERS

	TOTAL 2021 £	TOTAL 2020 £
Gross Wages & Salaries	15,656	16,652
Employer's National Insurance Costs	-	96
Pension Contributions	1,252	1,332
	<u>16,908</u>	<u>18,080</u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2021	TOTAL 2020
Charitable Activities	<u>2</u>	<u>2</u>
	<u>2</u>	<u>2</u>

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.
(2020 - None)

13. CAPITAL AND RESERVES

The Company is Limited by Guarantee 08064671 and it is a charity registered with the Charity Commission 1148119.

It does not have a Share capital and has no income subject to Corporation Tax.

	31-Dec-21 £	31-Dec-20 £
Surplus / Deficit for the financial year	9,836	24,384
Other Recognised Gains	-	-
	<u>9,836</u>	<u>24,384</u>
Balance Brought Forward	53,671	29,286
Closing Funds at 31-Dec-21	<u>63,507</u>	<u>53,671</u>

14. TRUSTEES AND OTHER RELATED PARTIES

All employees are connected parties Beverley Veerasawmy is a trustee and received £6,579 during the year (£1,644 2020) and Christopher Veerasawmy, her husband, received £9,077 during the year (£2,269 2020).

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

**GATEWAY CHURCH DARTFORD LTD
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2021**

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

Gateway Church - Dartford

England & Wales - Charity number 1148119

Accounts

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

GATEWAY CHURCH DARTFORD LIMITED

(A COMPANY LIMITED BY GUARANTEE)

CHARITY REGISTRATION NUMBER 1148119

COMPANY REGISTRATION NUMBER 08064671

Independent Examiners Ltd
Unit 2
The Broadbridge Business Centre
Delling Lane
Bosham
PO18 8NF

**GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2020**

	Page
Legal and Administrative Information	3
Independent Examiner's Report on the Accounts	4
Directors' Report	5 to 7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Accounts	10 to 18

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
LEGAL AND ADMINISTRATIVE INFORMATION

WORKING NAMES	Gateway Church	
CHARITY NUMBER	1148119	
COMPANY REGISTRATION NUMBER	08064671	
DATE OF REGISTRATION	10th May 2012	
START OF FINANCIAL YEAR	01 January 2020	
END OF FINANCIAL YEAR	31 December 2020	
DIRECTORS AT 31 DECEMBER 2020	Mrs Carol Adjal-Mensah Mr Matthew Munday Mr Timothy John Sams Mrs Beverley Veersawmy Mrs Marica Elaine Bluck	Appointed 13 September 2020 Resigned 13 September 2020

The existing trustees appoint any new trustees following the provisions laid out in the Charity's governing instrument.

GOVERNING INSTRUMENT Memorandum and Articles Incorporated on 10th May 2012.

OBJECTS

- a) To advance the Christian faith in accordance with the statement of beliefs appearing in the schedule to the articles hereto attached including but not by way of limitation through the planting of other Vineyard Churches in such ways and in such parts of Dartford, Kent, the United Kingdom or the World as the directors from time to time may think fit;
- b) To further Christian education in such parts of Dartford, Kent, the United Kingdom and the World as the directors may from time to time think fit;
- c) To relieve sickness and financial hardship and to promote and preserve good health by the provision of funds, goods and services of any kind, including through the provision of counselling, training in life skills and support in such parts of Dartford, Kent, 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 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.

CORRESPONDENCE ADDRESS Cobden House
43 Spital Street
Dartford
Kent
DA1 2DR

PRIMARY BANKERS HSBC Bank Plc
38 High Street
Dartford
Kent
DA1 1DG

INDEPENDENT EXAMINER Mrs Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

Report to the trustees/ members of Gateway Church Dartford Ltd on the accounts for the year ended 31st December 2020.

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

My 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 my examination, no matter has come to my attention


1. which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Donna Leppitt
Independent Examiners Ltd
Unit 2
The Broadridge Business Centre
Delling Lane
Bosham
PO18 8NF



Date: 10th September 2021

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
FOR THE YEAR ENDED 31ST DECEMBER 2020

The Directors present their report for the period ended 31 December 2020 together with the financial statements for the period then ended.

Objects

The objects of the charity are as set out on page 3 of these financial statements. These objects are primarily being met through the holding of weekly meetings, together with one-off events, social activities and the allocation through gifts of funds to such organisations or individuals that the trustees feel fit from time to time. The review of activities below gives further detail.

Financial Context and Background

The reader of these accounts will note that unrestricted income was slightly lower than prior year whilst expenditure was lower too. Both changes are related to the Covid 19 pandemic as costs reduced due to lower rent costs from not being able to meet and income reduced for the same reason.

Minimal restricted funds remain for Homeless Work and Training.

Reserves

The current reserves of the charity stand at £53,671 of which £52,495 resides in unrestricted funds as detailed in note 5 to the financial statements. It is the policy of the charity to retain £13,000 in unrestricted reserves. This is considered sufficient to cover any essential expenditure for the period of 3 months.

Reserves have increased but it is the plan of trustees to continue to save these funds to enable the charity to work out of its own facility.

Review of Activities

Church meetings

At the beginning of the year the main Church meetings continued to occur every Sunday morning at the Dartford Science and Technology College. These gatherings have included provision for both adults, young people and children.

After the pandemic resulted in the requirement to stop meetings, meetings continued but had to move on-line for the rest of the year. Indeed meetings indoors stopped for the rest of the year (with one exception) due to risk related issues and the inability to use the Dartford Science and Technology College owing to its primary use as a school.

Change of Leadership

During the year Russell and Marcia Bluck - the Senior Pastors of the Church resigned. With their support the trustees appointed new leadership and successfully appointed Chris and Beverley Veersawmy to the joint post of Senior Pastor. The trustees would like to record their thanks to Russell and Marcia for their hardwork and dedication to the Charity. The change was made on the 1st October 2020 in the only physical meeting since the pandemic hit.

Community

Community Events were also difficult to continue during the year but the church continued to support contacts from the Family Lunch Club by providing food packages to those who needed it.

Additionally, at the end of the year the church set out to support those in the community who had had a difficult time during the pandemic (or otherwise) by providing love in a box (a box with necessities and some luxury items).

The prayer life of the church continues to be of high importance, and this was incorporated within Wednesday weekly online meetings.

All such regular church meetings are held with the ultimate view of building relationships, teaching and sharing the good news of Jesus and encouraging people along their faith journey.

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT
TRUSTEES AT 30 JUNE 2020

Pastoral Support

We continue to support those within our church and local community pastorally. Our main focus of support for this year has been:

- 121 Coaching with our Senior Pastors
- 121 Marriage coaching for couples in need of support
- Referral to our counselling partnership Fegans and Oasis
- Sign posting and linking to mental health support for both young people and adults

Organisational Structure

The charity has a committee of trustees, elected and serving as set out in the Declaration of Trust. These trustees are responsible for all financial decisions and controls. Decisions involving new spending in excess of £300 are made at meeting of the trustees by a majority vote.

The Senior Pastors are able to authorise expenditure under £300.

Pastorally the church has two senior pastors who are responsible for the running and direction of the church. In addition a "core team" helped in the running and co-ordinating of various smaller groups and activities alongside several other volunteers.

The part time employee who assisted in the management of the administrative and facility running of the church in the past left in 2019 and this work was picked up by the Senior Pastors. Both of the Senior Pastors (current and previous) were formally employed by the church part time in 2020.

Connected Organisations

The church is a member of the Evangelical Alliance.

Internal Controls

The charity exercises what are considered by the trustees adequate internal controls over all financial transactions, in proportion to its size and volume of transactions.

Risks

The trustees have currently identified no major risks within the charity. The trustees keep these under review, and if any arose, suitable action would be taken, including the utilisation of professional advice if necessary.

**GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
DIRECTORS' REPORT (Continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020**

Directors' Responsibilities

Statement of Directors' Responsibilities:

The Charities Act and the Companies Act require 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 as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the directors are required to :-

- a) select suitable accounting policies and then apply them consistently;
- b) make judgements and estimates that are reasonable and prudent;
- c) prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business;
- d) state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.


The Directors are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the company and which are sufficient to show and explain the company's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are also responsible for the of the Directors' report, and the responsibility of the independent examiner in relation to the Directors' report is limited to examining the report and ensuring that on the face of the report there are no inconsistencies with the figures disclosed in the financial statements.

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

I approve the attached statement of financial activities and balance sheet and confirm that I have made available all information necessary for its preparation.

Approved by the Directors on the 9/9/21.....

Signed on their behalf by Director .....

Print Name TIMOTHY SAMs.....

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST DECEMBER 2020

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2020 £	Total 2019 £
INCOME						
Donations & Legacies	3a	50,957	-	-	50,957	61,782
Other Income	3b	-	-	-	-	349
TOTAL INCOME		50,957	-	-	50,957	62,131
EXPENSES						
Charitable Activities	4a	24,726	-	-	24,726	52,165
Governance Costs	4b	1,575	-	-	1,575	1,635
Costs of Generating Funds	4c	72	-	-	72	119
Grants	4d	200	-	-	200	-
TOTAL EXPENSES		26,573	-	-	26,573	53,920
NET INCOME/(EXPENSES)		24,384	-	-	24,384	8,211
Total Funds Brought Forward		27,785	1,176	-	28,961	20,751
Transfers between Funds		(900)	-	900	-	-
Prior Year Adjustment	18	325	-	-	325	-
TOTAL FUNDS CARRIED FORWARD		51,595	1,176	900	53,671	28,961

All of the Charity's operations are classed as continuing operations.

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
BALANCE SHEET
AS AT 31 DECEMBER 2020

	Notes	Unrestricted Fund £	Restricted Funds	Total 31-Dec-20 £	Total 31-Dec-19 £
Fixed Assets					
Tangible Assets	2	1,256	-	1,256	1,682
Investment Assets	7	-	-	-	-
		1,256	-	1,256	1,682
Current Assets					
Debtors & Prepayments	9	1,085	-	1,085	1,085
Cash at bank and in hand	8	51,598	1,176	52,774	29,241
Total Current Assets		52,683	1,176	53,859	30,327
Creditors: due within one year	10	1,445	-	1,445	3,047
NET CURRENT ASSETS		51,238	1,176	52,414	27,280
TOTAL ASSETS less current liabilities		52,495	1,176	53,671	28,961
Creditors: due in more than one year	11	-	-	-	-
NET ASSETS		52,495	1,176	53,671	28,961
FUNDS OF THE CHARITY					
General Funds		51,595	-	51,595	27,785
Designated Funds	6	900	-	900	-
Restricted Funds	5	-	1,176	1,176	1,176
TOTAL FUNDS		52,495	1,176	53,671	28,961

Director's responsibilities:-

For the year ended 31st December 2020.

The Directors are satisfied the charitable company was entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006 and that no member or members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act. However, in accordance with section 145 of the Charities Act 2011, the accounts have been examined by an Independent Examiner whose report appears after the Notes to the Financial Statements.

The Director(s) acknowledge their responsibility for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The directors acknowledge their responsibility for ensuring that the company keeps proper accounting records which comply with sections 386 of the Act 2006 and for preparing financial statements 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 financial year in accordance with the requirement of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as applicable to the company.

Approved by the Directors on the 9/9/21

Signed on their behalf by Director [Signature]

Print Name: Timothy SAMS

Company Registration Number :
Registered Office :

08064671
Cobden House
43 Spital Street
Dartford
Kent
DA1 2DR

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

Basis of preparation:

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes. The 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 UK and Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP - FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

Assessment of Going Concern

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

Recognition of Incoming Resources

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming Resources with Related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and

Grants and Donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Tax Reclaims on Donations and Gifts

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

Contractual Income and Performance Related Grants

This is only included in the SOFA once the related goods or services has been delivered.

Gifts in Kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as income receivable.

Volunteer Help

The value of any voluntary help received is not included in the accounts and is described in the Report of the Trustees.

Donated Services and Facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Investment Income

This is included in the accounts when receivable.

Investment Gains and Losses

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

1. ACCOUNTING POLICIES (continued)

Expenditure and Liabilities

Liability Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance Costs

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with Performance Conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

Grants Payable without Performance Conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

Support Costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Fixed Assets

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

Depreciation Expense

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

PA & Musical Equipment	20%
Church Equipment	20%
Office Equipment	20%
Computer Equipment	20%

There has been no change to the accounting policies (Variation rules and methods of accounting) since last year.

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

2. TANGIBLE FIXED ASSETS

	Computer Equipment	Office Equipment	Church Equipment	PA & Musical Equipment	2020
	£	£	£	£	£
Cost					
At 1 January 2020	7,228	175	4,713	6,445	18,561
Additions	-	-	-	-	-
At 31 December 2020	<u>7,228</u>	<u>175</u>	<u>4,713</u>	<u>6,445</u>	<u>18,561</u>
Accumulated Depreciation					
At 1 January 2020	6,873	142	4,231	5,634	16,880
Charge for the Year	110	7	146	162	425
At 31 December 2020	<u>6,983</u>	<u>149</u>	<u>4,377</u>	<u>5,796</u>	<u>17,305</u>
Net Book Value					
At 31 December 2020	<u>245</u>	<u>26</u>	<u>336</u>	<u>649</u>	<u>1,256</u>
At 1 January 2020	<u>355</u>	<u>33</u>	<u>483</u>	<u>811</u>	<u>1,682</u>

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st December 2020 : None
31st December 2019 : None

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

3. INCOMING RESOURCES

	Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2020 £	Total 2019 £
a) Donations & Legacies						
Church collections		252	-	-	252	3,801
Gifts & Donations	5	43,572	-	-	43,572	49,833
Income Tax Recovered		7,133	-	-	7,133	8,148
		50,957	-	-	50,957	61,782
b) Other Income						
Income from events		-	-	-	-	49
Sale of Assets		-	-	-	-	300
		-	-	-	-	349

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31ST DECEMBER 2020

4. RESOURCES EXPENDED

Note	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 2020 £	Total 2019 £
a) Charitable Activities					
Administrative Expenses	181	-	-	181	727
Audio Visual Expenses	-	-	-	-	478
Children's Work	152	-	-	152	106
Cleaning Costs	251	-	-	251	-
Cold Weather Shelter	-	-	-	-	-
Covid Food	745	-	-	745	-
Depreciation Expense	425	-	-	425	420
Equipment Costs	255	-	-	255	-
Food Bank	-	-	-	-	335
Gifts & Donations	934	-	-	934	796
Hardship Relief	-	-	-	-	30
Homeless Breakfasts	-	-	-	-	-
License & Subscriptions	237	-	-	237	218
Lunch Club	305	-	-	305	954
Outreach Costs	187	-	-	187	4,265
Pastor's Expenses	261	-	-	261	504
Pension Costs	1,253	-	-	1,253	2,269
Rent & Rates	2,127	-	-	2,127	11,916
Repairs & Maintenance	-	-	-	-	7
Resources	113	-	-	113	130
Salaries & N.I	15,942	-	-	15,942	26,018
Sundry Expenses	299	-	-	299	758
Telephone Costs	240	-	-	240	82
Training Costs	-	-	-	-	570
Travel & Hospitality	277	-	-	277	1,072
Website	316	-	-	316	-
Youth Work	226	-	-	226	510
	24,726	-	-	24,726	52,165
b) Governance costs					
Independent Examiner Fee	660	-	-	660	738
Bank Charges	25	-	-	25	21
Insurance Costs	890	-	-	890	877
	1,575	-	-	1,575	1,635
c) Cost of Generating Funds					
Advertising & Publicity	72	-	-	72	119
	72	-	-	72	119
d) Grants					
Charities	150	-	-	150	-
Church Societies	50	-	-	50	-
	200	-	-	200	-

This page does not form part of the statutory financial statements

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

5. RESTRICTED FUNDS

CURRENT FINANCIAL YEAR

	Balance			Unrealised		Balance
	01-Jan-20	Income	Expenditure	Gain/Loss	Transfer	31-Dec-20
	£	£	£	£	£	£
Gifts & Donations	-	-	-	-	-	-
Haven Storehouse	-	-	-	-	-	-
Homeless Support	587	-	-	-	-	587
Training Fund	589	-	-	-	-	589
	1,176	-	-	-	-	1,176

PREVIOUS FINANCIAL YEAR

	Balance			Unrealised		Balance
	01-Jan-19	Income	Expenditure	Gain/Loss	Transfer	31-Dec-19
	£	£	£	£	£	£
Gifts & Donations	-	-	-	-	-	-
Haven Storehouse	335	-	(335)	-	-	-
Homeless Support	587	-	-	-	-	587
Training Fund	589	-	-	-	-	589
	1,511	-	(335)	-	-	1,176

The Restricted Funds are wholly represented by the Charity's cash reserves and are to be expended as specified above.

6. DESIGNATED FUNDS

CURRENT FINANCIAL YEAR

	Balance			Unrealised		31-Dec-20
	01-Jan-20	Income	Expenditure	Gain/Loss	Transfer	£
	£	£	£	£	£	£
Building Fund	-	-	-	-	900	900
	-	-	-	-	900	900

PREVIOUS FINANCIAL YEAR

	Balance			Unrealised		31-Dec-19
	01-Jan-19	Income	Expenditure	Gain/Loss	Transfer	£
	£	£	£	£	£	£
Building Fund	-	-	-	-	-	-
	-	-	-	-	-	-

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

7. INVESTMENTS

The Charity held no investment assets during this or the previous financial period.

8. CASH AT BANK AND IN HAND

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-20 £	Total 31-Dec-19 £
Current A/c	50,698	1,176	900	52,774	29,179
Petty Cash	-	-	-	-	62
	50,698	1,176	900	52,774	29,241

9. DEBTORS AND PREPAYMENTS

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-20 £	Total 31-Dec-19 £
Gift Aid Tax Recoverable	1,085	-	-	1,085	1,085
	1,085	-	-	1,085	1,085

10. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE WITHIN ONE YEAR

	Unrestricted Funds £	Restricted Funds £	Designated Funds	Total 31-Dec-20 £	Total 31-Dec-19 £
Sundry Creditors	785	-	-	785	2,267
Independent Examiner's Fee	660	-	-	660	780
	1,445	-	-	1,445	3,047

11. CREDITORS AND ACCRUALS AMOUNTS FALLING DUE IN MORE THAN ONE YEAR

The Charity held no long term liabilities during this or the previous financial period.

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

12. STAFF COSTS AND NUMBERS

	TOTAL 2020 £	TOTAL 2019 £
Gross Wages & Salaries	16,652	26,188
Employer's National Insurance Costs	96	562
Pension Contributions	1,332	2,099
	<u>18,080</u>	<u>28,849</u>

Average number of employees who were engaged in each of the following activities:

	TOTAL 2020	TOTAL 2019
Charitable Activities	<u>2</u>	<u>3</u>
	<u>2</u>	<u>3</u>

The Charity operates a PAYE scheme to pay all employed members of staff and no employees received emoluments in excess of £60,000.

(2019 - None)

13. CAPITAL AND RESERVES

The Company is Limited by Guarantee 08064671 and it is a charity registered with the Charity Commission 1148119.

It does not have a Share capital and has no income subject to Corporation Tax.

	31-Dec-20 £	31-Dec-19 £
Surplus / Deficit for the financial year	24,384	8,211
Other Recognised Gains	-	-
	<u>24,384</u>	<u>8,211</u>
Balance Brought Forward	29,286	20,751
Closing Funds at 31-Dec-20	<u>53,671</u>	<u>28,961</u>

14. TRUSTEES AND OTHER RELATED PARTIES

All employees are connected parties. Marica Bluck was a trustee (resigned in year) and received £6,825 during the year. (Russell Bluck, her husband, received £7,018 during the year. Beverley Veerasawmy is a trustee and received £1,776 during the year and Christopher Veerasawmy, her husband, received £2,461 during the year.

15. RISK ASSESSMENT

The Directors actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Directors have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

16. RESERVES POLICY

The Directors have considered the level of reserves they wish to retain, appropriate to the charity's needs. This is based on the charity's size and the level of financial commitments held. The Directors aim to ensure the charity will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Directors will endeavour not to set aside funds unnecessarily.

GATEWAY CHURCH DARTFORD LIMITED
(A COMPANY LIMITED BY GUARANTEE)
NOTES TO THE ACCOUNTS (continued)
FOR THE YEAR ENDED 31ST DECEMBER 2020

17. PUBLIC BENEFIT

The Charity acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the charity has achieved this are provided in the Directors' report. The Directors confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the charity should undertake.

18. PRIOR YEAR ADJUSTMENT

The funds brought forward have been adjusted by £325 to reflect a true and fair view of the Charity's closing position as at 31st December 2020.