

LIFEGATE OUTREACH CENTRE

England & Wales - Charity number 1154307

Details

Other names LIFEGATE CHURCH

Status Registered

Legal form Charitable company

Company number [08470208](#)

Registered 2013-10-23

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

Contact

Address 33 Thornbury Road
Walsall
WS2 8JJ

Phone 07789264899

Email info@lifegatecentre.org

Website www.lifegatecentre.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN RELIGION FOR THE PUBLIC BENEFIT BY ENABLING AND ENCOURAGING THE WORSHIP OF GOD THROUGH JESUS CHRIST BY THE HOLDING OF PUBLIC CELEBRATION OF SERVICES, PRAYER MEETINGS AND CHRISTIAN CONFERENCES.B) TO PROVIDE A CENTRE CONDUCTED ACCORDING TO CHRISTIAN PRINCIPLES FOR THE ADVANCEMENT OF THE CHRISTIAN RELIGION, FOR THE ADVANCEMENT OF EDUCATION, THE RELIEF OF NEED HARDSHIP OR DISTRESS AND OTHER CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE INHABITANTS OF THE NEIGHBOURHOOD OF WALSALL AND SURROUNDING AREAS.

Activities: - GENERAL CHARITABLE PURPOSES - EDUCATION / TRAINING - THE ADVANCEMENT OF HEALTH OR SAVING OF LIVES - THE PREVENTION OR RELIEF OF POVERTY - RELIGIOUS ACTIVITIES - ENVIRONMENT / CONSERVATION / HERITAGE - ECONOMIC / COMMUNITY DEVELOPMENT / EMPLOYMENT

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Religious Activities, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£263,804	£213,477	-	-
2024-07-31	£445,325	£244,509	-	-
2023-07-30	£325,768	£198,094	-	-
2022-07-30	£259,194	£180,722	-	-
2021-07-30	£201,301	£126,747	-	-
2020-07-30	£136,951	£123,097	-	-

Trustees

Name	Role	Appointed
Comfort Audu	Chair	2018-03-11
DR DAVID ABAWON OLUGBENGA OLOKE PHD CENG		2013-07-29
Joel Noumi Noumi		2018-04-07
LOLA OLAYINKA OLOKE RMNH		2013-07-29
Oluwatoyin Dare		2015-05-02

LIFEGATE OUTREACH CENTRE

England & Wales - Charity number 1154307

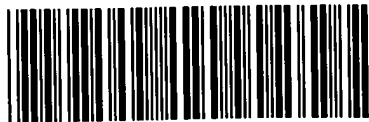
Accounts

Company Registration Number: 08470208
Charity Number: 1154307

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements
for the financial year ended 31 July 2025

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COMPANIES HOUSE

(A company limited by guarantee, not having a share capital)

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(A company limited by guarantee, not having a share capital)

TRUSTEES' AND OTHER INFORMATION

Trustees	Dr David A. O Oloke Oluwatoyin Olaoluwa Dare Joel Noumi
Chairperson	Comfort Audu
Company Secretary	Lola Olayinka OLOKE
Charity Number in England and Wales	1154307
Company Registration Number	08470208
Registered Office and Principal Address	33 Thornbury Road Walsall WS2 8JJ England
Independent Examiner	UTHMAN KAY Chartered Certified Accountant Independent Examiner 2nd floor 225- 229 SEVEN SISTERS ROAD

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 31 July 2025

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 July 2025.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 July 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Principal Activity

Activities of religious organisations

Mission, Objectives and Strategy

Mission Statement

The Charity in the past 11 years has been very successful in executing their objectives - especially as a community impacting organisation. Working with various partners, the charity has been able to secure funding and professional support to carry out their objectives. It is envisaged that more activities aimed at various sectors and sections of the community will be undertaken in the nearest future.

Objectives

The charity's objects ('Objects') are specifically restricted to the following

- a) To advance the Christian religion for the public benefit by enabling and encouraging the worship of God through Jesus Christ by the holding of public celebration of services, prayer meetings and Christian conferences
- b) to provide a centre conducted according to Christian principles for the advancement of the Christian religion, for the advancement of education, the relief of need hardship or distress and other charitable purposes for the general benefit of the inhabitants of the neighbourhood of Walsall and surrounding areas

Financial Review

The results for the financial year are set out on page 8 and additional notes are provided showing income and expenditure in greater detail.

Income

The company is a church and a place of worship .The main income is Tithes, donations from members and the public and Gift Aid refund on donations received.

Financial Results

At the end of the financial year the charity has assets of £924,239 (2024 - £597,996) and liabilities of £277,715 (2024 - £1,800). The net assets of the charity have increased by £50,328.

Reserves Position and Policy

Reserves Policy

The trustees ensure the company has three months of funds available at all time.

LIFEGATE OUTREACH CENTRE LTD
(A company limited by guarantee, not having a share capital)
TRUSTEES' ANNUAL REPORT
for the financial year ended 31 July 2025

Trustees

The trustees who served throughout the financial year, except as noted, were as follows:

Dr David A. O Oloke
Oluwatoyin Olaoluwa Dare
Joel Noumi

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

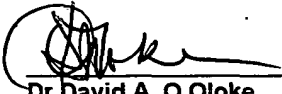
Lola Olayinka OLOKE

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. LIFEGATE OUTREACH CENTRE LTD subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 9 February 2026 and signed on its behalf by:



Dr David A. O Oloke
Director

LIFEGATE OUTREACH CENTRE LTD

(A company limited by guarantee, not having a share capital)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 July 2025

The trustees, who are also directors of LIFEGATE OUTREACH CENTRE LTD for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.


In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

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

Approved by the Board of Trustees on 9 February 2026 and signed on its behalf by:



Dr David A. O Oloke
Director

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF

We have examined the financial statements of the charity for the financial year ended 31 July 2025, which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report


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

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.


S K OLAOYE FCCA
UTHMAN KAY
CHARTERED CERTIFIED ACCOUNTANT
Independent Examiner
2nd floor 225- 229 SEVEN SISTERS ROAD

Date: 9 February 2026

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 July 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	167,577	44,309	211,886	206,927	-	206,927
Other income	3.2	8,313	43,605	51,918	205,419	21,948	227,367
Total income		175,890	87,914	263,804	412,346	21,948	434,294
Expenditure							
Raising funds	4.1	-	5,853	5,853	2,277	21,943	24,220
Charitable activities	4.2	196,980	818	197,798	200,074	9,365	209,439
Other expenditure	4.3	-	9,826	9,826	-	-	-
Total Expenditure		196,980	16,497	213,477	202,351	31,308	233,659
Net income/(expenditure)		(21,090)	71,417	50,327	209,995	(9,360)	200,635
Transfers between funds		-	-	-	(9,360)	-	(9,360)
Net movement in funds for the financial year		(21,090)	71,417	50,327	200,635	(9,360)	191,275
Reconciliation of funds:							
Total funds beginning of the year		596,197	-	596,197	395,561	9,360	404,921
Total funds at the end of the year		575,107	71,417	646,524	596,196	-	596,196

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

LIFEGATE OUTREACH CENTRE LTD

(A company limited by guarantee, not having a share capital)

SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 July 2025

	Statement of Financial Activities	2025 £	2024 £
Gross income	Unrestricted funds Restricted funds	175,890 87,914	
		<u>263,804</u>	<u>434,294</u>
Total income		263,804	434,294
Total expenditure		(213,477)	(233,659)
Net income/(expenditure)		<u>50,327</u>	<u>200,635</u>

The charity has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis.

LIFEGATE OUTREACH CENTRE LTD

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Company Number: 08470208

BALANCE SHEET

as at 31 July 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	725,000	-
Current Assets			
Cash at bank and in hand		199,239	597,996
Creditors: Amounts falling due within one year	10	(1,978)	(1,800)
Net Current Assets		197,261	596,196
Total Assets less Current Liabilities		922,261	596,196
Creditors			
Amounts falling due after more than one year	11	(275,737)	-
Total Net Assets		646,524	596,196
Funds			
Restricted funds		71,417	-
General fund (unrestricted)		575,107	596,196
Total funds		646,524	596,196

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

For the financial year ended 31 July 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 9 February 2026 and signed on its behalf by


Dr David A. O Oloke
Director

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

1. GENERAL INFORMATION

is a company limited by guarantee incorporated in England. The registered office of the charity is 33 Thornbury Road, Walsall, WS2 8JJ, England which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 July 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.

- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025
income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	25% - Straight line
Fixtures, fittings and equipment	25% - Straight line

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Donations and Offerings	117,547	-	117,547	177,165
Tithes	50,030	-	50,030	29,762
Endowments	-	44,309	44,309	-
	<u>167,577</u>	<u>44,309</u>	<u>211,886</u>	<u>206,927</u>

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

3.2 OTHER INCOME	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £	
Other income	8,313	43,605	51,918	205,419	
Education - CommWealth	-	-	-	21,948	
	<u>8,313</u>	<u>43,605</u>	<u>51,918</u>	<u>227,367</u>	
4. EXPENDITURE					
4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Building Funds	-	-	-	-	(5,803)
Building repairs	-	5,853	-	5,853	27,746
Trade and professional journals	-	-	-	-	2,277
	<u>-</u>	<u>5,853</u>	<u>-</u>	<u>5,853</u>	<u>24,220</u>
4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Wages and Salaries	89,698	-	-	89,698	92,691
Pensions	2,130	-	-	2,130	1,434
Rates	1,028	-	-	1,028	33,669
Insurance	2,599	-	-	2,599	1,994
Water rates	1,300	-	-	1,300	1,550
Sundry expenses	568	250	-	818	325
Employer NIC	-	13,105	-	13,105	7,824
Light and heat	7,068	-	-	7,068	8,711
Subscriptions	3,882	-	-	3,882	-
General expenses	-	1	-	1	-
Staff welfare	-	-	-	-	25,480
Equipment repairs and renewals	6,315	-	-	6,315	16,809
Charitable donations	-	-	-	-	(3,848)
Telephone	1,598	-	-	1,598	-
Computer costs	-	-	-	-	1,087
Independent examiners fee	-	-	528	528	574
Volunteers	49,097	-	-	49,097	5,000
Casual wages	-	-	-	-	14,713
Rent Payable	15,929	-	-	15,929	-
Governance Costs (Note 4.4)	-	1,252	1,450	2,702	1,426
	<u>181,212</u>	<u>14,608</u>	<u>1,978</u>	<u>197,798</u>	<u>209,439</u>
4.3 OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Legal and Professional Fees	-	3,118	-	3,118	-
Barclays Loan Interest	-	6,708	-	6,708	-
	<u>-</u>	<u>9,826</u>	<u>-</u>	<u>9,826</u>	<u>-</u>

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

4.4 GOVERNANCE COSTS	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Accountancy	-	1,252	1,450	2,702	1,426
4.5 SUPPORT COSTS		Charitable Activities	Governance Costs	2025	2024
		£	£	£	£
Support		528	1,450	1,978	2,000
5. NET INCOME				2025	2024
				£	£
Net Income is stated after charging/(crediting):					
Independent Examiner's remuneration:					
- independent examination services				528	574
6. INVESTMENT AND OTHER INCOME				2025	2024
				£	£
Other interest				6,593	6,241
7. INTEREST PAYABLE AND SIMILAR CHARGES				2025	2024
				£	£
Interest payable >2yrs<5yrs				6,708	-
8. EMPLOYEES AND REMUNERATION				2025	2024
The staff costs comprise:				£	£
Wages and salaries				138,795	112,404
Social security costs				12,905	7,824
Pension costs				2,000	1,434
				153,700	121,662
9. TANGIBLE FIXED ASSETS					
		Land and buildings freehold	Fixtures, fittings and equipment	Total	
		£	£	£	
Cost					
At 1 August 2024		-	54,166	54,166	
Additions		725,000	-	725,000	
At 31 July 2025		725,000	54,166	779,166	
Depreciation					
At 31 July 2025		-	54,166	54,166	
Net book value					
At 31 July 2025		725,000	-	725,000	

(A company limited by guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2025

A new building was purchased.

10. CREDITORS	2025	2024
Amounts falling due within one year	£	£
Accruals and deferred income	<u>1,978</u>	<u>1,800</u>
11. CREDITORS	2025	2024
Amounts falling due after more than one year	£	£
Bank loan	<u>275,737</u>	<u>-</u>
Repayable in five years or more	<u>275,737</u>	<u>-</u>
12. RESERVES	2025	2024
	£	£
At the beginning of the year	596,196	404,921
Surplus for the financial year	<u>50,328</u>	<u>200,635</u>
At the end of the year	<u>646,524</u>	<u>605,556</u>

13. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 10.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 JULY 2025

(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 July 2025

	2025 £	2024 £
Income	256,791	438,904
Cost of generating funds		
Building repairs	5,853	27,746
Trade and professional journals	-	2,277
	5,853	30,023
Gross surplus	250,938	408,881
Expenses		
Wages and salaries	138,795	112,404
Social security costs	12,905	7,824
Staff defined contribution pension costs	2,000	1,434
Sundry expenses	728	325
Rent payable	15,929	-
Rates	1,028	33,669
Insurance	2,599	1,994
Water rates	1,300	1,550
Light and heat	7,068	8,711
Equipment repairs and renewals	6,315	16,809
Telephone	1,598	-
Computer costs	-	1,087
Legal and professional	3,118	-
Accountancy	2,702	1,426
Staff welfare	-	25,480
Subscriptions	3,882	-
Independent examiner's fee	528	574
Charitable donations	-	1,200
	200,495	214,487
Finance		
Other interest	6,708	-
Miscellaneous income		
Other interest	6,593	6,241
Net surplus	50,328	200,635

LIFEGATE OUTREACH CENTRE

England & Wales - Charity number 1154307

Accounts

Company registration number: 08470208

Charity registration number: 1154307

LIFEGATE OUTREACH CENTRE LTD

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2024

LIFEGATE OUTREACH CENTRE LTD

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Notes to the Financial Statements	7 to 11

LIFEGATE OUTREACH CENTRE LTD

Reference and Administrative Details

Trustees	DAVID A. O OLOKE, (Director & Trustee) Oluwatoyin Dare, (Director & Trustee) Comfort Audu, (Trustee) Joel Noumi, (Trustee)
Secretary	Lola Olayinka OLOKE, (Director & Trustee)
Principal Office	33 THORNBURY ROAD WALSALL WS2 8JJ
Registered Office	33 THORNBURY ROAD WALSALL WS2 8JJ The charity is incorporated in UK.
Company Registration Number	08470208
Charity Registration Number	1154307
Independent Examiner	Uthman Kay Independent Examiner 225-227 Seven Sisters Road, Finsbury Park London N4 2DA

LIFEGATE OUTREACH CENTRE LTD

Strategic Report for the Year Ended 31 July 2024

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 July 2024, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The trustees ensure the company has three months of funds available at all time.

Principal funding sources

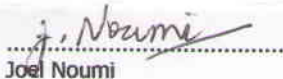
The company is a church and a place of worship. The main income is Tithes, donations from members and the public and Gift Aid refund on donations received.

Plans for future periods

Aims and key objectives for future periods

The Charity in the past 11 years has been very successful in executing their objectives - especially as a community impacting organisation. Working with various partners, the charity has been able to secure funding and professional support to carry out their objectives. It is envisaged that more activities aimed at various sectors and sections of the community will be undertaken in the nearest future.

The strategic report was approved by the trustees of the charity on 19 March 2025 and signed on its behalf by:


.....

Joel Noumi

Trustee

LIFEGATE OUTREACH CENTRE LTD

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2024.

Objectives and activities

Public benefit

Church pastoral and educational activities .

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

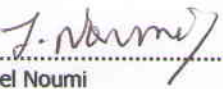
The trustees (who are also the directors of LIFEGATE OUTREACH CENTRE LTD for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The annual report was approved by the trustees of the charity on 19 March 2025 and signed on its behalf by:


.....
Joel Noumi
Trustee

LIFEGATE OUTREACH CENTRE LTD

Independent Examiner's Report to the trustees of LIFEGATE OUTREACH CENTRE LTD

I report on the accounts of the charity for the year ended 31 July 2024 which are set out on pages 5 to 11 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Certified Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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

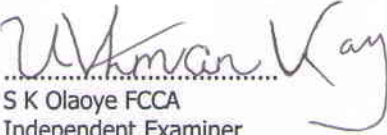
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.


S K Olaoye FCCA
Independent Examiner
Chartered Certified Accountant

225-227 Seven Sisters Road,
Finsbury Park
London
N4 2DA

19 March 2025

LIFEGATE OUTREACH CENTRE LTD

Statement of Financial Activities for the Year Ended 31 July 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income and Endowments from:					
Donations and legacies	3	405,105	5,048	410,153	296,244
Charitable activities	4	1,000	27,751	28,751	28,149
Investment income	5	6,421	-	6,421	1,375
Total Income		<u>412,526</u>	<u>32,799</u>	<u>445,325</u>	<u>325,768</u>
Expenditure on:					
Raising funds		2	-	2	1
Charitable activities	6	<u>(202,051)</u>	<u>(42,460)</u>	<u>(244,511)</u>	<u>(198,095)</u>
Total Expenditure		<u>(202,049)</u>	<u>(42,460)</u>	<u>(244,509)</u>	<u>(198,094)</u>
Net income/(expenditure)		210,477	(9,661)	200,816	127,674
Transfers between funds		<u>(9,661)</u>	<u>9,661</u>	-	-
Net movement in funds		200,816	-	200,816	127,674
Reconciliation of funds					
Total funds brought forward		<u>395,381</u>	-	<u>395,381</u>	<u>267,066</u>
Total funds carried forward	11	<u>596,197</u>	<u>-</u>	<u>596,197</u>	<u>394,740</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 11.

LIFEGATE OUTREACH CENTRE LTD

(Registration number: 08470208)
Balance Sheet as at 31 July 2024

	Note	2024 £	2023 £
Current assets			
Cash at bank and in hand		597,996	396,035
Creditors: Amounts falling due after more than one year	10	<u>(1,799)</u>	<u>(1,295)</u>
Net assets		<u>596,197</u>	<u>394,740</u>
Funds of the charity:			
Restricted funds		-	29,419
Unrestricted income funds			
General Funds		<u>596,197</u>	<u>365,321</u>
Total funds	11	<u>596,197</u>	<u>394,740</u>

For the financial year ending 31 July 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; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 19 March 2025 and signed on their behalf by:


.....
DAVID A. O OLOKE
Trustee

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2024

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

LIFEGATE OUTREACH CENTRE LTD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

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

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2024

Expenditure

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

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Office Equipment	Straight line - 25%
Fixtures & Fittings	Straight Line - 25%

Fund structure

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

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

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2024

3 Income from donations and legacies

	Unrestricted funds		Total 2024 £	Total 2023 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	177,165	-	177,165	127,643
Gift aid reclaimed	204,419	-	204,419	141,673
Regular giving and capital donations	-	5,048	5,048	6,447
Other income from donations and legacies	23,521	-	23,521	20,481
	<u>405,105</u>	<u>5,048</u>	<u>410,153</u>	<u>296,244</u>

4 Income from charitable activities

	Unrestricted funds		Total 2024 £	Total 2023 £
	General £	Restricted funds £		
Building Funds	-	5,803	5,803	2,905
Education - ComnWealth	-	21,948	21,948	23,988
Other income	1,000	-	1,000	1,256
	<u>1,000</u>	<u>27,751</u>	<u>28,751</u>	<u>28,149</u>

5 Investment income

	Unrestricted funds		Total 2024 £	Total 2023 £
	General £	Restricted funds £		
Interest receivable and similar income;				
Interest receivable on bank deposits		6,421	6,421	1,375
		<u>6,421</u>	<u>6,421</u>	<u>1,375</u>

6 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2024 £	Total 2023 £
		General £	Restricted funds £		
Staff costs		-	14,414	14,414	-
Building repairs		-	27,746	27,746	16,854

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2024

Note	Unrestricted funds		Total 2024 £	Total 2023 £
	General £	Restricted funds £		
Trade and professional journals	2,277	-	2,277	4,525
Wages and salaries	92,691	-	92,691	56,038
Staff NIC (Employers)	7,824	-	7,824	5,101
Staff pensions (Defined contribution) - pension scheme 1	1,434	-	1,434	-
Casual wages	-	300	300	-
Casual wages	-	-	-	28,808
Staff welfare	25,480	-	25,480	18,144
Volunteer expenses	5,000	-	5,000	7,470
Rent and rates	33,668	-	33,668	32,902
Water rates	1,550	-	1,550	1,359
Light, heat and power	8,712	-	8,712	6,188
Insurance	1,994	-	1,994	1,765
Equipment repairs and renewals	16,809	-	16,809	11,502
Computer software and maintenance costs	1,087	-	1,087	5,737
Printing, postage and stationery	-	-	-	(43)
Sundry expenses	325	-	325	-
Independent examiner's fee	574	-	574	450
Allocated support costs	1,426	-	1,426	1,295
	<u>200,851</u>	<u>42,460</u>	<u>243,311</u>	<u>198,095</u>
				Total 2024 £

In addition to the expenditure analysed above, there are also governance costs of £1,295 (2023 - £1,295) which relate directly to charitable activities. See note for further details.

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

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

8 Staff costs

The aggregate payroll costs were as follows:

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2024

No employee received emoluments of more than £60,000 during the year.

9 Taxation

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

10 Creditors: amounts falling due after one year

	2024	2023
	£	£
Accruals	<u>1,799</u>	<u>1,295</u>

11 Funds

	Balance at 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2024 £
Unrestricted funds					
General	(395,381)	(412,526)	202,049	9,661	(596,197)
Restricted funds	<u>-</u>	<u>(32,799)</u>	<u>42,460</u>	<u>(9,661)</u>	<u>-</u>
Total funds	<u>(395,381)</u>	<u>(445,325)</u>	<u>244,509</u>	<u>-</u>	<u>(596,197)</u>

LIFEGATE OUTREACH CENTRE

England & Wales - Charity number 1154307

Accounts

Company registration number: 08470208

Charity registration number: 1154307

LIFEGATE OUTREACH CENTRE LTD

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2023

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COMPANIES HOUSE

LIFEGATE OUTREACH CENTRE LTD

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LIFEGATE OUTREACH CENTRE LTD

Reference and Administrative Details

Trustees	DAVID A. O OLOKE, (Director & Trustee) Oluwatoyin Dare, (Director & Trustee) Comfort Audu, (Trustee) Joel Noumi, (Trustee)
Secretary	Lola Olayinka OLOKE, (Director & Trustee)
Principal Office	33 THORNBURY ROAD WALSALL WS2 8JJ
Registered Office	33 THORNBURY ROAD WALSALL WS2 8JJ The charity is incorporated in UK.
Company Registration Number	08470208
Charity Registration Number	1154307
Independent Examiner	Uthman Kay Independent Examiner 225-227 Seven Sisters Road, Finsbury Park London N4 2DA

LIFEGATE OUTREACH CENTRE LTD

Strategic Report for the Year Ended 31 July 2023

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 July 2023, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The trustees ensure the company has three months of funds available at all time.

Principal funding sources

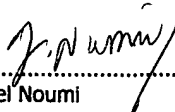
The company is a church and a place of worship. The main income is Tithes, donations from members and the public and Gift Aid refund on donations received.

Plans for future periods

Aims and key objectives for future periods

The Charity in the past 10 years has been very successful in executing their objectives - especially as a community impacting organisation. Working with various partners, the charity has been able to secure funding and professional support to carry out their objectives. It is envisaged that more activities aimed at various sectors and sections of the community will be undertaken in the nearest future.

The strategic report was approved by the trustees of the charity on 9/2/24 and signed on its behalf by:


.....
Joel Noumi
Trustee

LIFEGATE OUTREACH CENTRE LTD

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2023.

Objectives and activities

Public benefit

Church pastoral and educational activities.

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

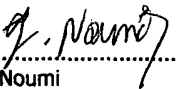
The trustees (who are also the directors of LIFEGATE OUTREACH CENTRE LTD for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The annual report was approved by the trustees of the charity on and signed on its behalf by:


.....
Joel Nouri
Trustee

LIFEGATE OUTREACH CENTRE LTD

Independent Examiner's Report to the trustees of LIFEGATE OUTREACH CENTRE LTD

I report on the accounts of the charity for the year ended 31 July 2023 which are set out on pages 5 to 11 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Certified Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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

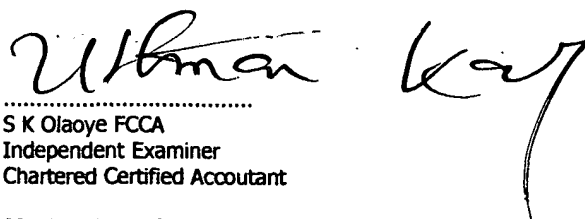
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.


.....
S K Oiaoye FCCA
Independent Examiner
Chartered Certified Accountant

225-227 Seven Sisters Road,
Finsbury Park
London
N4 2DA

Date:.....

26th February 2024 .

LIFEGATE OUTREACH CENTRE LTD

**Statement of Financial Activities for the Year Ended 31 July 2023
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	289,797	6,447	296,244	204,728
Charitable activities	4	1,256	26,893	28,149	54,446
Investment income	5	350	1,025	1,375	20
Total Income		291,403	34,365	325,768	259,194
Expenditure on:					
Raising funds		1	-	1	1
Charitable activities	6	(181,241)	(16,854)	(198,095)	(180,723)
Total Expenditure		(181,240)	(16,854)	(198,094)	(180,722)
Net income		110,163	17,511	127,674	78,472
Net movement in funds		110,163	17,511	127,674	78,472
Reconciliation of funds					
Total funds brought forward		255,158	11,908	267,066	188,594
Total funds carried forward	10	365,321	29,419	394,740	267,066

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 10.

LIFEGATE OUTREACH CENTRE LTD

(Registration number: 08470208)**Balance Sheet as at 31 July 2023**

	Note	2023 £	2022 £
Current assets			
Cash at bank and in hand		396,035	268,016
Creditors: Amounts falling due after more than one year	9	<u>(1,295)</u>	<u>(950)</u>
Net assets		<u>394,740</u>	<u>267,066</u>
Funds of the charity:			
Restricted funds		29,419	11,908
Unrestricted income funds			
General Funds		<u>365,321</u>	<u>255,158</u>
Total funds	10	<u>394,740</u>	<u>267,066</u>

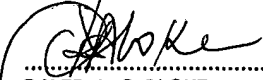
For the financial year ending 31 July 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 9/8/23 and signed on their behalf by:


.....
DAVID A. O OLOKE
Trustee

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2023

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

LIFEGATE OUTREACH CENTRE LTD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

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

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2023

Expenditure

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

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Office Equipment	Straight line - 25%
Fixtures & Fittings	Straight Line - 25%

Fund structure

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

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

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2023

3 Income from donations and legacies

	Unrestricted funds		Total 2023 £	Total 2022 £
	General £	Restricted funds £		
Donations and legacies;				
Donations from individuals	127,643	-	127,643	93,223
Gift aid reclaimed	141,673	-	141,673	104,023
Regular giving and capital donations	-	6,447	6,447	7,482
Other income from donations and legacies	20,481	-	20,481	
	<u>289,797</u>	<u>6,447</u>	<u>296,244</u>	<u>204,728</u>

4 Income from charitable activities

	Unrestricted funds		Total 2023 £	Total 2022 £
	General £	Restricted funds £		
Building Funds	-	2,905	2,905	2,578
Local Authorities - WALSALL	-	-	-	10,095
Education - ComnWealth	-	23,988	23,988	27,389
Other income	1,256	-	1,256	14,384
	<u>1,256</u>	<u>26,893</u>	<u>28,149</u>	<u>54,446</u>

5 Investment income

	Unrestricted funds		Total 2023 £	Total 2022 £
	General £	Restricted funds £		
Interest receivable and similar income;				
Interest receivable on bank deposits	350	1,025	1,375	20

6 Expenditure on charitable activities

	Note	Unrestricted funds		Total 2023 £	Total 2022 £
		General £	Restricted funds £		
Building repairs		-	16,854	16,854	25,349

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2023

Note	Unrestricted funds		Total 2023 £	Total 2022 £
	General £	Restricted funds £		
Trade and professional journals	4,525	-	4,525	-
Wages and salaries	56,038	-	56,038	45,935
Staff NIC (Employers)	5,101	-	5,101	4,781
Casual wages	28,808	-	28,808	41,191
Staff welfare	18,144	-	18,144	-
Travelling	-	-	-	250
Volunteer expenses	7,470	-	7,470	5,009
Rent and rates	32,902	-	32,902	33,024
Water rates	1,359	-	1,359	1,285
Light, heat and power	6,188	-	6,188	5,113
Insurance	1,765	-	1,765	937
Repairs and maintenance	-	-	-	1,345
Equipment repairs and renewals	11,502	-	11,502	-
Telephone and fax	-	-	-	251
Computer software and maintenance costs	5,737	-	5,737	1,387
Printing, postage and stationery	(43)	-	(43)	-
Printing, postage and stationery	-	-	-	4,162
Independent examiner's fee	450	-	450	-
Independent Examiner's remuneration	-	-	-	950
Allocated support costs	1,295	-	1,295	-
Depreciation of office equipment	-	-	-	3,020
	<u>181,241</u>	<u>16,854</u>	<u>198,095</u>	<u>173,989</u>
				Total 2023
				£

In addition to the expenditure analysed above, there are also governance costs of £1,295 (2022 - £4,183) which relate directly to charitable activities. See note for further details.

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2023

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

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

8 Taxation

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

9 Creditors: amounts falling due after one year

	2023 £	2022 £
Accruals	<u>1,295</u>	<u>950</u>

10 Funds

	Balance at 1 August 2022 £	Incoming resources £	Resources expended £	Balance at 31 July 2023 £
Unrestricted funds				
General	(255,158)	(291,403)	181,240	(365,321)
Restricted funds	<u>(11,908)</u>	<u>(34,365)</u>	<u>16,854</u>	<u>(29,419)</u>
Total funds	<u>(267,066)</u>	<u>(325,768)</u>	<u>198,094</u>	<u>(394,740)</u>

LIFEGATE OUTREACH CENTRE

England & Wales - Charity number 1154307

Accounts

Company registration number: 08470208

Charity registration number: 1154307

LIFEGATE OUTREACH CENTRE LTD

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2022

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LIFEGATE OUTREACH CENTRE LTD

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LIFEGATE OUTREACH CENTRE LTD

Reference and Administrative Details

Trustees	DAVID A. O OLOKE, (Director & Trustee) Oluwatoyin Dare, (Director & Trustee) Comfort Audu, (Trustee) Joel Noumi, (Trustee)
Secretary	Lola Olayinka OLOKE, (Director & Trustee)
Principal Office	33 THORNBURY ROAD WALSALL WS2 8JJ
Registered Office	33 THORNBURY ROAD WALSALL WS2 8JJ The charity is incorporated in UK.
Company Registration Number	08470208
Charity Registration Number	1154307
Independent Examiner	Uthman Kay Independent Examiner 225-227 Seven Sisters Road, Finsbury Park London N4 2DA

LIFEGATE OUTREACH CENTRE LTD

Strategic Report for the Year Ended 31 July 2022

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 July 2022, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The trustees ensure the company has three months of funds available at all time.

Principal funding sources

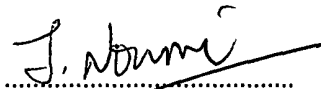
The company is a church and a place of worship. The main income is Tithes, donations from members and the public and Gift Aid refund on donations received.

Plans for future periods

Aims and key objectives for future periods

Aims and key objectives for future periods

The strategic report was approved by the trustees of the charity on 20 February 2023 and signed on its behalf by:



.....
Joel Nouri

M Trustee

LIFEGATE OUTREACH CENTRE LTD

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 July 2022.

Objectives and activities

Public benefit

Church pastoral and educational activities .

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

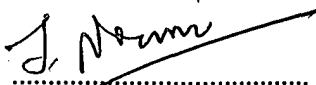
The trustees (who are also the directors of LIFEGATE OUTREACH CENTRE LTD for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice)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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The annual report was approved by the trustees of the charity on 20 February 2023 and signed on its behalf by:


.....
Joel N'oumi
Trustee

LIFEGATE OUTREACH CENTRE LTD

Independent Examiner's Report to the trustees of LIFEGATE OUTREACH CENTRE LTD

I report on the accounts of the charity for the year ended 31 July 2022 which are set out on pages 5 to 12 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Certified Accountant.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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

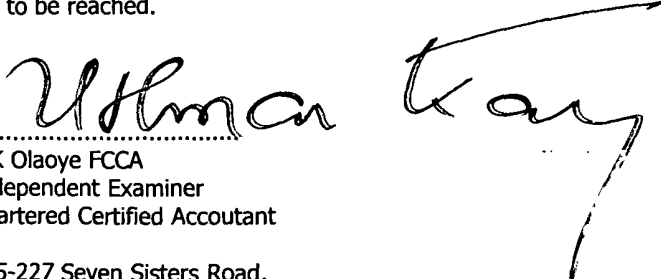
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.



.....
S K Olaoye FCCA
Independent Examiner
Chartered Certified Accountant

225-227 Seven Sisters Road,
Finsbury Park
London
N4 2DA

20 February 2023

LIFEGATE OUTREACH CENTRE LTD

**Statement of Financial Activities for the Year Ended 31 July 2022
(Including Income and Expenditure Account and Statement of Total
Recognised Gains and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	197,906	6,822	204,728	190,207
Charitable activities	4	10,479	43,967	54,446	11,026
Investment income	5	20	-	20	51
Other income	6	-	-	-	17
Total Income		<u>208,405</u>	<u>50,789</u>	<u>259,194</u>	<u>201,301</u>
Expenditure on:					
Raising funds		1	-	1	9,439
Charitable activities	7	<u>(155,374)</u>	<u>(25,349)</u>	<u>(180,723)</u>	<u>(136,186)</u>
Total Expenditure		<u>(155,373)</u>	<u>(25,349)</u>	<u>(180,722)</u>	<u>(126,747)</u>
Net income		<u>53,032</u>	<u>25,440</u>	<u>78,472</u>	<u>74,554</u>
Net movement in funds		53,032	25,440	78,472	74,554
Reconciliation of funds					
Total funds brought forward		<u>202,126</u>	<u>(13,532)</u>	<u>188,594</u>	<u>114,040</u>
Total funds carried forward	12	<u>255,158</u>	<u>11,908</u>	<u>267,066</u>	<u>188,594</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 12.

LIFEGATE OUTREACH CENTRE LTD

(Registration number: 08470208)
Balance Sheet as at 31 July 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	10	-	3,020
Current assets			
Cash at bank and in hand		<u>268,016</u>	<u>187,274</u>
Total assets less current liabilities		268,016	190,294
Creditors: Amounts falling due after more than one year	11	<u>(950)</u>	<u>(1,700)</u>
Net assets		<u>267,066</u>	<u>188,594</u>
Funds of the charity:			
Restricted funds		11,908	(13,532)
Unrestricted income funds			
General Funds		<u>255,158</u>	<u>202,126</u>
Total funds	12	<u>267,066</u>	<u>188,594</u>

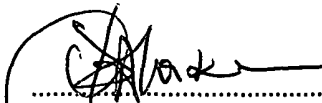
For the financial year ending 31 July 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 20 February 2023 and signed on their behalf by:


.....
DAVID A. O OLOKE
Trustee

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2022

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

LIFEGATE OUTREACH CENTRE LTD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2022

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class	Depreciation method and rate
Office Equipment	Straight line - 25%

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2022

Fixtures & Fittings

Straight Line - 25%

Fund structure

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

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

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £			
Donations and legacies;				
Donations from individuals	93,223	-	93,223	48,063
Gift aid reclaimed	104,023	-	104,023	72,150
Grants, including capital grants;				
Grants from other charities	-	-	-	65,298
Regular giving and capital donations	660	6,822	7,482	443
Other income from donations and legacies	-	-	-	3,845
	<u>197,906</u>	<u>6,822</u>	<u>204,728</u>	<u>189,799</u>

4 Income from charitable activities

	Unrestricted funds	Restricted funds	Total 2022	Total 2021
	General £			
Building Funds	-	2,578	2,578	11,026
Local Authorities - WALSALL	10,095	-	10,095	-
Education - ComnWealth	-	27,389	27,389	-
Other income	384	14,000	14,384	-
	<u>10,479</u>	<u>43,967</u>	<u>54,446</u>	<u>11,026</u>

5 Investment income

	Unrestricted funds	Total 2022	Total 2021
	General £		
Interest receivable and similar income;			
Interest receivable on bank deposits	20	20	51
	<u>20</u>	<u>20</u>	<u>51</u>

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2022

6 Other income

**Total
2022
£**

7 Expenditure on charitable activities

	Unrestricted funds			
	General	Restricted	Total	Total
Note	£	funds	2022	2021
	£	£	£	£
Building repairs	-	25,349	25,349	24,620
Wages and salaries	45,935	-	45,935	48,948
Staff NIC (Employers)	4,781	-	4,781	2,387
Casual wages	41,191	-	41,191	-
Staff welfare	-	-	-	830
Travelling	250	-	250	-
Volunteer expenses	5,009	-	5,009	-
Rent and rates	33,024	-	33,024	32,094
Water rates	1,285	-	1,285	-
Light, heat and power	5,113	-	5,113	6,590
Insurance	937	-	937	1,346
Repairs and maintenance	1,345	-	1,345	449
Equipment repairs and renewals	-	-	-	2,464
Telephone and fax	251	-	251	-
Computer software and maintenance costs	1,387	-	1,387	650
Printing, postage and stationery	4,162	-	4,162	2,569
Trade subscriptions	-	-	-	3,030
Consultancy fees	-	-	-	4,678
Legal and professional fees	-	-	-	1,225
Bank charges	-	-	-	25
Premium on repayment of loans	-	-	-	194
Independent Examiner's remuneration	950	-	950	850
Depreciation of office equipment	3,020	-	3,020	3,333
	<u>148,640</u>	<u>25,349</u>	<u>173,989</u>	<u>136,282</u>

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2022

**Total
2022
£**

In addition to the expenditure analysed above, there are also governance costs of £4,183 (2021 - £4,183) which relate directly to charitable activities. See note for further details.

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2022

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

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

9 Taxation

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

10 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2021	54,166	54,166
At 31 July 2022	54,166	54,166
Depreciation		
At 1 August 2021	51,146	51,146
Charge for the year	3,020	3,020
At 31 July 2022	54,166	54,166
Net book value		
At 31 July 2022	-	-
At 31 July 2021	3,020	3,020

11 Creditors: amounts falling due after one year

	2022 £	2021 £
Accruals	950	1,700

12 Funds

	Balance at 1 August 2021 £	Incoming resources £	Resources expended £	Balance at 31 July 2022 £
Unrestricted funds				
General	(202,126)	(209,058)	156,026	(255,158)
Restricted funds	13,532	(50,789)	25,349	(11,908)
Total funds	(188,594)	(259,847)	181,375	(267,066)

LIFEGATE OUTREACH CENTRE

England & Wales - Charity number 1154307

Accounts

Company registration number: 08470208

Charity registration number: 1154307

Contents

LIFEGATE OUTREACH CENTRE LTD

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 July 2021

LIFEGATE OUTREACH CENTRE LTD

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LIFEGATE OUTREACH CENTRE LTD

Reference and Administrative Details

Trustees	DAVID A. O OLOKE Joel Nouri Folashade Martins Oluwatoyin Dare Comfort Audu
Secretary	Lola Olayinka OLOKE
Principal Office	33 THORNBURY ROAD WALSALL WS2 8JJ
Registered Office	33 THORNBURY ROAD WALSALL WS2 8JJ The charity is incorporated in UK.
Company Registration Number	08470208
Charity Registration Number	1154307
Independent Examiner	Uthman Kay Independent Examiner 225-227 Seven Sisters Road, Finsbury Park London N4 2DA

LIFEGATE OUTREACH CENTRE LTD

Strategic Report for the Year Ended 31 July 2021

The trustees, who are directors for the purposes of company law, present their strategic report for the year ended 31 July 2021, in compliance with s414C of the Companies Act 2006.

Financial review

Policy on reserves

The trustees ensure the company has three months of funds available at all time.

Principal funding sources

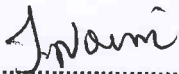
The company is a church and a place of worship. The main income is Tithes, donations from members and the public and Gift Aid refund on donations received.

Plans for future periods

Aims and key objectives for future periods

The church aim to continue its activities in the main objectives of public benefit and spiritual activities. The trustees are working with the members to acquire a church building in the near future.

The strategic report was approved by the trustees of the charity on 30 March 2022 and signed on its behalf by:



.....
Joel Noumi
Trustee

LIFEGATE OUTREACH CENTRE LTD

Trustees' Report

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

Objectives and activities

Public benefit

Church pastoral and educational activities .

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Structure, governance and management

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

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The annual report was approved by the trustees of the charity on 30 March 2022 and signed on its behalf by:



Joel Noumi
Trustee

LIFEGATE OUTREACH CENTRE LTD

Independent Examiner's Report to the trustees of LIFEGATE OUTREACH CENTRE LTD

I report on the accounts of the charity for the year ended 31 July 2021 which are set out on pages 5 to 12 .

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity 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 you as 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

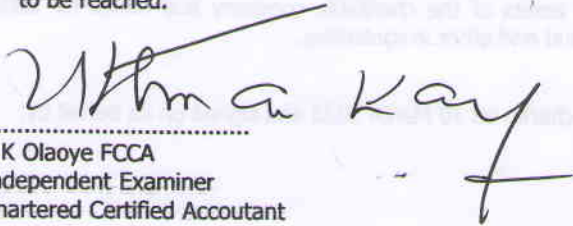
In connection with my examination, no matter has come to my attention:

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

- to keep accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

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.


.....
S K Olaoye FCCA
Independent Examiner
Chartered Certified Accountant

225-227 Seven Sisters Road,
Finsbury Park
London
N4 2DA

30 March 2022

LIFEGATE OUTREACH CENTRE LTD

Statement of Financial Activities for the Year Ended 31 July 2021 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 31 July 2021 £	Total 31 July 2019 to 31 July 2020 £
Income and Endowments from:					
Donations and legacies	3	190,207	-	190,207	96,997
Charitable activities	4	-	11,026	11,026	21,948
Investment income	5	6	45	51	138
Other income	6	-	17	17	17,868
Total Income		<u>190,213</u>	<u>11,088</u>	<u>201,301</u>	<u>136,951</u>
Expenditure on:					
Raising funds		9,535	-	9,535	(1)
Charitable activities	7	<u>(111,662)</u>	<u>(24,620)</u>	<u>(136,282)</u>	<u>(123,096)</u>
Total Expenditure		<u>(102,127)</u>	<u>(24,620)</u>	<u>(126,747)</u>	<u>(123,097)</u>
Net income/(expenditure)		<u>88,086</u>	<u>(13,532)</u>	<u>74,554</u>	<u>13,854</u>
Net movement in funds		88,086	(13,532)	74,554	13,854
Reconciliation of funds					
Total funds brought forward		<u>114,040</u>	-	<u>114,040</u>	<u>100,186</u>
Total funds carried forward	13	<u>202,126</u>	<u>(13,532)</u>	<u>188,594</u>	<u>114,040</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 13.

LIFEGATE OUTREACH CENTRE LTD

(Registration number: 08470208)
Balance Sheet as at 31 July 2021

	Note	31 July 2021 £	31 July 2020 £
Fixed assets			
Tangible assets	11	3,020	6,353
Current assets			
Cash at bank and in hand		<u>187,274</u>	<u>108,537</u>
Total assets less current liabilities		190,294	114,890
Creditors: Amounts falling due after more than one year	12	<u>(1,700)</u>	<u>(850)</u>
Net assets		<u>188,594</u>	<u>114,040</u>
Funds of the charity:			
Restricted funds		(13,532)	29,757
Unrestricted income funds			
General Funds		<u>202,126</u>	<u>84,283</u>
Total funds	13	<u>188,594</u>	<u>114,040</u>


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

Directors' responsibilities:

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

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

The financial statements on pages 5 to 12 were approved by the trustees, and authorised for issue on 30 March 2022 and signed on their behalf by: _____



 DAVID A. O OLOKE
 Trustee

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2021

1 Charity status

The charity is a charity limited by guarantee and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

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

Basis of preparation

LIFEGATE OUTREACH CENTRE LTD meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Income and endowments

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

Donations and legacies

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

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2021

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

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

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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

Support costs

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

Governance costs

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

Taxation

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

Tangible fixed assets

Individual fixed assets costing £500.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

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

Asset class

Office Equipment

Depreciation method and rate

Straight line - 25%

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2021

Fixtures & Fittings

Straight Line - 25%

Fund structure

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

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

3 Income from donations and legacies

	Unrestricted funds		Total 31 July 2019 to 31 July 2020 £
	General £	Total 31 July 2021 £	
Donations and legacies;			
Donations from individuals	48,063	48,063	42,195
Gift aid reclaimed	72,150	72,150	54,802
Grants, including capital grants;			
Grants from other charities	65,298	65,298	-
Regular giving and capital donations	443	443	-
Other income from donations and legacies	3,845	3,845	-
	<u>189,799</u>	<u>189,799</u>	<u>96,997</u>

4 Income from charitable activities

	Restricted funds £	Total 31 July 2021 £	Total 31 July 2019 to 31 July 2020 £
	11,026	11,026	-
	<u>11,026</u>	<u>11,026</u>	<u>21,948</u>

5 Investment income

	Unrestricted funds		Total 31 July 2021 £	Total 31 July 2019 to 31 July 2020 £
	General £	Restricted funds £		
Interest receivable and similar income;				
Interest receivable on bank deposits	6	45	51	138
	<u>6</u>	<u>45</u>	<u>51</u>	<u>138</u>

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2021

6 Other income

	Total 31 July 2021	Total 31 July 2019 to 31 July 2020
	£	£
Rental income	-	14,623

7 Expenditure on charitable activities

		Unrestricted funds		Total	
		General	Restricted funds	31 July 2021	31 July 2019 to 31 July 2020
	Note	£	£	£	£
Building repairs		-	24,620	24,620	-
Wages and salaries		48,948	-	48,948	20,418
Staff NIC (Employers)		2,387	-	2,387	4,676
Staff welfare		830	-	830	-
Rent and rates		32,094	-	32,094	33,909
Light, heat and power		6,590	-	6,590	6,827
Insurance		1,346	-	1,346	1,327
Repairs and maintenance		449	-	449	20,979
Equipment repairs and renewals		2,464	-	2,464	4,013
Telephone and fax		-	-	-	663
Computer software and maintenance costs		650	-	650	969
Printing, postage and stationery		2,569	-	2,569	-
Trade subscriptions		3,030	-	3,030	-
Advertising		-	-	-	4,357
Consultancy fees		4,678	-	4,678	10,664
Legal and professional fees		1,225	-	1,225	2,242
Bank charges		25	-	25	-
Premium on repayment of loans		194	-	194	-
Credit card charges		-	-	-	2,274
Independent Examiner's remuneration		850	-	850	850
Depreciation of office equipment		3,333	-	3,333	3,333

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2021

Note	Unrestricted funds		Total 31 July 2021 £	Total 31 July 2019 to 31 July 2020 £
	General £	Restricted funds £		
	<u>111,662</u>	<u>24,620</u>	<u>136,282</u>	<u>117,501</u>
				Total 31 July 2021 £

In addition to the expenditure analysed above, there are also governance costs of £4,183 (2020 - £4,183) which relate directly to charitable activities. See note for further details.

8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

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

9 Staff costs

The aggregate payroll costs were as follows:

	2021 £
Staff costs during the year were:	
Pension costs	<u>(96)</u>

No employee received emoluments of more than £60,000 during the year.

LIFEGATE OUTREACH CENTRE LTD

Notes to the Financial Statements for the Year Ended 31 July 2021

10 Taxation

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

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 August 2020	54,166	54,166
At 31 July 2021	54,166	54,166
Depreciation		
At 1 August 2020	47,813	47,813
Charge for the year	3,333	3,333
At 31 July 2021	51,146	51,146
Net book value		
At 31 July 2021	3,020	3,020
At 31 July 2020	6,353	6,353

12 Creditors: amounts falling due after one year

	31 July 2021 £	31 July 2020 £
Accruals	1,700	850

13 Funds

	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Balance at 31 July 2021 £
Unrestricted funds				
General	(114,040)	(190,213)	102,127	(202,126)
Restricted funds	-	(11,088)	24,620	13,532
Total funds	(114,040)	(201,301)	126,747	(188,594)

14 Related party transactions

There were no related party transactions in the year.