

Gateway Support Group (GSG)
Report and Financial Statements
For the Period Ended 31 March 2021
Charity Number: 1169183

STONEBRIDGE ACCOUNTANTS
19A CHORLEY OLD ROAD
LANCASHIRE
BOLTON
BL1 3AD

Gateway Support Group (GSG)

Contents Summary

For The Period Ending 31 March 2021

Contents	Page
Legal and administration information	3
Report of the trustees	4
Report of the independent examiner	5
Statement of financial activities	6
Balance sheet	7
Notes forming part of the financial statements	8 - 12

Gateway Support Group (GSG)

Legal and Administration Information

For The Year Ending 31 March 2021

Trustees

Name	Office
Abdi Aden Khalif	Chairman
Fatimahani Abdi Aden	Appointed 01/09/2020
Aden Khalif Mohamud	Appointed 01/09/2020
Ali Idle Hirey	Resigned 31/08/2020
Abdirashid Mohamud Ahmed	Resigned 31/08/2020

Independent Examiner

Stonebridge Accountants & Business Advisors
19A Chorley Old Road
Bolton
Lancashire
BL1 3AD

Gateway Support Group (GSG)

Report of the Trustees

For The Period Ending 31 March 2021

Statement of the Trustees' Financial Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity Law requires the Trustees to prepare financial statements and statements of assets and liabilities for each financial year which give a true and fair view of the state of affairs of the charity and of its financial activities for that period together with its assets and liabilities at the end of the period and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles in Charities SORP
- Make judgements and estimates that are reasonably prudent
- State whether applicable accounting standard have been followed, subject to any material departures disclosed and explained in the financial statements, and
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that GSG will continue in business.

The Trustees are responsible for keeping sufficient accounting records that 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 Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitutions. 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 Trustees of Gateway Support Group and signed on its behalf by:



Abdi Khalif
Chairman

Date: 30th November 2021

Gateway Support Group (GSG)

Independent Examiner's Report to the Gateway Support Group.

We report on the accounts of the Trust for the period ended 31 March 2021, which are set out on pages 8 to 14.

Respective responsibilities of the Trustees and Independent Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is our 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 Commissioners (under section 145(5)(b) of the 2011 Act); and
- * to 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 Commissioners.

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 we do not express an audit opinion or otherwise as to whether the accounts present a "true and fair view"; and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

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

1. Which gives us reasonable cause to believe that, in any material respect, the requirements:
 - (a) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
2. To which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

_____ **Honorary Independent Examiner**

**Faruk Patel FFA FFTA
Stonebridge Accountants
19a Chorley Old Road
Bolton
BL1 3AD**

30th November 2021

Gateway Support Group (GSG)

Statement of Financial Activities

For The Period Ending 31 March 2021

	Notes	Unrestricted funds £	Restricted income funds £	2021 Total £	2020 Total £
Incoming resources					
Incoming resources from generated funds					
Donations Received	3	320	-	320	-
Grants	3	-	58,797	58,797	9,992.00
Other incoming resources		-	-	-	-
Total incoming resources		<u>320</u>	<u>58,797</u>	<u>59,117</u>	<u>9,992</u>
Resources expended					
Charitable Activities	4	1,394	42,373	43,767	7,699
Total resources expended		<u>1,394</u>	<u>42,373</u>	<u>43,767</u>	<u>7,699</u>
Net Movement in Funds		(1,074)	16,424	15,350	2,293
Total Funds Brought Forward		<u>1,080</u>	<u>6,555</u>	<u>7,635</u>	<u>5,342</u>
Total Funds Carried Forward		<u>6</u>	<u>22,979</u>	<u>22,985</u>	<u>7,635</u>

Gateway Support Group (GSG)

Balance Sheet as at 31 August 2020

	Notes	Unrestricted funds £	Restricted income funds £	2020 Total £	2019 Total £
Fixed Assets					
Tangible assets	7	-	2,954	2,954	-
Total Fixed Assets		-	2,954	2,954	-
Current Assets					
Debtors and Prepayments	8	-	-	-	-
Cash at bank and in hand		-	20,031	20,031	-
Total Current Assets		-	20,031	20,031	-
Creditors: amounts falling due within one year	9	-	-	-	-
Net Current Assets		-	20,031	20,031	-
Net Assets		-	22,985	22,985	-
Funds of the Charity					
Restricted funds		-	22,979	22,979	-
Unrestricted funds		6	-	6	-
Total Funds		6	22,979	22,985	-

Signed on behalf of all the trustees on



Abdi Khalif

1. Principal Accounting Policies

(a) Basis of accounting

These accounts have been prepared on the basis of historical cost (except that investments are shown at market value) in accordance with Accounting Standards and with the Charities Act 2011.

(b) Change in basis of accounting

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

(c) Changes to previous accounts

No changes have been made to accounts for previous years.

2. Accounting policies

INCOMING RESOURCES

Recognition of incoming resources

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

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

Incoming resources with related expenditure

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

Grants and donations

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

Tax reclaims on donations and gifts Gifts in kind

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

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

Donated services and facilities

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

Volunteer help

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

Investment income

This is included in the accounts when receivable.

Investment gains and losses

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

EXPENDITURE AND LIABILITIES

Liability recognition

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

Governance costs

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

Support costs

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

ASSETS

Tangible fixed assets for use by charity Investments

These are capitalised if they can be used for more than one year, and cost at least £250. They are valued at cost or, if gifted, at the value to the charity on receipt.

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

Depreciation

Tangible assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Office Equipment	20% Straight line
Equipment & Furnishings	10% Straight line

Gateway Support Group (GSG)

Notes forming part of the Financial Statements

For The Period Ending 31 March 2021

3. Voluntary income

	Unrestricted funds £	Restricted income funds £	2021 Total £	2020 Total £
Donations Received	320	-	320	-
National Lottery Community Fund	-	17,947	17,947	-
BBC Children in Need		30,850	30,850	-
COVID-19 Community Led Recovery Scheme		10,000	10,000	
Other Grants			-	9,992
	<u>320</u>	<u>58,797</u>	<u>59,117</u>	<u>9,992</u>

Gateway Support Group (GSG)

Notes forming part of the Financial Statements

For The Period Ending 31 March 2021

4. Charitable activities

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Rentals & Venue hire	-	-	-	-
Equipment	-	-	-	-
Insurance	-	418	418	418
Office Expenses	344	2,700	3,043	442
Other project costs	600	1,936	2,536	-
Professional Fees	-	10	10	-
Repairs & Maintenance	-	1,168	1,168	363
Staffing	-	32,001	32,001	4,240
Sundry Expenses		487	487	
Teaching resources & Training	-	1,314	1,314	-
Utilities & Telephone bill	-	1,630	1,630	1,705
Volunteer Expenses	450	520	970	530.00
Waste Management	-	190	190	-
	<u>1,394</u>	<u>42,373</u>	<u>43,767</u>	<u>7,699</u>

Gateway Support Group (GSG)

Notes forming part of the Financial Statements

For The Period Ending 31 March 2021

5. Details of certain items of expenditure

7.1 Trustee expenses

Trustees are not remunerated for their services and there were no out of pocket expenses paid this year.

6. Paid Employees

8.1 Staff costs

	2021	2020
	£	£
Gross wages and salaries	32,001	4,240
Employer's national insurance costs	0	0
Employer's pension costs	0	0
Redundancy costs	-	-
	32,001	4,240

8.2 Average number of employees in the year.

	2021	2020
Charitable Activities	5	1

7. Tangible fixed assets

	£	£	Office Equipment £	Equipment & Furnishings £	Total £
Cost					
At 1 April 2020	-	-	-	-	-
Disposals	-	-	-	-	-
Additions	-	-	2,954	-	2,954
At 31 March 2021	-	-	2,954	-	2,954
Depreciation					
At 1 April 2020	-	-	-	-	-
Charge for year	-	-	-	-	-
Additions	-	-	-	-	-
At 31 March 2021	-	-	-	-	-
Net book value					
At 31 March 2021	0	0	2,954	0	2,954
At 31 March 2021	0	0	0	0	0

Gateway Support Group (GSG)

Notes forming part of the Financial Statements

For The Period Ending 31 March 2021

8. Debtors and Prepayments

	2021	2020
	£	£
Debtors	0	0
Other Debtors	0	0
Prepayments	0	0
	<u>0</u>	<u>0</u>

9. Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	-	-
Other Creditors	-	-
Creditors	-	-
	<u>-</u>	<u>-</u>

No person or organisation holds any security over the assets of the society.