

THE GATE CHURCH
Registered Charity No. 1171487

REPORTS & ACCOUNTS
for the year ended 31 March 2021

THE GATE CHURCH

for the year ended 31 March 2021

INDEX

Legal & Administrative Details

Trustees' Report

Independent Examiner's Report

Receipts and Payments Account

Statement of Assets & Liabilities

Notes to the Accounts

LEGAL & ADMINISTRATIVE DETAILS

ADDRESS FOR CORRESPONDENCE

73 Cregoe Street
Birmingham
B152DP

GOVERNING DOCUMENT

Constitution date 6 February 2017
CIO- registered with the Charity Commission 6 February 2017

TRUSTEES

Mr David Albon
Mr Jonathan Richards
Mr Toby Giles
Mr Jonathan Ivey
Mr Aaron Ball

BANKERS

Lloyds Bank
1846 Pershore Road
Cotteridge
Birmingham
B30 3AS

INDEPENDENT EXAMINER

Luba Short
LMS Accountancy Services Limited
5 Hole Farm, 139 Hole Lane
Birmingham
B312DE

THE GATE CHURCH

TRUSTEE ANNUAL REPORT for the year ended 31 March 2021

Structure, Governance & Management

Governing Document

The Church is a registered CIO, affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The Charity Commission granted Registered Charity status on 6 February 2017 under registration number 1171487.

For the year ending 31 March 2021 the Church was governed by a Church Constitution dated 6 February 2017. There is also a Church Covenant (dated 29 March 2017) which sets out the beliefs and practices of the members and deals with the day-to-day operation of the Church including the appointment of Elders.

Organisational Structure

The Church is governed by a leadership team (Trustees) comprising the Elders and two Deacons of the Church. They meet regularly throughout the year to set policy and review the activities of the Church.

The decisions of the Trustees of the Church are subject to the scrutiny of the members of the Church at business meetings of the Church, which occur at least four times a year.

Significant financial decisions are taken having considered the advice of the members of the Church as required by the Church's governing documents.

The Trustees are not remunerated by the Church for their work as Trustees. However One Trustee, acting in the year to 31 March 2021, was remunerated for their work as an Elder of the Church. The remuneration of Elders is determined in accordance with the Church Constitution and Church Covenant. The remuneration of Elders is recommended by the Church's Employment Committee consisting of selected members of the Church and chaired by an Elder or Deacon. The remuneration received by Elders is accepted by vote of the members of the Church on the proposal of the Trustees following their consideration of the recommendations of the Employment Committee. An individual Elder does not participate in the determination of the remuneration they receive, whether directly or indirectly.

Recruitment and Appointment of Trustees

Trustees and Elders of the Church are proposed by the existing Trustees where they have satisfied themselves both of the need for further Trustees, and that the person proposed meets the qualifications set out in the Church Constitution. Following election by the members, training and induction of new Trustees is overseen by the existing Trustees, who may delegate certain elements of the induction process to staff members.

Risk Management

The Trustees have examined the major strategic and operational risks which the Church faces and confirm that systems have been established to monitor those risks so that the necessary steps can be taken to lessen them.

Objectives

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Birmingham and the surrounding neighbourhood; and other such charitable purposes as shall, in the opinion of the Trustees, further the work of the Church.

Review of activities and impact for Public Benefit

The Church holds a series of weekend and midweek activities and, in addition, provides financial support to individuals and organisations involved in Christian activities.

When planning and reviewing activities, the Church has given due consideration to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of the Church in our local community.

The activities of the Church are overseen by its leadership, and are carried forward both by the Church staff, and by the extensive involvement of volunteers drawn from Church members and other regular attendees. This pattern is in all areas of the life of the Church, including leading of midweek groups, youth and children's activities, and activities within the community.

The Church welcomes members and attendees from all backgrounds with the aim of ensuring that they do not miss the opportunity to benefit from its activities. The Church is committed to growing in diversity to ensure that it better reflects the community it serves.

The Church currently rents a local community centre where regular Sunday meetings are held as well as more seasonal meetings e.g. Christmas community events. The church met online for parts of the year due to Covid-19 restrictions.

Alongside our aim to advance the Christian faith in our locality we were also involved in working with Safe Families to reduce poverty in the area. The church contributes financially as well as providing volunteers in order to help individuals who need relational support in the community and have been referred by the local council.

Due to Covid-19 restrictions, many of the usual outreach and community events that the church would normally run have not been able to take place. However, church members have been proactive in supporting members of the local community with food delivery, phone calls and visits when needed.

As well as Sunday morning services, the church also runs midweek meetings. These range from prayer meetings, to smaller community meetings providing the opportunity for individuals to study the Bible and pray together in smaller groups. These smaller community groups also aim to serve the local community where they see opportunity to do so, for example supporting refugees in their integration into life in the UK. Meetings were a mixture of in person and online due to ongoing restrictions.

The Church also runs intermittent marriage counselling courses for couples experiencing marital or relational difficulties.

As well as our weekly Sunday services the Church also offered additional services at Christmas and Easter to provide the local community with more opportunities to connect with the Christian faith during those seasons.

The Church is committed to reaching, teaching, discipling and training Christians to carry out Gospel ministry in our community and further afield. As part of this activity, the Church is committed to plant Churches in the Birmingham area. The Church is therefore involved with the 2020 Birmingham initiative, as part of a coalition of Birmingham Churches working in partnership to facilitate the launch of new Churches in the city.

Financial Review

The accounts have been drawn up on a receipts and payments basis and include a statement of assets and liabilities and this Trustee Report.

The total incoming resources for the year were £79,979.39. Resources expended in the year were £88,585.62. This resulted in an overall deficit for the year of £8,606.23.

The Church's funding principally comes from gifts and donations made by members of the congregation. The deficit is primarily down to a grant of 30,000 received from the Fellowship of Independent Evangelical Churches in the previous financial year which will be used over two years by employing an outreach worker, which began during this financial year.

The Church supports by grants a wide selection of individuals and organisations involved in Gospel ministry who have links with the Church. Grants are considered by the Trustees and voted on by the Church membership in accordance with relevant provisions of the Church Constitution.

Cash balances at the end of the year were £60,718.38 of which £6,200 is ring-fenced.

Reserves Policy

The Trustees are committed to establishing a level of reserves for General Funds that will cover three months' costs, subject to sufficient funding being available to achieve this, while not hampering the ongoing development of the activities of the Church. The precise level of reserves to be attained will be subject to regular review taking into account levels of activity and prevailing circumstances.

The level of General Funds at 31 March 2021 is more than three month of costs due to better than forecasted finances and the grant received towards the Outreach worker. The Trustees are mindful to decrease General Funds over the coming financial years, where circumstances permit, by budgeting accordingly.

In regard to restricted funds: they are accounted for separately; only accepted for projects or activities sanctioned by the Trustees and in accordance with the objectives of the Church, and expenditure is not committed beyond the level of funds received. The Trustees do not therefore have a specific reserves policy for restricted funds.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Trustees on 30/11/2021 and signed on their behalf by:



D Albon



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

The Gate Church

**On accounts for the year
ended**

31st March 2021

**Charity no
(if any)**

1171487

Set out on pages

4 to 7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2021**.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

My Examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review on the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters.

The procedure undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

**Independent
examiner's statement**

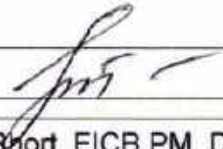
I have completed my examination.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:



Date:

6th September 2021

Name:

Liubov Short, FICB PM. Dip

**Relevant professional
qualification(s) or body
(if any):**

Fellow Member of Institute of Certified Bookkeepers (ICB)

Address:

5 Hole Farm

139 Hole Lane

Birmingham, West Midlands B31 2DE

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE GATE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
Receipts & Payments Account
for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Incoming resources					
Voluntary income	2(a)	78,324.39	0	78,324.39	68,527.24
Other incoming resources	2(b)	1,655.00	0	1,655.00	32,034.99
Interest received		0	0	0.00	0.00
Total incoming resources		79,979.39	0	79,979.39	100,562.23
Resources expended					
Grants	3(a)	(8,828.64)	0	(8,828.64)	(7,418.00)
Church activities	3(b)	(79,756.98)	0	(79,756.98)	(47,940.00)
Total resources expended		(88,585.62)	0	(88,585.62)	(55,358.00)
Net outgoing resources before transfers		(8,606.23)	0	(8,606.23)	45,204.23
Transfer between funds	5	0.00	0	0.00	0.00
(Deficit)/Surplus for the year		(8,606.23)	0	(8,606.23)	45,204.23
Reconciliation of funds					
Funds brought forward	5	£69,324.61	0	69,324.61	32,765.54
(Deficit)/Surplus for the year		0	0	(8,606.23)	36,559.07
Funds carried forward	5	69,324.61	0	60,718.38	69,324.61

THE GATE CHURCH
STATEMENT OF ASSETS & LIABILITIES
as at 31 March 2021

	31 March 2021	
	£	
Fixed Assets		
<i>The value of the assets owned are:</i>	2,599	
At 1 April 2020	999	
Purchased in year	1,600	
Disposed of in year	0	
At 31 March 2020	2,599	
	31-Mar-21	31-Mar-20
Bank & Cash Balances	£	£
Lloyds Bank	60,718.38	69,324.61
	0	0
Cash in hand	0	0
	60,718.38	69,324.61
Other Assets & Liabilities		
Assets:		
Gift aid tax recovery not yet received as at 31 March 2021	0	0
Liabilities:		
Unbilled fee for Independent Examination	0	0
Pension contributions	0	0
Total liabilities at 31 March 2018	0	0

No guarantees have been made, which result in an outstanding potential liability as at the year-end date.
The accounts were approved by the trustees and signed on their behalf on 30/11/2021

by David Albon

THE GATE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

1 Accounting Policies

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities.

2 Incoming resources

(a) Voluntary income

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Gifts from Individuals	£76,763.39	£0.00	£76,763.39	£61,324.48
Gift Aid	£7,761.00	£0.00	£7,761.00	£7,202.76
Gift Refund	(£6,200.00)	£0.00	(£6,200.00)	
	<u>£78,324.39</u>	<u>£0.00</u>	<u>£78,324.39</u>	<u>£68,527.24</u>

(b) Other incoming resources

Grants	£1,650.00	£0.00	£1,650.00	£30,438.96
Weekend Together	£0.00	£0.00	£0.00	£1,214.40
Event donations	£0.00	£0.00	£0.00	£0.00
Other	£5.00	£0.00	£5.00	£381.63
	<u>£1,655.00</u>	<u>£0.00</u>	<u>£1,655.00</u>	<u>£32,034.99</u>

3 Resources expended

(a) Grants

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Grants to organisations:				
AT3	0.00	0.00	0.00	150.00
Hope Church Kensington	1000.00	0.00	1000.00	0.00
Crosslinks	1000.00	0.00	1000.00	0.00
Greater Europe Mission US	1032.96	0.00	1032.96	0.00
New Life (Middlesbrough)	0.00	0.00	0.00	1650.00
Eglise Protestante Evangelique de WSL	1855.68	0.00	1855.68	1800.00
Church Central (CAP Centre)	0.00	0.00	0.00	3069.63
FIEC	1258.00	0.00	1258.00	967.00
Acts 29	1432.00	0.00	1432.00	360.00
Safe Families	1000.00	0.00	1000.00	0.00
Other £300 or less	250.00	0.00	250.00	200.00
	<u>8828.64</u>	<u>0.00</u>	<u>8828.64</u>	<u>8196.63</u>
Grants to organisations (for individuals):				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grants to individuals:				
Grants £150 or more	0.00	0.00	0.00	0.00
Grants £150 or less	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>8828.64</u>	<u>0.00</u>	<u>8828.64</u>	<u>8196.63</u>

THE GATE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

3 Resources expended (continued)

(b)

Church activities

Staff costs:

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Gross Salary	47817.14	0.00	47817.14	29112.24
Employer's NI Contributions	4645.88		4645.88	
Employment Allowance	-3966.46		-3966.46	
Employee Pension Contribution	-774.21		-774.21	
Employers' Pension Contributions	6195.27	0.00	6195.27	3384.84
Stewardship Payroll Processing Fee	503.55		503.55	
Childcare Vouchers	846.21	0.00	846.21	2883.72
	55267.38	0.00	55267.38	35380.71
Mercy Ministries	334.60	0.00	334.60	150.00
Leadership development and resources	7211.18	0.00	7211.18	3305.23
Hospitality	154.23	0.00	154.23	1068.83
Outreach events and resources	576.76	0.00	576.76	2523.83
Kids Church	378.91	0.00	378.91	444.06
Church Events	412.01	0.00	412.01	575.68
Love fund	3502.40	0.00	3502.40	587.13
Weekend Together	0.00	0.00	0.00	3105.86
Publicity	573.46	0.00	573.46	434.50
Equipment	4851.62	0.00	4851.62	1363.54
Professional fees	1262.05	0.00	1262.05	915.27
Rent	4806.00	0.00	4806.00	5751.00
Safeguarding	426.38		426.38	195.00
	<u>79756.98</u>	<u>0.00</u>	<u>79756.98</u>	<u>55800.64</u>

4 Employees

The charity had two employees over the period to whom the employment costs above refer. One of the employees acted as trustees of the charity for the period.

£

5 Funds

(a)

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General fund	0	0		0	0
Premises fund (designated fund)	4,000	0	0	0	4,000
Church Planting Fund(designated fund)	2,000	0	0		2,000
Crosslands Fees	0	200	200		200
	<u>6,000</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>6,200</u>

(b)

Restricted funds

	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The unrestricted funds are available to be spent for any purposes of the charity.
The use of the restricted funds is limited to the specific purpose of each donation.

Details of funds:

Premises Fund - for any future costs in relation to new or improved premises

Church Planting Fund - to be used in order to set up a new church from the Gate Church should the opportunity arise.

THE GATE CHURCH

for the year ended 31 March 2021

INDEX

Legal & Administrative Details

Trustees' Report

Independent Examiner's Report

Receipts and Payments Account

Statement of Assets & Liabilities

Notes to the Accounts

LEGAL & ADMINISTRATIVE DETAILS

ADDRESS FOR CORRESPONDENCE

73 Cregoe Street
Birmingham
B152DP

GOVERNING DOCUMENT

Constitution date 6 February 2017
CIO- registered with the Charity Commission 6 February 2017

TRUSTEES

Mr David Albon
Mr Jonathan Richards
Mr Toby Giles
Mr Jonathan Ivey
Mr Aaron Ball

BANKERS

Lloyds Bank
1846 Pershore Road
Cotteridge
Birmingham
B30 3AS

INDEPENDENT EXAMINER

Luba Short
LMS Accountancy Services Limited
5 Hole Farm, 139 Hole Lane
Birmingham
B312DE

THE GATE CHURCH
Registered Charity No. 1171487

REPORTS & ACCOUNTS
for the year ended 31 March 2021

THE GATE CHURCH

for the year ended 31 March 2020

INDEX

Legal & Administrative Details

Trustees' Report

Independent Examiner's Report

Receipts and Payments Account

Statement of Assets & Liabilities

Notes to the Accounts

LEGAL & ADMINISTRATIVE DETAILS

ADDRESS FOR CORRESPONDENCE

73 Cregoe Street
Birmingham
B152DP

GOVERNING DOCUMENT

Constitution date 6 February 2017
CIO- registered with the Charity Commission 6 February 2017

TRUSTEES

Mr David Albon
Mr Jonathan Richards
Mr Toby Giles
Mr Jonathan Ivey
Mr Aaron Ball

BANKERS

Lloyds Bank
1846 Pershore Road
Cotteridge
Birmingham
B30 3AS

INDEPENDENT EXAMINER

Luba Short
LMS Accountancy Services Limited
5 Hole Farm, 139 Hole Lane
Birmingham
B312DE

THE GATE CHURCH

TRUSTEE ANNUAL REPORT for the year ended 31 March 2021

Structure, Governance & Management

Governing Document

The Church is a registered CIO, affiliated to the Fellowship of Independent Evangelical Churches (FIEC).

The Charity Commission granted Registered Charity status on 6 February 2017 under registration number 1171487.

For the year ending 31 March 2021 the Church was governed by a Church Constitution dated 6 February 2017. There is also a Church Covenant (dated 29 March 2017) which sets out the beliefs and practices of the members and deals with the day-to-day operation of the Church including the appointment of Elders.

Organisational Structure

The Church is governed by a leadership team (Trustees) comprising the Elders and two Deacons of the Church. They meet regularly throughout the year to set policy and review the activities of the Church.

The decisions of the Trustees of the Church are subject to the scrutiny of the members of the Church at business meetings of the Church, which occur at least four times a year.

Significant financial decisions are taken having considered the advice of the members of the Church as required by the Church's governing documents.

The Trustees are not remunerated by the Church for their work as Trustees. However One Trustee, acting in the year to 31 March 2021, was remunerated for their work as an Elder of the Church. The remuneration of Elders is determined in accordance with the Church Constitution and Church Covenant. The remuneration of Elders is recommended by the Church's Employment Committee consisting of selected members of the Church and chaired by an Elder or Deacon. The remuneration received by Elders is accepted by vote of the members of the Church on the proposal of the Trustees following their consideration of the recommendations of the Employment Committee. An individual Elder does not participate in the determination of the remuneration they receive, whether directly or indirectly.

Recruitment and Appointment of Trustees

Trustees and Elders of the Church are proposed by the existing Trustees where they have satisfied themselves both of the need for further Trustees, and that the person proposed meets the qualifications set out in the Church Constitution. Following election by the members, training and induction of new Trustees is overseen by the existing Trustees, who may delegate certain elements of the induction process to staff members.

Risk Management

The Trustees have examined the major strategic and operational risks which the Church faces and confirm that systems have been established to monitor those risks so that the necessary steps can be taken to lessen them.

Objectives

The advancement of the Christian faith in accordance with the Basis of Faith primarily but not exclusively within Birmingham and the surrounding neighbourhood; and other such charitable purposes as shall, in the opinion of the Trustees, further the work of the Church.

Review of activities and impact for Public Benefit

The Church holds a series of weekend and midweek activities and, in addition, provides financial support to individuals and organisations involved in Christian activities.

When planning and reviewing activities, the Church has given due consideration to the Charity Commission's general guidance on public benefit and, in particular, the specific guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to live out their faith as part of the Church in our local community.

The activities of the Church are overseen by its leadership, and are carried forward both by the Church staff, and by the extensive involvement of volunteers drawn from Church members and other regular attendees. This pattern is in all areas of the life of the Church, including leading of midweek groups, youth and children's activities, and activities within the community.

The Church welcomes members and attendees from all backgrounds with the aim of ensuring that they do not miss the opportunity to benefit from its activities. The Church is committed to growing in diversity to ensure that it better reflects the community it serves.

The Church currently rents a local community centre where regular Sunday meetings are held as well as more seasonal meetings e.g. Christmas community events. The church met online for parts of the year due to Covid-19 restrictions.

Alongside our aim to advance the Christian faith in our locality we were also involved in working with Safe Families to reduce poverty in the area. The church contributes financially as well as providing volunteers in order to help individuals who need relational support in the community and have been referred by the local council.

Due to Covid-19 restrictions, many of the usual outreach and community events that the church would normally run have not been able to take place. However, church members have been proactive in supporting members of the local community with food delivery, phone calls and visits when needed.

As well as Sunday morning services, the church also runs midweek meetings. These range from prayer meetings, to smaller community meetings providing the opportunity for individuals to study the Bible and pray together in smaller groups. These smaller community groups also aim to serve the local community where they see opportunity to do so, for example supporting refugees in their integration into life in the UK. Meetings were a mixture of in person and online due to ongoing restrictions.

The Church also runs intermittent marriage counselling courses for couples experiencing marital or relational difficulties.

As well as our weekly Sunday services the Church also offered additional services at Christmas and Easter to provide the local community with more opportunities to connect with the Christian faith during those seasons.

The Church is committed to reaching, teaching, discipling and training Christians to carry out Gospel ministry in our community and further afield. As part of this activity, the Church is committed to plant Churches in the Birmingham area. The Church is therefore involved with the 2020 Birmingham initiative, as part of a coalition of Birmingham Churches working in partnership to facilitate the launch of new Churches in the city.

Financial Review

The accounts have been drawn up on a receipts and payments basis and include a statement of assets and liabilities and this Trustee Report.

The total incoming resources for the year were £79,979.39. Resources expended in the year were £88,585.62. This resulted in an overall deficit for the year of £8,606.23.

The Church's funding principally comes from gifts and donations made by members of the congregation. The deficit is primarily down to a grant of 30,000 received from the Fellowship of Independent Evangelical Churches in the previous financial year which will be used over two years by employing an outreach worker, which began during this financial year.

The Church supports by grants a wide selection of individuals and organisations involved in Gospel ministry who have links with the Church. Grants are considered by the Trustees and voted on by the Church membership in accordance with relevant provisions of the Church Constitution.

Cash balances at the end of the year were £60,718.38 of which £6,200 is ring-fenced.

Reserves Policy

The Trustees are committed to establishing a level of reserves for General Funds that will cover three months' costs, subject to sufficient funding being available to achieve this, while not hampering the ongoing development of the activities of the Church. The precise level of reserves to be attained will be subject to regular review taking into account levels of activity and prevailing circumstances.

The level of General Funds at 31 March 2021 is more than three month of costs due to better than forecasted finances and the grant received towards the Outreach worker. The Trustees are mindful to decrease General Funds over the coming financial years, where circumstances permit, by budgeting accordingly.

In regard to restricted funds: they are accounted for separately; only accepted for projects or activities sanctioned by the Trustees and in accordance with the objectives of the Church, and expenditure is not committed beyond the level of funds received. The Trustees do not therefore have a specific reserves policy for restricted funds.

Trustees' Responsibilities

Charity law requires us as Trustees to prepare financial statements for each accounting year which record the receipts and payments of the charity for the year.

We are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable us to ensure that the financial statements comply with the Charities Act 2011.

We also have a responsibility to safeguard the assets of the charity and to take reasonable steps to prevent fraud or any other irregularities.

Approval

This report was approved by the Trustees on 30/11/2021 and signed on their behalf by:



D Albon



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

The Gate Church

**On accounts for the year
ended**

31st March 2021

**Charity no
(if any)**

1171487

Set out on pages

4 to 7

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2021**.

**Responsibilities and
basis of report**

As the charity trustees of the Trust, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

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.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

My Examination was carried out in accordance with the General Directions given by the Charity Commission.

An examination includes a review on the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the management committee concerning any such matters.

The procedure undertaken do not provide all the evidence that would be required in a full audit, and consequently I do not express an audit opinion on the accounts.

**Independent
examiner's statement**

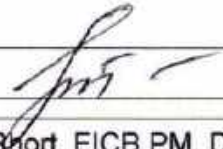
I have completed my examination.

I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

Signed:



Date:

6th September 2021

Name:

Liubov Short, FICB PM. Dip

**Relevant professional
qualification(s) or body
(if any):**

Fellow Member of Institute of Certified Bookkeepers (ICB)

Address:

5 Hole Farm

139 Hole Lane

Birmingham, West Midlands B31 2DE

Section B

Disclosure

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

THE GATE CHURCH

STATEMENT OF FINANCIAL ACTIVITIES
Receipts & Payments Account
for the year ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Incoming resources					
Voluntary income	2(a)	78,324.39	0	78,324.39	68,527.24
Other incoming resources	2(b)	1,655.00	0	1,655.00	32,034.99
Interest received		0	0	0.00	0.00
Total incoming resources		79,979.39	0	79,979.39	100,562.23
Resources expended					
Grants	3(a)	(8,828.64)	0	(8,828.64)	(7,418.00)
Church activities	3(b)	(79,756.98)	0	(79,756.98)	(47,940.00)
Total resources expended		(88,585.62)	0	(88,585.62)	(55,358.00)
Net outgoing resources before transfers		(8,606.23)	0	(8,606.23)	45,204.23
Transfer between funds	5	0.00	0	0.00	0.00
(Deficit)/Surplus for the year		(8,606.23)	0	(8,606.23)	45,204.23
Reconciliation of funds					
Funds brought forward	5	£69,324.61	0	69,324.61	32,765.54
(Deficit)/Surplus for the year		0	0	(8,606.23)	36,559.07
Funds carried forward	5	69,324.61	0	60,718.38	69,324.61

THE GATE CHURCH
STATEMENT OF ASSETS & LIABILITIES
as at 31 March 2021

	31 March 2021	
	£	
Fixed Assets		
<i>The value of the assets owned are:</i>	2,599	
At 1 April 2020	999	
Purchased in year	1,600	
Disposed of in year	0	
At 31 March 2020	2,599	
	31-Mar-21	31-Mar-20
Bank & Cash Balances	£	£
Lloyds Bank	60,718.38	69,324.61
	0	0
Cash in hand	0	0
	60,718.38	69,324.61
Other Assets & Liabilities		
Assets:		
Gift aid tax recovery not yet received as at 31 March 2021	0	0
Liabilities:		
Unbilled fee for Independent Examination	0	0
Pension contributions	0	0
Total liabilities at 31 March 2018	0	0

No guarantees have been made, which result in an outstanding potential liability as at the year-end date.
The accounts were approved by the trustees and signed on their behalf on 30/11/2021

by David Albon

THE GATE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

1 Accounting Policies

The accounts have been prepared on a receipts and payments basis with a statement of assets and liabilities.

2 Incoming resources

(a) Voluntary income

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Gifts from Individuals	£76,763.39	£0.00	£76,763.39	£61,324.48
Gift Aid	£7,761.00	£0.00	£7,761.00	£7,202.76
Gift Refund	(£6,200.00)	£0.00	(£6,200.00)	
	<u>£78,324.39</u>	<u>£0.00</u>	<u>£78,324.39</u>	<u>£68,527.24</u>

(b) Other incoming resources

Grants	£1,650.00	£0.00	£1,650.00	£30,438.96
Weekend Together	£0.00	£0.00	£0.00	£1,214.40
Event donations	£0.00	£0.00	£0.00	£0.00
Other	£5.00	£0.00	£5.00	£381.63
	<u>£1,655.00</u>	<u>£0.00</u>	<u>£1,655.00</u>	<u>£32,034.99</u>

3 Resources expended

(a) Grants

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Grants to organisations:				
AT3	0.00	0.00	0.00	150.00
Hope Church Kensington	1000.00	0.00	1000.00	0.00
Crosslinks	1000.00	0.00	1000.00	0.00
Greater Europe Mission US	1032.96	0.00	1032.96	0.00
New Life (Middlesbrough)	0.00	0.00	0.00	1650.00
Eglise Protestante Evangelique de WSL	1855.68	0.00	1855.68	1800.00
Church Central (CAP Centre)	0.00	0.00	0.00	3069.63
FIEC	1258.00	0.00	1258.00	967.00
Acts 29	1432.00	0.00	1432.00	360.00
Safe Families	1000.00	0.00	1000.00	0.00
Other £300 or less	250.00	0.00	250.00	200.00
	<u>8828.64</u>	<u>0.00</u>	<u>8828.64</u>	<u>8196.63</u>
Grants to organisations (for individuals):				
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Grants to individuals:				
Grants £150 or more	0.00	0.00	0.00	0.00
Grants £150 or less	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
	<u>8828.64</u>	<u>0.00</u>	<u>8828.64</u>	<u>8196.63</u>

THE GATE CHURCH
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2021

3 Resources expended (continued)

(b)

Church activities

Staff costs:

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Gross Salary	47817.14	0.00	47817.14	29112.24
Employer's NI Contributions	4645.88		4645.88	
Employment Allowance	-3966.46		-3966.46	
Employee Pension Contribution	-774.21		-774.21	
Employers' Pension Contributions	6195.27	0.00	6195.27	3384.84
Stewardship Payroll Processing Fee	503.55		503.55	
Childcare Vouchers	846.21	0.00	846.21	2883.72
	55267.38	0.00	55267.38	35380.71
Mercy Ministries	334.60	0.00	334.60	150.00
Leadership development and resources	7211.18	0.00	7211.18	3305.23
Hospitality	154.23	0.00	154.23	1068.83
Outreach events and resources	576.76	0.00	576.76	2523.83
Kids Church	378.91	0.00	378.91	444.06
Church Events	412.01	0.00	412.01	575.68
Love fund	3502.40	0.00	3502.40	587.13
Weekend Together	0.00	0.00	0.00	3105.86
Publicity	573.46	0.00	573.46	434.50
Equipment	4851.62	0.00	4851.62	1363.54
Professional fees	1262.05	0.00	1262.05	915.27
Rent	4806.00	0.00	4806.00	5751.00
Safeguarding	426.38		426.38	195.00
	<u>79756.98</u>	<u>0.00</u>	<u>79756.98</u>	<u>55800.64</u>

4 Employees

The charity had two employees over the period to whom the employment costs above refer. One of the employees acted as trustees of the charity for the period.

£

5 Funds

(a)

Unrestricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General fund	0	0		0	0
Premises fund (designated fund)	4,000	0	0	0	4,000
Church Planting Fund(designated fund)	2,000	0	0		2,000
Crosslands Fees	0	200	200		200
	<u>6,000</u>	<u>0</u>	<u>200</u>	<u>0</u>	<u>6,200</u>

(b)

Restricted funds

	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

The unrestricted funds are available to be spent for any purposes of the charity.
The use of the restricted funds is limited to the specific purpose of each donation.

Details of funds:

Premises Fund - for any future costs in relation to new or improved premises

Church Planting Fund - to be used in order to set up a new church from the Gate Church should the opportunity arise.