

Charity registration number: 1171523

The Gateway Group

Annual Report and Financial Statements

for the Year Ended 31 March 2021

**Stables Thompson & Briscoe
Chartered Accountants & Statutory Auditors
Lowther House
Lowther Street
Kendal
LA9 4DX**

The Gateway Group

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The Gateway Group

Reference and Administrative Details

Trustees	K Evans C Park M Seaton H Tomlinson P Lewis
Principal Office	17 Finkle Street Kendal Cumbria LA9 4AB
Charity Registration Number	1171523
Accountants	Stables Thompson & Briscoe Chartered Accountants and Statutory Auditor Lowther House Lowther Street Kendal LA9 4DX

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Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The charity's objects are specifically restricted to the following:

The promotion of the voluntary sector in the district of South Lakeland for the benefit of the public by providing management, governance and other support to small charities and voluntary organisations that provide a wide range of information, support and services.

Public benefit

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Grant making policies

The Gateway Group made grants in the year in line with its funding agreement with SLDC.

Financial review

Policy on reserves

The trustees consider that as the purpose of the charity is to distribute grants and as it has no staff or property costs, that the level of reserves required is very low. At 31 March 2021 the level of unrestricted reserves at £67 was considered adequate.

Structure, governance and management

Nature of governing document

The charity was registered as a Charitable Incorporated Organisation (CIO) on 7 February 2017. The charity became active on 20 June 2017 when there was an initial transfer of money from a collaboration of various charities in Kendal

Recruitment and appointment of trustees

Apart from the first charity trustees, every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

In selecting individuals for appointment as charity trustees, the charity trustees must have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

The charity trustees will make available to each new charity trustee, on or before his or her first appointment:

- a) a copy of the current version of this constitution; and
- b) a copy of the CIO's latest Trustees' Annual Report and statement of accounts.

Organisational structure

The charity is registered as a CIO - Foundation. Its members are the charity trustees.

Number of charity trustees

The Gateway Group

Trustees' Report

- a) There must be at least Four (4) charity trustees representing at least Four Core Group organisations. If the number falls below this minimum, the remaining trustee or trustees may act only to call a meeting of the charity trustees, or appoint a new charity trustee.
- b) The maximum number of charity trustees is Twenty (20). The maximum number of Core Group organisations is Ten (10). The charity trustees may not appoint any charity trustee if as a result the number of charity trustees would exceed the maximum.
- c) Each Core Group organisation will have the right to have up to Two (2) appointed charity trustees.
- d) A Core Group organisation can have Two (2) appointed trustees attending each meeting and they may fully participate in the agenda and any other business discussions.
- e) When a vote is being taken, a Core Group organisation with two trustees in attendance will only register one vote. In this circumstance, reasonable time, up to five (5) minutes must be allowed for Core Group members with two trustees attending to agree their voting position. Where agreement between the two trustees is not reached within five (5) minutes, that vote will be considered as an abstention.

The first charity trustees were appointed for a two year term, they are as follows:

Core Group Organisation	Trustee Representative
Age UK South Lakeland	Hugh Tomlinson
Sight Advice South Lakes	Claire Park
South Lakeland Carers	Mike Seaton
Citizens Advice Bureau	Karen Evans

Financial instruments

Objectives and policies

The charity's activities expose it to very few risks as it principally acts as a distributor of grants to other charities within its objectives.

The annual report was approved by the trustees of the charity on 2 September 2021 and signed on its behalf by:



.....
H Tomlinson
Trustee

The Gateway Group

Statement of Trustees' Responsibilities

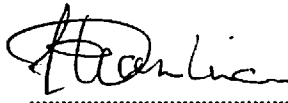
The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper 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 applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 the charity on 2 September 2021 and signed on its behalf by:



H Tomlinson
Trustee

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Independent Examiner's Report to the trustees of The Gateway Group

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 14.

Respective responsibilities of trustees and examiner

As the charity's trustees of The Gateway Group you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

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

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 giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Gateway Group as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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


.....
Helen Holmes BSc FCA
ICAEW

Chartered Accountants & Statutory Auditors
Lowther House
Lowther Street
Kendal
LA9 4DX

Date: 15/9/21

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Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Charitable activities		-	131,945	131,945
Total income		-	131,945	131,945
Expenditure on:				
Charitable activities		-	(119,080)	(119,080)
Total expenditure		-	(119,080)	(119,080)
Net income		-	12,865	12,865
Net movement in funds		-	12,865	12,865
Reconciliation of funds				
Total funds brought forward		67	16,968	17,035
Total funds carried forward	10	67	29,833	29,900
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Charitable activities		-	98,467	98,467
Total income		-	98,467	98,467
Expenditure on:				
Charitable activities		-	(87,278)	(87,278)
Total expenditure		-	(87,278)	(87,278)
Net income		-	11,189	11,189
Net movement in funds		-	11,189	11,189
Reconciliation of funds				
Total funds brought forward		67	5,779	5,846
Total funds carried forward	10	67	16,968	17,035

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

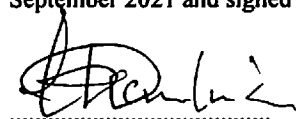
The funds breakdown for 2020 is shown in note 10.

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(Registration number: 1171523)
Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Current assets			
Cash at bank and in hand		34,011	105,979
Creditors: Amounts falling due within one year	9	<u>(4,111)</u>	<u>(88,944)</u>
Net assets		<u>29,900</u>	<u>17,035</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	10	29,833	16,968
Unrestricted income funds			
Unrestricted funds		<u>67</u>	<u>67</u>
Total funds	10	<u>29,900</u>	<u>17,035</u>

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 2 September 2021 and signed on their behalf by:



.....
H Tomlinson
Trustee

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

1 Accounting policies

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 Charities Act 2011.

Basis of preparation

The Gateway Group is a Charitable Incorporated Entity (CIO) registered in England. In the event of the charity being wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are as stated in the trustees' report.

The Gateway Group 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.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

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.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

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.

The Gateway Group

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

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.

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

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.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

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.

2 Income from charitable activities

	Restricted funds £	Total 2021 £	Total 2020 £
SLDC Gateway funding grants	88,500	88,500	98,467
CCF funding grant	43,445	43,445	-
	<u>131,945</u>	<u>131,945</u>	<u>98,467</u>

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

3 Expenditure on charitable activities

	Note	Restricted funds £	Total 2021 £
Grant funding of activities		118,013	118,013
Governance costs		1,067	1,067
		<u>119,080</u>	<u>119,080</u>
	Note	Restricted funds £	Total 2020 £
Grant funding of activities		85,380	85,380
Governance costs		1,898	1,898
		<u>87,278</u>	<u>87,278</u>

	Grant funding of activity £	2021 £
Grants payable	<u>118,013</u>	<u>118,013</u>

	Grant funding of activity £	2020 £
Grants payable	<u>85,380</u>	<u>85,380</u>

4 Analysis of governance and support costs

Governance costs

	Restricted funds £	Total 2021 £
Independent examiner fees		
Examination of the financial statements	466	466
Other governance costs	601	601
	<u>1,067</u>	<u>1,067</u>
	Restricted funds £	Total 2020 £
Independent examiner fees		
Examination of the financial statements	1,296	1,296
Other governance costs	602	602
	<u>1,898</u>	<u>1,898</u>

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

5 Grant-making

Analysis of grants

	Grants to institutions	
	2021	2020
	£	£
Analysis		
Grants payable	118,013	85,380

The support costs associated with grant-making are £Nil (31 March 2020 - £Nil).

Below are details of material grants made to institutions.

Name of institution	Activity	2021 £	2020 £
South Lakes Citizens Advice		58,782	62,370
Cumbria CVS		3,645	4,050
Dignity in Dementia CIC		500	2,000
St Marks School, Natland		-	2,000
Springfield Domestic Abuse		-	2,000
Kendal Windows on Art		500	1,500
With Singing in Mind		-	1,000
B4RN PR		-	1,000
Friends of Nobles Rest		-	1,000
Kendal Dementia Action		-	1,000
The Beck Community Centre		-	1,000
Growing Well		-	1,000
St Martin & St Mary School PTA		-	1,000
NWCCT		-	1,000
Levens Good Neighbours		-	960
Enso Taekwando		-	500
Natland & Oxenholme Table		-	500
Community Meals on Wheels		-	500
The Kent Estuary Youth Project		-	500
The Grange Shed		-	500
Grants of other Institutions, £500 or less		645	-
Gateway Partnership work up		7,840	-
Kendal Community First		500	-
Learning Plus		500	-
Ambleside Parish Centre		500	-
Sandylands Resident		500	-
Age UK South Lakeland		10,400	-
Gateway Church		500	-
Kendal Gymnastics		500	-

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

Windermere Park for All	500	-
Wednesday Evening Social	500	-
South Lakeland Hydrotherapy	500	-
Space2Create	500	-
The Well Communities	12,958	-
Cumbria Alcohol and Drug	4,042	-
Light Up Lives CIC	1,191	-
SAFA Cumbria	5,700	-
Sight Advice South Lakes	5,000	-
E Groves Meals on Wheels	1,810	-
	<u>118,013</u>	<u>85,380</u>

6 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.

7 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>466</u>	<u>1,296</u>
Accountancy fees		
Independent examination and accounts for 2018, 2019 & 2020	-	1,296
Independent examination and accounts for 2021	<u>466</u>	<u>-</u>
	<u>466</u>	<u>1,296</u>

8 Taxation

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

The Gateway Group

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

9 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals	4,111	444
Deferred income	<u>-</u>	<u>88,500</u>
	<u>4,111</u>	<u>88,944</u>
	2021 £	2020 £
Deferred income at 1 April 2020	88,500	-
Resources deferred in the period	-	88,500
Amounts released from previous periods	<u>(88,500)</u>	<u>-</u>
Deferred income at year end	<u>-</u>	<u>88,500</u>

10 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
Unrestricted general funds	67	-	-	67
Restricted funds				
SDLC funding	16,968	88,500	(75,635)	29,833
CCF funding	<u>-</u>	<u>43,445</u>	<u>(43,445)</u>	<u>-</u>
Total restricted funds	<u>16,968</u>	<u>131,945</u>	<u>(119,080)</u>	<u>29,833</u>
Total funds	<u>17,035</u>	<u>131,945</u>	<u>(119,080)</u>	<u>29,900</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Balance at 31 March 2020 £
Unrestricted funds				
<i>General</i>				
Unrestricted general funds	67	-	-	67
Restricted				
SDLC funding	<u>5,779</u>	<u>98,467</u>	<u>(87,278)</u>	<u>16,968</u>
Total funds	<u>5,846</u>	<u>98,467</u>	<u>(87,278)</u>	<u>17,035</u>

The Gateway Group

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

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Current assets	67	33,944	34,011
Current liabilities	-	(4,111)	(4,111)
Total net assets	<u>67</u>	<u>29,833</u>	<u>29,900</u>
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Current assets	67	105,912	105,979
Current liabilities	-	(88,944)	(88,944)
Total net assets	<u>67</u>	<u>16,968</u>	<u>17,035</u>