

Charity registration number: 1171523

The Gateway Group

Annual Report and Financial Statements
for the Year Ended 31 March 2023

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 |
| | L Gill |
| | P Lewis |
| | D Marsden |
| | C Park |
| | G Pickersgill |
| | H Tomlinson |
| | A Stainthorpe |
| | P Whiteley |
| | A Ambrose |
| Charity Registration Number | 1171523 |
| Principal Office | 17 Finkle Street |
| | Kendal |
| | Cumbria |
| | LA9 4AB |
| Accountants | Stables Thompson & Briscoe |
| | Chartered Accountants and Statutory Auditor |
| | Lowther House |
| | Lowther Street |
| | Kendal LA9 4DX |

The Gateway Group

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

| | |
|-----------|--|
| Trustees: | K Evans |
| | L Gill (appointed 19 April 2023) |
| | P Lewis |
| | D Marsden (appointed 20 April 2022) |
| | C Park |
| | G Pickersgill (appointed 4 November 2022) |
| | M Seaton (resigned 20 April 2022) |
| | H Tomlinson |
| | A Stainthorpe (appointed 28 November 2022) |
| | P Whiteley (appointed 1 November 2022) |
| | A Ambrose (appointed 19 August 2022) |

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.

Achievements and performance

The charity held its first ThirdSector Information Event at Castle Green in March 2023.

Financial review

The charity allocated a further £32,609 of the funds received from SLDC, leaving £9,219 in the bank at 31 March 2023.

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 2023 the level of unrestricted reserves at £67 was considered adequate.

The Gateway Group

Trustees' Report (continued)

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

- 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.

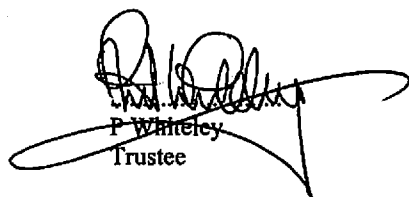
Financial instruments

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 Gateway Group
Trustees' Report (continued)

The annual report was approved by the trustees of the charity on 21 July 2023 and signed on its behalf by:



P Whiteley
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.

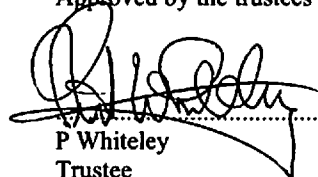
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 Charities (Accounts and Reports) Regulations 2008, 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees of the charity on 21 July 2023 and signed on its behalf by:



P Whiteley
Trustee

The Gateway Group

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

I report to the trustees on my examination of the accounts of The Gateway Group for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity 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: 1 August 2023

The Gateway Group

Statement of Financial Activities for the Year Ended 31 March 2023

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2023 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| Income and Endowments from: | | | | |
| Expenditure on: | | | | |
| Charitable activities | | - | (32,609) | (32,609) |
| Total expenditure | | - | (32,609) | (32,609) |
| Net expenditure | | - | (32,609) | (32,609) |
| Net movement in funds | | - | (32,609) | (32,609) |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 67 | 41,058 | 41,125 |
| Total funds carried forward | 10 | 67 | 8,449 | 8,516 |

| | Note | Unrestricted funds £ | Restricted funds £ | Total 2022 £ |
|------------------------------------|------|----------------------------|--------------------------|--------------------|
| Income and Endowments from: | | | | |
| Charitable activities | | - | 88,500 | 88,500 |
| Total income | | - | 88,500 | 88,500 |
| Expenditure on: | | | | |
| Charitable activities | | (2,535) | (74,740) | (77,275) |
| Total expenditure | | (2,535) | (74,740) | (77,275) |
| Net (expenditure)/income | | (2,535) | 13,760 | 11,225 |
| Gross transfers between funds | | 2,535 | (2,535) | - |
| Net movement in funds | | - | 11,225 | 11,225 |
| Reconciliation of funds | | | | |
| Total funds brought forward | | 67 | 29,833 | 29,900 |
| Total funds carried forward | 10 | 67 | 41,058 | 41,125 |

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

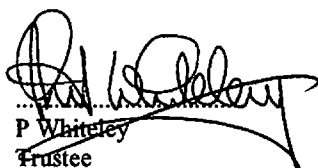
The funds breakdown for 2022 is shown in note 10.

The Gateway Group

(Registration number: 1171523)
Balance Sheet as at 31 March 2023

| | Note | 2023 £ | 2022 £ |
|---|------|--------------|---------------|
| Current assets | | | |
| Cash at bank and in hand | | 9,219 | 41,792 |
| Creditors: Amounts falling due within one year | 9 | <u>(703)</u> | <u>(667)</u> |
| Net assets | | <u>8,516</u> | <u>41,125</u> |
| Funds of the charity: | | | |
| Restricted income funds | | | |
| Restricted funds | 10 | 8,449 | 41,058 |
| Unrestricted income funds | | | |
| Unrestricted funds | | <u>67</u> | <u>67</u> |
| Total funds | 10 | <u>8,516</u> | <u>41,125</u> |

The financial statements on pages 7 to 15 were approved by the trustees, and authorised for issue on 21 July 2023 and signed on their behalf by:


P Whitley
Trustee

The Gateway Group

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom 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 £.

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

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.

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 meetings and reimbursed expenses.

The Gateway Group

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

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.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees 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

| | Total 2023 £ | Total 2022 £ |
|-----------------------------|-----------------------------------|-----------------------------|
| SLDC Gateway funding grants | - | 88,500 |
| | Restricted funds £ | Total 2022 £ |
| SLDC Gateway funding grants | 88,500 | 88,500 |

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

3 Expenditure on charitable activities

| | Note | Restricted funds £ | Total 2023 £ |
|-----------------------------|------|--------------------------|--------------------|
| Training event | | 1,980 | 1,980 |
| Grant funding of activities | | 29,927 | 29,927 |
| Governance costs | | 702 | 702 |
| | | <u>32,609</u> | <u>32,609</u> |

| | Note | Unrestricted funds General £ | Restricted funds £ | Total 2022 £ |
|-----------------------------|------|---------------------------------------|--------------------------|--------------------|
| Grant funding of activities | | - | 73,301 | 73,301 |
| Governance costs | | 2,535 | 1,439 | 3,974 |
| | | <u>2,535</u> | <u>74,740</u> | <u>77,275</u> |

| | Grant funding of activity £ | 2023 £ |
|----------------|-----------------------------------|-----------|
| Grants payable | 29,927 | 29,927 |

| | Grant funding of activity £ | 2022 £ |
|----------------|-----------------------------------|-----------|
| Grants payable | 73,301 | 73,301 |

4 Analysis of governance and support costs

Governance costs

| | Restricted funds £ | Total 2023 £ |
|---|--------------------------|--------------------|
| Independent examiner fees | | |
| Examination of the financial statements | 702 | 702 |
| | <u>702</u> | <u>702</u> |

The Gateway Group

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

| | Unrestricted funds General £ | Restricted funds £ | Total 2022 £ |
|---|---------------------------------------|--------------------------|--------------------|
| Independent examiner fees | | | |
| Examination of the financial statements | - | 836 | 836 |
| Legal fees | 2,535 | - | 2,535 |
| Other governance costs | - | 603 | 603 |
| | <u>2,535</u> | <u>1,439</u> | <u>3,974</u> |

5 Grant-making

Analysis of grants

| | Grants to institutions 2023 £ | 2022 £ |
|----------------|-------------------------------------|---------------|
| Analysis | | |
| Grants payable | <u>29,927</u> | <u>73,301</u> |

The support costs associated with grant-making are £Nil (31 March 2022 - £Nil).

Below are details of material grants made to institutions.

| Name of institution | Activity | 2023 £ | 2022 £ |
|--|----------|-----------|-----------|
| South Lakes Citizens Advice | | - | 50,520 |
| Cumbria CVS | | - | 3,281 |
| Dignity in Dementia CIC | | - | 1,600 |
| Kendal Windows on Art | | - | 1,500 |
| Growing Well | | - | 1,250 |
| Grants of other Institutions, £500 or less | | - | - |
| Gateway Partnership work up | | - | - |
| Kendal Community First | | - | - |
| Learning Plus | | - | - |
| Ambleside Parish Centre | | - | - |
| Sandylands Resident | | - | - |
| Age UK South Lakeland | | 29,927 | 2,645 |
| Gateway Church | | - | - |
| Kendal Gymnastics | | - | - |
| Windermere Park for All | | - | - |
| Wednesday Evening Social | | - | - |
| South Lakeland Hydrotherapy | | - | - |
| Space2Create | | - | - |
| The Well Communities | | - | - |
| Cumbria Alcohol and Drug | | - | - |

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Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

| | | |
|------------------------------|---------------|---------------|
| Light Up Lives CIC | - | - |
| SAFA Cumbria | - | - |
| Sight Advice South Lakes | - | 1,760 |
| Castle Green | - | 1,170 |
| E Groves Meals on Wheels | - | - |
| Kendal 55+ Walking Rugby | - | 500 |
| Burneside Youth Cricket Club | - | 500 |
| Friends of 597 | - | 2,500 |
| Bro Room CIC | - | 5,000 |
| Kendal Rugby Club | - | 1,075 |
| | <u>29,927</u> | <u>73,301</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

| | 2023 £ | 2022 £ |
|---|------------|------------|
| Examination of the financial statements | <u>702</u> | <u>836</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 2023 (continued)

9 Creditors: amounts falling due within one year

| | 2023 £ | 2022 £ |
|----------|------------|------------|
| Accruals | <u>703</u> | <u>667</u> |

10 Funds

| | Balance at 1 April 2022 £ | Resources expended £ | Balance at 31 March 2023 £ |
|----------------------------|---------------------------------|----------------------------|-------------------------------------|
| Unrestricted funds | | | |
| <i>General</i> | | | |
| Unrestricted general funds | 67 | - | 67 |
| Restricted funds | | | |
| SDLC funding | <u>41,058</u> | <u>(32,609)</u> | <u>8,449</u> |
| Total funds | <u>41,125</u> | <u>(32,609)</u> | <u>8,516</u> |

| | Balance at 1 April 2021 £ | Incoming resources £ | Resources expended £ | Transfers £ | Balance at 31 March 2022 £ |
|----------------------------|---------------------------------|----------------------------|----------------------------|----------------|-------------------------------------|
| Unrestricted funds | | | | | |
| <i>General</i> | | | | | |
| Unrestricted general funds | 67 | - | (2,535) | 2,535 | 67 |
| Restricted | | | | | |
| SDLC funding | <u>29,833</u> | <u>88,500</u> | <u>(74,740)</u> | <u>(2,535)</u> | <u>41,058</u> |
| Total funds | <u>29,900</u> | <u>88,500</u> | <u>(77,275)</u> | <u>-</u> | <u>41,125</u> |

11 Analysis of net assets between funds

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2023 £ |
|-------------------------|---------------------------------------|--------------------------|---|
| Current assets | 67 | 9,152 | 9,219 |
| Current liabilities | <u>-</u> | <u>(703)</u> | <u>(703)</u> |
| Total net assets | <u>67</u> | <u>8,449</u> | <u>8,516</u> |

The Gateway Group

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

| | Unrestricted funds General £ | Restricted funds £ | Total funds at 31 March 2022 £ |
|---------------------|---------------------------------------|--------------------------|---|
| Current assets | 67 | 41,725 | 41,792 |
| Current liabilities | <u>-</u> | <u>(667)</u> | <u>(667)</u> |
| Total net assets | <u>67</u> | <u>41,058</u> | <u>41,125</u> |

12 Related party transactions

During the year the charity made the following related party transactions:

Age UK South Lakeland

Age UK South Lakeland manages the charity and also receives grant money from the charity as disclosed in Grant-making.

At the balance sheet date the amount due to/from Age UK South Lakeland was £Nil (2022 - £Nil).