

Registered Charity Number 1173971

GATEWAY M40
TRUSTEES ANNUAL REPORT AND UNINSPECTED ACCOUNTS
YEAR ENDED 31 DECEMBER 2021



GATEWAY M40

GENERAL INFORMATION

TRUSTEES

Christopher Fallone
Stuart Armstrong-Marshall
Simon Fox
Edward Roberts
Qutubuddin Chasma (appointed October 2021)

CHARITY NUMBER

1173971

GOVERNING DOCUMENT

CIO - FOUNDATION
(27 JUL 2017)

REGISTERED OFFICE

The Newton Suite
Wilsons Park
Monsall Road
Manchester
M40 8WN

BANKERS

CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill,
West Malling
Kent
ME19 4JQ

INDEPENDENT EXAMINER

Geoffrey Kwakye-Donkor Bcom, FCCA 25
ROKNOD Accountants
Chartered Certified Accountants
Office No.1 City View Offices
99 Long Street
Manchester M24 6UN

GATEWAY M40

TRUSTEE'S REPORT YEAR ENDED 31ST DECEMBER 2021

The trustees present their report along with the audited financial statements of Gateway M40 for the year ended 31 December 2021. The trustees confirm that the annual report and financial statements comply with the Charities Act 2011, the requirements of the charity's governing document, and 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) as amended in February 2016.

History

Gateway Debt Advice began in May 2016 as small project based at the Church of the Saviour, Collyhurst, North Manchester. It was to provide a locally known and safe place where people could receive free debt advice to help them make a fresh start free of debt. In July 2017 Gateway Debt Advice was constituted as a CIO, Charitable Incorporated Organisation, under the name Gateway M40 – the local postcode designation. In June 2020 Gateway M40 moved its base of operations from Church of the Saviour, which could no longer accommodate the growing needs of the charity, to offices in Wilsons Park, Monsall still within the postcode area.

Governance

Gateway M40 is a Charitable Incorporated Organisation governed by its articles of constitution. Up to 3 but no less than 2 trustees are nominated by the Parochial Church Council (PCC) of Church of the saviour and up to two but no less than one trustee is appointed by the board.

The day-to-day operations of Gateway M40 are delegated to staff and volunteers.

Objects

The purposes of Gateway M40 as set out in its constitution are:

1. The prevention or relief of poverty in the Archdeaconry of Manchester by providing grants, items and services to individuals in need and other organisations working to prevent or relieve poverty.
2. To advance the education of the public in the Archdeaconry of Manchester in money management, budgeting, growing and cooking food and computer skills to enable them to develop their capacity and skills in such a way that they are better able to identify, and help meet, their needs and to participate more fully in society.

GATEWAY M40
TRUSTEE'S REPORT YEAR ENDED 31ST DECEMBER 2021 (continued)

Activities

The core activity of Gateway M40 is to offer free to client debt advice to help them become free of debt. The advice offered considers all options for debt resolution and how they might best serve each individual client. It is always the client's choice as to which option is taken. It is part of our service to help clients maximise their income and minimise their expenditure. This involves help with budget creation, benefit checks and signposting to other services that might help. We work with partners to deliver a food pantry service and manage a food and fuel poverty voucher scheme. The guidance contained in the Charity Commission's general guidance on public benefit is referred to when reviewing the objectives and activities of Gateway M40 and in planning future activities. The Trustees consider that the charity's current activities provide public benefit in accordance with that guidance.

Achievement and Performance

At the beginning of the year (2021) the country was still very much in the grip of Covid-19 and its various lockdown consequences. Fortunately, we were able to build on our hybrid working which had begun in 2020 and continued to serve our clients through these tough times. As Covid restrictions began to ease we carefully returned to face to face services and we began to feel the financial impact these testing times had had not just on the most poor and vulnerable but on a diverse socio-economic range of people and families. We saw many more clients struggling with utility bills, rents and mortgages, we noticed a rise in tenancies under threat, an increase in statutory deductions from Universal Credit payments compounded further by the removal later in the year of the £20 top up. The lifting of the moratoria on debts was followed by a renewed forcefulness from creditors as they sought to recover outstanding amount. Clients are most often vulnerable and present with multiple and complex needs. We have noticed an increase in numbers presenting with significant mental health concerns and not uncommonly with suicidal ideation. Our face to face services are vital to our clients and we are the only debt advisory service in North Manchester providing this. Unsurprisingly all of this means we have seen a marked increase in the number of clients asking for our services not to mention the spike in levels of anxiety and fear.

Gateway has settled well into its new offices in Wilsons park which allow us to have a spacious open plan office for staff and volunteers and two separate offices for quiet working, interviewing clients and small meetings. We now have some provide some Gateway M40 services in 4 different community hubs across North Manchester often working alongside other service providers. We have provided parental referral routes to our services in local schools, spoke to over 300 clients referred through a pilot scheme with local GP's and we have provided debt awareness training for DWP work coaches and NHS community workers.

GATEWAY M40

TRUSTEE'S REPORT YEAR ENDED 31ST DECEMBER 2021 (continued)

We continue to work with The Bread and Butter Thing to offer a weekly food pantry which serves between 50 and 60 families each week – 52 weeks a year. Through this scheme we have been able to create a volunteer pathway that introduces people to different ways to volunteer with Gateway and when circumstances allow employment. This year we welcomed two such volunteers on to Gateways part time payroll. Also in this year we were fortunate enough to receive the funding to continue as agents for the distribution of fuel voucher with over 1500 clients receiving them.

The services Gateway delivers come face to face with real life stories of anguish, physical suffering and sometimes great sadness and tragedy. The trustees are inexpressibly grateful to our staff and volunteers who show such resilient compassion and genuine commitment to those who come to us for help. Without them what Gateway achieves simply could not be done – unsung heroes one and all.

“

*Firstly, I'd like to say a massive thank you. I got a recommendation from someone in my treatment centre that there was a company that may have been able to help me with my debts and I was put onto yourself. I couldn't have imagined how helpful and how resourceful you have been. I started my journey in treatment and I got nothing but help ease of mind and support. This then continued when I got out of treatment as you have hugely helped me in helping deal with my debts relieving my stress and being all round a kind and caring person and this will not be forgotten. You have been able to help resolve all my issues you have been prompt and made the process so easy. I will never forget all you've done and the gratitude I feel is immense. I would highly recommend yourself and company to others moving forward and because of what you have done I can see a future for myself without being burdened by my debts. This journey has been simple and effective, and you have done so much for me. Myself and my family will forever be grateful. Without you I'd be in a mess but because of you I now feel I can focus on my life and forget about my past mistakes. I always know I can contact you if I'm worried or have issues and what you do for people for no personal gain to self is outstanding. Many thanks for everything you have done and continue to do for people. **Mr R aged 33***



*I can't tell you what a blessing the help and support Gateway has given me. The kindness alone has been humbling and I have cried with relief at being able to put food in my fridge having struggled with my debts. Once Gateway took over I have been able to sleep and - you have been a lifeline and I don't think I would be here without you. **Miss S aged 50***

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GATEWAY M40

TRUSTEE'S REPORT YEAR ENDED 31ST DECEMBER 2021 (continued)

The difference we make:

- Over 5,000 people helped in the last 12 months
- Spoke to approximately 30 people a day providing advice and support
- Attended 20 events giving information
- £1.3 million of new debt under management
- £1 million increase in incomes to clients
- 3,000 households served with food support
- 1,500 households issued with fuel vouchers
- 150 Santa sacks delivered to children in need
- Our website at its peak was receiving 500 hits a week
- Our social media presence reached over 1000 followers

During the years we worked with 230 clients in debt. Of these 4 have withdrawn from the debt advice process and 73 have been resolved

Debt resolutions included:

• Bankruptcies,	4
• Debt Relief Orders,	29
• Debt Management Plans	10
• Partial Write Offs	3
• Full Write Offs	4
• Successfully challenged as inappropriate debt claim	20
• Token Payments / Full and Final offers	4

Gateway continues to networks with a wide range of different strategic committees and service providers. The close relationship we enjoy across these networks ensures a caring and holistic approach to client needs that recognises that while debt and poverty have dire consequences for individuals and families they often arise from or are exacerbated by a more complex context and set of needs.

As we reach the end of the year, we are grateful the Gateway team whether employee, volunteer or trustee have been able to meet the growing need in North Manchester around poverty, debt and welfare benefit. We are grateful too for the different ways we have networked with partner agencies to help provide more wholistic responses to ever more complex needs. As we look to the future we do so on the one hand optimistically that all this good work will continue for yet another year but deeply concerned that our sense is that things are going to get more difficult for even more people in the years/s to come. Gateway, we think, is going to have to rise to even greater challenges and to do that we must ensure a stable financial base to the charity.

GATEWAY M40**TRUSTEE'S REPORT YEAR ENDED 31ST DECEMBER 2021 (continued)****Financial Review**

Total incoming resources for the year amounted to £99,150.89 (2020 £190,686.98) and resources expended were £300,876 (2020 £141,462.97). The cash balance at the end of the year is £99,150.89 (2020 £89,838.66). Last year the Charity's income passed the Receipts and Payments threshold and therefore changed from Receipts and Payment accounts to Accrual Accounting. Presented below are simple receipts and payments and inspected accounts can be viewed in the separate accounts document

Gateway M40 - Accounts 2021		CafCash Account	
Expenditure	2020	Income	2020
Net Salary	£ 100,770.05	Lottery	£ 105,080.00
HMRC & NI	£ 23,565.65	NHS MANCHESTER	£ 2,000.00
Pension Payments	£ 10,200.09	CAF	£ 18,531.00
Attachments		Peter Kershaw	£ 2,000.00
Account Fees	£ 96.00	Tudor Trust	£ 2,000.00
Insurances	£ 732.33	Auriga Energy Scheme	£ 135,765.00
Professional Affiliations	£ 1,465.25	MCC	£ 6,163.00
Email & Website	£ 2,701.74	Arms Trust	£ 10,000.00
Telephony: Direct Voice and Data	£ 3,184.86	CSA	£ 10,000.00
Mobile Phone	£ 376.31	DONATIONS	£ 124.70
Postage	£ 874.98	Big Local	£ 8,000.00
Stationery	£ 521.98	CMA	£ 700.00
Office furniture and Equipment	£ 6,549.36	SIPP	£ 255.60
Volunteer Training	£ 330.00	Creative Stream Refund	£ 7.20
Volunteer Travel & Parking Costs		Grant	£ 250.00
Grants	£ 250.00		
BC Charity Development	£ 838.10		
Rent and Utilities	£ 12,889.00		
Business Rates	£ 1,210.93		
Sundry	£ 243.87		
Auriga - Energy Voucher Scheme	£ 114,908.44	Total Income	£ 300,876.50
TBBT Food Voucher Scheme	£ 990.00	Less Expenditure	£ (286,564.27)
TII Expenditure	£ 3,865.33	Cash Funds Brought Forward	£ 84,838.66
Transfer to Gold Account			
Total Expenditure	£ 286,564.27		
		EOY CAF Cash Account Balance	£ 99,150.89

Gateway M40 - Accounts 2021		CafGold Account	
Expenditure	2020	Income	2020
		BROUGHT FORWARD	£ 5,004.39
		26/03/21 Interest	£ 0.12
		28/06/21 Interest	£ 0.13
		27/09/21 Interest	£ 0.13
		29/12/21 Interest	£ 0.12
		TOTALS	£ 5,004.89

GATEWAY M40

TRUSTEE'S REPORT YEAR ENDED 31ST DECEMBER 2021 (continued)

Trustee Responsibilities

The trustees are legally responsible for preparing the annual report and the financial statements. Charity law requires the trustees to keep accounting records in accordance with section 130 of the 2011 Act. Using the guidance of said act the trustees have prepared their account using receipts and payments and consider that an audit is not required and that an independent examination is needed.

The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources. The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charities transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Trustees

The trustees who served during the year were:

Christopher Fallone (Chair)
Stuart Armstrong-Marshall
Simon Fox
Edward Roberts
Qutubuddin Chasma

Chris Fallone (Chair of Trustees)
28th September 2022

GATEWAY M40

***STATEMENT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021***

**INDEPENDENT EXAMINER'S REPORT TO
GATEWAY M40
CHARITY REG. NO. 1173 971**

I report on the accounts of the trust for the year ended 31 December 2021 which are set out on pages 1 and 2

Respective responsibilities of Trustees and examiner

As the Charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities 2011 act (the Act) does not apply.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);*
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and*
- state whether particular matters have come to our attention.*

Basis of independent examiner's statement

My 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 a consideration of any unusual items or disclosures in the accounts ,and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection my examination, no matter has come to my attention.

- 1 which gives us reasonable cause to believe that in any material respect the requirements:*

- to keep accounting records in accordance with section 130 of the Charities Act; and*
- to prepare accounts which accords with the accounting records and comply*
- with the accounting requirements of the Act have not been met;*

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.*

*Geoffrey Kwaky- Donkor (FCCA)
ROKNOD Accountants
Chartered Certified Accountants
Office No.1 City View Offices
99 Long Street
Manchester
M24 6UN*

GATEWAY M40
PROFIT AND LOSS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NO. 1173 971

		<i>Restricted</i>			
	<i>Unrestricted</i>	<i>Income</i>	<i>Endowment</i>	Total	<i>Total</i>
	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	2021	<i>2020</i>
INCOMING RESOURCES	(Note 3)				
<i>Lottery</i>	105,080	-	-	105,080	0
<i>Arms Trust</i>	10,000	-	-	10,000	10,000
<i>Manchester City Council</i>	6,163	-	-	6,163	-
<i>CSA</i>	10,000	-	-	10,000	-
<i>Big Local</i>	8,000	-	-	8,000	-
<i>NHS M/cr Active TII</i>	2,000	-	-	2,000	10,000
<i>Wev Love Manchester</i>	-	-	-	-	1,194
<i>Forever Manchester</i>	-	-	-	-	2,900
<i>CAF Bank</i>	18,531	-	-	18,531	2,180
<i>National Lottery</i>	-	-	-	-	104,950
<i>Peter Kershaw</i>	2,000	-	-	2,000	2,000
<i>Tudor Trust</i>	2,000	-	-	2,000	30,000
<i>Auriga Energy Scheme</i>	135,765	-	-	135,765	37,938
<i>Retail Trust</i>	-	-	-	-	300
<i>Deposit into CAF Gold Account</i>	-	-	-	-	4,000
<i>Reimbursement receipts</i>	-	-	-	-	48
<i>Grant</i>	250	-	-	250	-
<i>Donations</i>	125	-	-	125	-
<i>CMA</i>	700	-	-	700	-
<i>SIPP</i>	256	-	-	256	-
<i>Creative Stream Refund</i>	7	-	-	7	-
<i>Miscellaneous Receipts</i>	1	-	-	1	2
TOTAL INCOMING RESOURCES	300,878	-	-	300,878	205,512

GATEWAY M40
PROFIT AND LOSS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NO. 1173 971

		Unrestricted	Restricted		
	(Notes 4-8)	Funds	Income Funds	Endowment Funds	Total
RESOURCES EXPENDED					2,021
<i>Net Salary</i>		100,770	-	-	100,770
<i>HMRC & NI</i>		23,566	-	-	23,566
<i>Pension Payments</i>		10,200	-	-	10,200
<i>Account Fees</i>		96	-	-	96
<i>Insurances</i>		732	-	-	732
<i>Professional Affiliations</i>		1,465	-	-	1,465
<i>Email & Website</i>		2,702	-	-	2,702
<i>Telephony: Direct Voice and Data</i>		3,185	-	-	3,185
<i>Mobile Phone</i>		376	-	-	376
<i>Postage</i>		875	-	-	875
<i>Stationery</i>		522	-	-	522
<i>Bank Charges</i>		-	-	-	-
<i>Staff & Volunteer Training</i>		330	-	-	330
<i>Grants</i>		250	-	-	250
<i>BC Charity Development</i>		838	-	-	838
<i>Rent and Utilities</i>		12,889	-	-	12,889
<i>Business Rates</i>		1,211	-	-	1,211
<i>Sundry</i>		244	-	-	244
<i>Auriga - Energy Voucher Scheme</i>		114,908	-	-	114,908
<i>TBBT Food Voucher Scheme</i>		990	-	-	990
<i>TII Expenditure</i>		3,865	-	-	3,865
<i>Depreciation of Fixed Assets</i>		1,996	-	-	1,996
<i>Accounting Policy Adjustment</i>		-	-	-	-
TOTAL RESOURCES EXPENDED		282,011	-	-	282,011
<i>Net incoming/(outgoing) resources before transfers</i>		18,867	-	-	18,867
<i>Gross Transfers between funds</i>				-	
<i>Net movement in Funds before other recognised gains/(losses)</i>		18,867	-	-	18,867
NET MOVEMENT IN FUNDS		18,867	-	-	18,867
TOTAL FUNDS BROUGHT FORWARD		93,272	-	-	93,272
TOTAL FUNDS CARRIED FORWARD		112,138	-	-	112,138

**GATEWAY M40
BALANCE SHEET
AS AT 31 DECEMBER 2021**

		<i>Restricted</i>			Total	Total
		<i>Unrestricted</i>	<i>Income</i>	<i>Endowment</i>	2021	2020
		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>		
FIXED ASSETS						
TANGIBLE ASSETS	<i>Note 9</i>	7,983	-	-	7,983	3,290
	<i>Note 10</i>		-	-	-	-
TOTAL FIXED ASSETS		7,983	-	-	7,983	3,290
CURRENT ASSETS						
<i>Stock and Work in Progress</i>		-	-	-	-	-
<i>Debtors and Prepayments</i>	<i>Note 11</i>	-	-	-	-	-
<i>(Short term) investments</i>					-	-
<i>Cash in Hand and at Bank</i>		104,155			104,155	89,842
TOTAL CURRENT ASSETS		104,155	-	-	104,155	89,842
<i>Creditors: amounts</i>	<i>Note 12</i>				-	-
<i>falling due within one year</i>		-			-	
Net Current Assets/(Liabilities)		104,155	-	-	104,155	89,842
Total Assets Less Current Liabilities		112,138	-	-	112,138	93,132
<i>Creditors: amounts</i>	<i>Note 12</i>	-	-	-	-	
<i>falling due after one year</i>						
<i>Provisions for Liabilities and Charges</i>		-	-	-	-	-
NET ASSETS		112,138	-	-	112,138	93,132
FUNDS OF THE CHARITY						
<i>Unrestricted Funds</i>		112,138	-		112,138	93,132
<i>Restricted Income Funds</i>	<i>Note 13</i>	-	-	-	-	-
<i>Endowment Funds</i>						
TOTAL FUNDS		112,138	-	-	112,138	93,132

Signature of Trustee(s) -----

Name REV. CHRISTOPHER FALLONE (CHAIR PERSON)

Date of Approval -----

GATEWAY M40

FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1 BASIS OF PREPARATION

1.1 BASIS OF ACCOUNTING

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

*Accounting and Reporting by Charities- Statement of Recommended Practice (SORP 2011);
and with Accounting Standards;
and with the Charities Act 145*

1.2 CHANGE IN BASIS OF ACCOUNTING

The Charity's income passed the Receipts and Payments threshold this year, the charity therefore changed from Receipts and Payment accounts to Accrual Accounting

1.3 CHANGES TO PREVIOUS ACCOUNTS

There has been an adjustment to the previous year's account by eliminating Fixed Assets from the previous year's account.

1.4 MATERIAL DONATIONS

Material Donations include:

<i>National Lottery</i>	<i>105,080</i>
<i>Auriga Energy Scheme</i>	<i>135,765</i>

GATEWAY M40
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 2 ACCOUNTING POLICIES

This standard list of accounting policies has been applied by the charity.

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 fundraising or contract income) the incoming resources and related expenditure are reported as 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

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

Contractual income and performance related grants

This is only included in the sofa once the related goods or services have been delivered

Gifts in kind

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

GATEWAY M40
FOR THE YEAR ENDED 31 DECEMBER 2021

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal construtive 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 costs of any legal advice to trustees on governance or constitutional matters. They also include Premises costs, made up of Rent Lighting and Heating, Administrative costs including Telephone and internet, postage and stationery, as well as Travel and other Volunteers expenses

Grant with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the receipient of the grant has provided the specific service or output.

Grants payable without performance condition

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg 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 the Charity

These are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost or a reasonable value on receipt.

Investments

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

GATEWAY M40
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 3

Analysis of incoming resources

	2021	2020
<i>Analysis</i>	£	£
<i>Lottery</i>	105,080	0
<i>Arms Trust</i>	10,000	10,000
<i>Manchester City Council</i>	6,163	-
<i>CSA</i>	10,000	-
<i>Big Local</i>	8,000	-
<i>NHS M/cr Active TII</i>	2,000	10,000
<i>Wev Love Manchester</i>	-	1,194
<i>Forever Manchester</i>	-	2,900
<i>CAF Bank</i>	18,531	2,180
<i>National Lottery</i>	-	104,950
<i>Peter Kershaw</i>	2,000	2,000
<i>Tudor Trust</i>	2,000	30,000
<i>Auriga Energy Scheme</i>	135,765	37,938
<i>Retail Trust</i>	-	300
<i>Deposit into CAF Gold Account</i>	-	4,000
<i>Reimbursement receipts</i>	-	48
<i>Grant</i>	250	-
<i>Donations</i>	125	-
<i>CMA</i>	700	-
<i>SIPP</i>	256	-
<i>Creative Stream Refund</i>	7	-
<i>Miscellaneous Receipts</i>	1	2
 TOTAL INCOMING RESOURCES	 300,878	 205,512

GATEWAY M40
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 4

Analysis of Resources expended

Costs of generating voluntary income

<i>Charitable activities</i>	<i>Analysis</i>	2021	2020
		£	£
<i>Net Salary</i>		100,770	62,844
<i>HMRC & NI</i>		23,566	13,856
<i>Pension Payments</i>		10,200	7,003
<i>Account Fees</i>		96	-
<i>Insurances</i>		732	698
<i>Professional Affiliations</i>		1,465	1,328
<i>Email & Website</i>		2,702	1,103
<i>Telephony: Direct Voice and Data</i>		3,185	5,507
<i>Mobile Phone</i>		376	303
<i>Postage</i>		875	860
<i>Stationery</i>		522	-
<i>Volunteer Training</i>		330	120
<i>Bank Charges</i>		-	60
<i>Grants</i>		250	-
<i>BC Charity Development</i>		838	1,139
<i>Sundry</i>		244	847
<i>Auriga - Energy Voucher Scheme</i>		114,908	33,263
<i>TBBT Food Voucher Scheme</i>		990	23
<i>TII Expenditure</i>		3,865	3,415
<i>Depreciation of Fixed Assets</i>		1,996	-
<i>Accounting Policy Adjustment</i>		-	3,861
Total		267,911	136,230

<i>Premises Costs</i>			
<i>Rent and Utilities</i>		12,889	12,626
<i>Business Rates</i>		1,211	
Total		14,100	12,626

GATEWAY M40
NOTES TO THE ACCOUNTS

Note 5

Support Costs

	<i>Fundraisin activity</i>	<i>Charitable activity</i>	<i>Governanc activity</i>	<i>Total Cost</i>	<i>Cost</i>
<i>Support cost type</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>

Total

-	-	-	-	-
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Note 6

DETAILS OF CERTAIN ITEMS OF EXPENDITURE

6.1 Trustee expenses

	2021	2020
<i>Number of trustees who were paid expenses</i>	None	None
<i>Nature of expenses</i>	N/A	N/A
<i>Total amout paid</i>		

6.2 Fees for examination or audit of the accounts

	2021	2020
<i>Independent examiner's or auditors' fees for reporting on the accounts</i>	-	-
<i>Other fees (e.g. advise, consultancy, accountancy, services) paid to the independent examiner or auditor.</i>	-	-
	-	-

GATEWAY M40
NOTES TO THE ACCOUNTS

Note 7

Paid employees

<i>7.1 Staff costs</i>	<i>2021</i> <i>£</i>	<i>2020</i> <i>£</i>
<i>Net wages, salaries and benefits in kind</i>	100,770	62,844
<i>Tax & National Insurance to HM revenue & Customs</i>	23,566	13,856
<i>Pension costs</i>	10,200	7,003
 <i>7.2 Average number of full-time equivalent employees in the year</i>	 <i>2021</i> <i>Number</i>	 <i>2020</i> <i>Number</i>
	8	5
 <i>Total</i>	 <hr/> 8 <hr/>	 <hr/> 5 <hr/>

Pension Scheme in operation.

NEST PENSION **NEST PENSION**

GATEWAY M40
NOTES TO THE ACCOUNTS

Grantmaking

<i>8.1 Total Value of grants</i>	<i>Grants to Institutions Total £</i>	<i>Individuals</i>
	<i>NONE</i>	<i>NONE</i>

<i>Total</i>	<hr/> - <hr/>
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8.2 Grantmaking costs

The Charity does not prepare accounts based on "Activity Basis"

<i>8.3 Material Grants to Institutions</i>	<i>Total Grant Paid £</i>
<i>Names of Institutions Purpose</i>	

<i>Total</i>	<hr/> - <hr/>
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GATEWAY M40
NOTES TO THE ACCOUNTS

Note 9 TANGIBLE FIXED ASSETS

9.1 cost or valuation

	<i>Freehold Land & Buildings</i>	<i>Other Land & Buildings</i>	<i>Plant Machinery & Motor Vehicles</i>	<i>Fixtures, Payments on Fittings & account and Equipments assets under construction</i>	<i>Total</i>
	£	£	£	£	£
<i>Balance b/fwd</i>	-	-	-	3,430	3,430
<i>Additions</i>	-	-	-	6,549	6,549
<i>Disposals</i>	-	-	-	-	-
<i>Transfers</i>	-	-	-	-	-
<i>Balance c/fwd</i>	-	-	-	9,979	9,979

9.2 Accumulated depreciation and impairment provisions

<i>Basis Rate</i>	<i>SL or RB 0%</i>	<i>SL or RB 0%</i>	<i>SL or RB 0%</i>	<i>SL or RB 0%</i>	<i>SL or RB 0%</i>	
<i>Balance b/fwd</i>	-	-	-	-	-	-
<i>Charge for the year</i>	-	-	-	1,996	-	1,996
<i>Impairment provisions</i>	-	-	-	-	-	-
<i>Revaluations</i>	-	-	-	-	-	-
<i>Disposals</i>	-	-	-	-	-	-
<i>Transfers</i>	-	-	-	-	-	-
<i>Balance c/fwd</i>	-	-	-	1,996	-	1,996

9.3 Net book value

<i>carried forward</i>	-	-	-	7,983	-	7,983
<i>brought forward</i>	-	-	-	3,430	-	3,430

9.4 Revaluation

The Charity has not revalued any of her assets

Note 10 Investment Assets

-
-

GATEWAY M40
NOTES TO THE ACCOUNTS

Note 11 Debtors and Prepayments

<i>Analysis of debtors</i>	<i>Amounts falling due within one year 2021 £</i>	<i>Amounts falling due after more than one year 2020 £</i>
<i>Trade debtors</i>	-	-
<i>Amounts due from subsidiary and associated undertakings</i>	-	-
<i>Other debtors (Gift Aid Receivable)</i>	-	-
	-	-
Total	-	-

Creditors and Accruals

<i>12.1 Analysis of creditors</i>	<i>Amounts falling due within one year 2021 £</i>	<i>2020</i>	<i>Amounts falling due after more than one year 2021 £</i>	<i>2020</i>
<i>Loans and overdrafts</i>			-	-
<i>Amounts due to subsidiary and assoicated Undertakings</i>			-	
<i>Other creditors</i>			-	
<i>Accruals and deferred income</i>	-	-		
Total	-	-	-	-

12.2 Security Over Assets

Note 13 *Endowment and Restricted income funds*

please give a brief description of any of the following type of funds held by the charity:

Restricted income funds, including special trusts, of the charity ®

$$R$$

<i>Fund balances</i>	<i>Incoming</i>	<i>Outgoing</i>	<i>Transfers</i>	<i>Gains and</i>	<i>Fund balance</i>
<i>b/fwd</i>	<i>resources</i>	<i>resources</i>		<i>losses</i>	<i>C/fwd</i>
£	£	£	£	£	£

<i>Total funds</i>	-	-	-	-	-	-
--------------------	---	---	---	---	---	---

<i>From fund (name)</i>	<i>To Fund (name)</i>	<i>Reason</i>	<i>Amount</i>
			£
			-
			<hr/>
			-

GATEWAY M40
NOTES TO THE ACCOUNTS

Note 14 **Transactions with Related Parties**

14.1 Remuneration and benefits

<i>Name of trustee or connected party</i>	<i>Legal authority(eg order, governing document)</i>	<i>Amounts paid or benefit value</i>	
		2021	2020
		£	£
N/A		-	-

<i>name of trustee or connected party</i>	<i>legal authority</i>		<i>Amount owing 2021</i>	<i>Amount owing 2020</i>
			£	£
<i>due to trustees and related parties</i>	NONE	NONE	NONE	NONE
<i>due from trustees and related parties</i>	NONE	NONE	NONE	NONE

14.3 Other transaction(s) with trustees or related parties

<i>Name of the trustee or related party</i>	<i>Relationship to Charity</i>	<i>Description of the transaction(s)</i>	<i>This year</i>	<i>This year</i>
			£	£

GATEWAY M40

***STATEMENT OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021***

**INDEPENDENT EXAMINER'S REPORT TO
GATEWAY M40
CHARITY REG. NO. 1173 971**

I report on the accounts of the trust for the year ended 31 December 2021 which are set out on pages 1 and 2

Respective responsibilities of Trustees and examiner

As the Charity's trustees, you are responsible for the preparation of the accounts; you consider that the audit requirement of section 144 of the Charities 2011 act (the Act) does not apply.

It is my responsibility to:

- examine the accounts (under section 145 of the Charities Act);*
- follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the Charities Act); and*
- state whether particular matters have come to our attention.*

Basis of independent examiner's statement

My 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 a consideration of any unusual items or disclosures in the accounts ,and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the accounts.

Independent examiner's statement

In connection my examination, no matter has come to my attention.

- 1 which gives us reasonable cause to believe that in any material respect the requirements:*

- to keep accounting records in accordance with section 130 of the Charities Act; and*
- to prepare accounts which accords with the accounting records and comply*
- with the accounting requirements of the Act have not been met;*

- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.*

*Geoffrey Kwaky- Donkor (FCCA)
ROKNOD Accountants
Chartered Certified Accountants
Office No.1 City View Offices
99 Long Street
Manchester
M24 6UN*

GATEWAY M40
PROFIT AND LOSS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NO. 1173 971

		<i>Restricted</i>			
	<i>Unrestricted</i>	<i>Income</i>	<i>Endowment</i>	Total	<i>Total</i>
	<i>Funds</i>	<i>Funds</i>	<i>Funds</i>	2021	<i>2020</i>
INCOMING RESOURCES	(Note 3)				
<i>Lottery</i>	105,080	-	-	105,080	0
<i>Arms Trust</i>	10,000	-	-	10,000	10,000
<i>Manchester City Council</i>	6,163	-	-	6,163	-
<i>CSA</i>	10,000	-	-	10,000	-
<i>Big Local</i>	8,000	-	-	8,000	-
<i>NHS M/cr Active TII</i>	2,000	-	-	2,000	10,000
<i>Wev Love Manchester</i>	-	-	-	-	1,194
<i>Forever Manchester</i>	-	-	-	-	2,900
<i>CAF Bank</i>	18,531	-	-	18,531	2,180
<i>National Lottery</i>	-	-	-	-	104,950
<i>Peter Kershaw</i>	2,000	-	-	2,000	2,000
<i>Tudor Trust</i>	2,000	-	-	2,000	30,000
<i>Auriga Energy Scheme</i>	135,765	-	-	135,765	37,938
<i>Retail Trust</i>	-	-	-	-	300
<i>Deposit into CAF Gold Account</i>	-	-	-	-	4,000
<i>Reimbursement receipts</i>	-	-	-	-	48
<i>Grant</i>	250	-	-	250	-
<i>Donations</i>	125	-	-	125	-
<i>CMA</i>	700	-	-	700	-
<i>SIPP</i>	256	-	-	256	-
<i>Creative Stream Refund</i>	7	-	-	7	-
<i>Miscellaneous Receipts</i>	1	-	-	1	2
TOTAL INCOMING RESOURCES	300,878	-	-	300,878	205,512

GATEWAY M40
PROFIT AND LOSS ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2021

CHARITY NO. 1173 971

		Unrestricted	Restricted		
	(Notes 4-8)	Funds	Income Funds	Endowment Funds	Total
RESOURCES EXPENDED					2,021
<i>Net Salary</i>		100,770	-	-	100,770
<i>HMRC & NI</i>		23,566	-	-	23,566
<i>Pension Payments</i>		10,200	-	-	10,200
<i>Account Fees</i>		96	-	-	96
<i>Insurances</i>		732	-	-	732
<i>Professional Affiliations</i>		1,465	-	-	1,465
<i>Email & Website</i>		2,702	-	-	2,702
<i>Telephony: Direct Voice and Data</i>		3,185	-	-	3,185
<i>Mobile Phone</i>		376	-	-	376
<i>Postage</i>		875	-	-	875
<i>Stationery</i>		522	-	-	522
<i>Bank Charges</i>		-	-	-	-
<i>Staff & Volunteer Training</i>		330	-	-	330
<i>Grants</i>		250	-	-	250
<i>BC Charity Development</i>		838	-	-	838
<i>Rent and Utilities</i>		12,889	-	-	12,889
<i>Business Rates</i>		1,211	-	-	1,211
<i>Sundry</i>		244	-	-	244
<i>Auriga - Energy Voucher Scheme</i>		114,908	-	-	114,908
<i>TBBT Food Voucher Scheme</i>		990	-	-	990
<i>TII Expenditure</i>		3,865	-	-	3,865
<i>Depreciation of Fixed Assets</i>		1,996	-	-	1,996
<i>Accounting Policy Adjustment</i>		-	-	-	-
TOTAL RESOURCES EXPENDED		282,011	-	-	282,011
<i>Net incoming/(outgoing) resources before transfers</i>		18,867	-	-	18,867
<i>Gross Transfers between funds</i>				-	
<i>Net movement in Funds before other recognised gains/(losses)</i>		18,867	-	-	18,867
NET MOVEMENT IN FUNDS		18,867	-	-	18,867
TOTAL FUNDS BROUGHT FORWARD		93,272	-	-	93,272
TOTAL FUNDS CARRIED FORWARD		112,138	-	-	112,138

**GATEWAY M40
BALANCE SHEET
AS AT 31 DECEMBER 2021**

		<i>Restricted</i>			Total	Total
		<i>Unrestricted</i>	<i>Income</i>	<i>Endowment</i>	2021	2020
		<i>Funds</i>	<i>Funds</i>	<i>Funds</i>		
FIXED ASSETS						
TANGIBLE ASSETS	<i>Note 9</i>	7,983	-	-	7,983	3,290
	<i>Note 10</i>		-	-	-	-
TOTAL FIXED ASSETS		7,983	-	-	7,983	3,290
CURRENT ASSETS						
<i>Stock and Work in Progress</i>		-	-	-	-	-
<i>Debtors and Prepayments</i>	<i>Note 11</i>	-	-	-	-	-
<i>(Short term) investments</i>					-	-
<i>Cash in Hand and at Bank</i>		104,155			104,155	89,842
TOTAL CURRENT ASSETS		104,155	-	-	104,155	89,842
<i>Creditors: amounts</i>	<i>Note 12</i>				-	-
<i>falling due within one year</i>		-			-	
Net Current Assets/(Liabilities)		104,155	-	-	104,155	89,842
Total Assets Less Current Liabilities		112,138	-	-	112,138	93,132
<i>Creditors: amounts</i>	<i>Note 12</i>	-	-	-	-	
<i>falling due after one year</i>						
<i>Provisions for Liabilities and Charges</i>		-	-	-	-	-
NET ASSETS		112,138	-	-	112,138	93,132
FUNDS OF THE CHARITY						
<i>Unrestricted Funds</i>		112,138	-		112,138	93,132
<i>Restricted Income Funds</i>	<i>Note 13</i>	-	-	-	-	-
<i>Endowment Funds</i>						
TOTAL FUNDS		112,138	-	-	112,138	93,132

Signature of Trustee(s) -----

Name REV. CHRISTOPHER FALLONE (CHAIR PERSON)

Date of Approval -----

GATEWAY M40

FOR THE YEAR ENDED 31 DECEMBER 2021

NOTE 1 BASIS OF PREPARATION

1.1 BASIS OF ACCOUNTING

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

*Accounting and Reporting by Charities- Statement of Recommended Practice (SORP 2011);
and with Accounting Standards;
and with the Charities Act 145*

1.2 CHANGE IN BASIS OF ACCOUNTING

The Charity's income passed the Receipts and Payments threshold this year, the charity therefore changed from Receipts and Payment accounts to Accrual Accounting

1.3 CHANGES TO PREVIOUS ACCOUNTS

There has been an adjustment to the previous year's account by eliminating Fixed Assets from the previous year's account.

1.4 MATERIAL DONATIONS

Material Donations include:

<i>National Lottery</i>	<i>105,080</i>
<i>Auriga Energy Scheme</i>	<i>135,765</i>

GATEWAY M40
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 2 ACCOUNTING POLICIES

This standard list of accounting policies has been applied by the charity.

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 fundraising or contract income) the incoming resources and related expenditure are reported as 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

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

Contractual income and performance related grants

This is only included in the sofa once the related goods or services have been delivered

Gifts in kind

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

GATEWAY M40
FOR THE YEAR ENDED 31 DECEMBER 2021

EXPENDITURE AND LIABILITIES

Liability recognition

Liabilities are recognised as soon as there is a legal 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 costs of any legal advice to trustees on governance or constitutional matters. They also include Premises costs, made up of Rent Lighting and Heating, Administrative costs including Telephone and internet, postage and stationery, as well as Travel and other Volunteers expenses

Grant with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance condition

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg 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 the Charity

These are capitalised if they can be used for more than one year, and cost at least £300. They are valued at cost or a reasonable value on receipt.

Investments

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

GATEWAY M40
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 3

Analysis of incoming resources

	2021	2020
<i>Analysis</i>	£	£
<i>Lottery</i>	105,080	0
<i>Arms Trust</i>	10,000	10,000
<i>Manchester City Council</i>	6,163	-
<i>CSA</i>	10,000	-
<i>Big Local</i>	8,000	-
<i>NHS M/cr Active TII</i>	2,000	10,000
<i>Wev Love Manchester</i>	-	1,194
<i>Forever Manchester</i>	-	2,900
<i>CAF Bank</i>	18,531	2,180
<i>National Lottery</i>	-	104,950
<i>Peter Kershaw</i>	2,000	2,000
<i>Tudor Trust</i>	2,000	30,000
<i>Auriga Energy Scheme</i>	135,765	37,938
<i>Retail Trust</i>	-	300
<i>Deposit into CAF Gold Account</i>	-	4,000
<i>Reimbursement receipts</i>	-	48
<i>Grant</i>	250	-
<i>Donations</i>	125	-
<i>CMA</i>	700	-
<i>SIPP</i>	256	-
<i>Creative Stream Refund</i>	7	-
<i>Miscellaneous Receipts</i>	1	2
 TOTAL INCOMING RESOURCES	 300,878	 205,512

GATEWAY M40
FOR THE YEAR ENDED 31 DECEMBER 2021

Note 4

Analysis of Resources expended

Costs of generating voluntary income

<i>Charitable activities</i>	<i>Analysis</i>	2021	2020
		£	£
<i>Net Salary</i>		100,770	62,844
<i>HMRC & NI</i>		23,566	13,856
<i>Pension Payments</i>		10,200	7,003
<i>Account Fees</i>		96	-
<i>Insurances</i>		732	698
<i>Professional Affiliations</i>		1,465	1,328
<i>Email & Website</i>		2,702	1,103
<i>Telephony: Direct Voice and Data</i>		3,185	5,507
<i>Mobile Phone</i>		376	303
<i>Postage</i>		875	860
<i>Stationery</i>		522	-
<i>Volunteer Training</i>		330	120
<i>Bank Charges</i>		-	60
<i>Grants</i>		250	-
<i>BC Charity Development</i>		838	1,139
<i>Sundry</i>		244	847
<i>Auriga - Energy Voucher Scheme</i>		114,908	33,263
<i>TBBT Food Voucher Scheme</i>		990	23
<i>TII Expenditure</i>		3,865	3,415
<i>Depreciation of Fixed Assets</i>		1,996	-
<i>Accounting Policy Adjustment</i>		-	3,861
Total		267,911	136,230

<i>Premises Costs</i>			
<i>Rent and Utilities</i>		12,889	12,626
<i>Business Rates</i>		1,211	
Total		14,100	12,626

GATEWAY M40
NOTES TO THE ACCOUNTS

Note 5

Support Costs

	<i>Fundraisin activity</i>	<i>Charitable activity</i>	<i>Governanc activity</i>	<i>Total Cost</i>	<i>Cost</i>
<i>Support cost type</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>	<i>None</i>
<i>Total</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>

Note 6

DETAILS OF CERTAIN ITEMS OF EXPENDITURE

6.1 Trustee expenses

	2021	2020
<i>Number of trustees who were paid expenses</i>	<i>None</i>	<i>None</i>
<i>Nature of expenses</i>	<i>N/A</i>	<i>N/A</i>
<i>Total amout paid</i>		

6.2 Fees for examination or audit of the accounts

	2021	2020
<i>Independent examiner's or auditors' fees for reporting on the accounts</i>	<i>-</i>	<i>-</i>
<i>Other fees (e.g. advise, consultancy, accountancy, services) paid to the independent examiner or auditor.</i>	<i>-</i>	<i>-</i>
	<i>-</i>	<i>-</i>

GATEWAY M40
NOTES TO THE ACCOUNTS

Note 7

Paid employees

<i>7.1 Staff costs</i>	<i>2021</i> <i>£</i>	<i>2020</i> <i>£</i>
<i>Net wages, salaries and benefits in kind</i>	100,770	62,844
<i>Tax & National Insurance to HM revenue & Customs</i>	23,566	13,856
<i>Pension costs</i>	10,200	7,003
 <i>7.2 Average number of full-time equivalent employees in the year</i>	 <i>2021</i> <i>Number</i>	 <i>2020</i> <i>Number</i>
	8	5
 <i>Total</i>	 <hr/> 8 <hr/>	 <hr/> 5 <hr/>

Pension Scheme in operation.

NEST PENSION **NEST PENSION**

GATEWAY M40
NOTES TO THE ACCOUNTS

Grantmaking

8.1 Total Value of grants	<i>Grants to Institutions Total £</i>	<i>Individuals</i>
	<i>NONE</i>	<i>NONE</i>

<i>Total</i>	<hr style="border: none; border-top: 1px solid black;"/> <div style="text-align: center;">-</div> <hr style="border: none; border-top: 1px solid black;"/>
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8.2 Grantmaking costs

The Charity does not prepare accounts based on "Activity Basis"

8.3 Material Grants to Institutions	<i>Total Grant Paid £</i>
<i>Names of Institutions Purpose</i>	

<i>Total</i>	<hr style="border: none; border-top: 1px solid black;"/> <div style="text-align: center;">-</div> <hr style="border: none; border-top: 1px solid black;"/>
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GATEWAY M40
NOTES TO THE ACCOUNTS

Note 9 TANGIBLE FIXED ASSETS

9.1 cost or valuation

	<i>Freehold Land & Buildings</i>	<i>Other Land & Buildings</i>	<i>Plant Machinery & Motor Vehicles</i>	<i>Fixtures, Payments on Fittings & account and Equipments assets under construction</i>	<i>Total</i>
	£	£	£	£	£
<i>Balance b/fwd</i>	-	-	-	3,430	3,430
<i>Additions</i>	-	-	-	6,549	6,549
<i>Disposals</i>	-	-	-	-	-
<i>Transfers</i>	-	-	-	-	-
<i>Balance c/fwd</i>	-	-	-	9,979	9,979

9.2 Accumulated depreciation and impairment provisions

<i>Basis Rate</i>	<i>SL or RB 0%</i>	<i>SL or RB 0%</i>	<i>SL or RB 0%</i>	<i>SL or RB 0%</i>	<i>SL or RB 0%</i>	
<i>Balance b/fwd</i>	-	-	-	-	-	-
<i>Charge for the year</i>	-	-	-	1,996	-	1,996
<i>Impairment provisions</i>	-	-	-	-	-	-
<i>Revaluations</i>	-	-	-	-	-	-
<i>Disposals</i>	-	-	-	-	-	-
<i>Transfers</i>	-	-	-	-	-	-
<i>Balance c/fwd</i>	-	-	-	1,996	-	1,996

9.3 Net book value

<i>carried forward</i>	-	-	-	7,983	-	7,983
<i>brought forward</i>	-	-	-	3,430	-	3,430

9.4 Revaluation

The Charity has not revalued any of her assets

Note 10 Investment Assets

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GATEWAY M40
NOTES TO THE ACCOUNTS

Note 11 Debtors and Prepayments

<i>Analysis of debtors</i>	<i>Amounts falling due</i>	<i>Amounts falling due after</i>
	<i>within one year</i>	<i>more than one year</i>
	2021	2020
	£	£
<i>Trade debtors</i>	-	-
<i>Amounts due from subsidiary and associated undertakings</i>	-	-
<i>Other debtors (Gift Aid Receivable)</i>	-	-
	-	-
Total	-	-

Creditors and Accruals

<i>12.1 Analysis of creditors</i>	<i>Amounts falling due</i>		<i>Amounts falling due after</i>	
	<i>within one year</i>		<i>more than one year</i>	
	2021	2020	2021	2020
	£		£	
<i>Loans and overdrafts</i>			-	-
<i>Amounts due to subsidiary and assoicated Undertakings</i>			-	
<i>Other creditors</i>			-	
<i>Accruals and deferred income</i>	-	-		
Total	-	-	-	-

12.2 Security Over Assets

GATEWAY M40
NOTES TO THE ACCOUNTS

Note 13 **Endowment and Restricted income funds**

13.1 funds held

please give a brief description of any of the following type of funds held by the charity:

Permanent endowment funds (PE)
Expendable endowment funds (EE); and
Restricted income funds, including special trusts, of the charity ®

<i>Fund Name</i>	<i>Type PE, EE or R</i>	<i>Purpose and Restrictions</i>
	<i>R</i>	

13.2 Movement of major funds

	<i>Fund balances b/fwd</i>	<i>Incoming resources</i>	<i>Outgoing resources</i>	<i>Transfers</i>	<i>Gains and losses</i>	<i>Fund balance C/fwd</i>
	£	£	£	£	£	£
<i>Total funds</i>	-	-	-	-	-	-

13.3 Transfers between funds

<i>From fund (name)</i>	<i>To Fund (name)</i>	<i>Reason</i>	<i>Amount</i>
			£
			-
			-

GATEWAY M40
NOTES TO THE ACCOUNTS

Note 14 **Transactions with Related Parties**

14.1 Remuneration and benefits

<i>Name of trustee or connected party</i>	<i>Legal authority(eg order, governing document)</i>	<i>Amounts paid or benefit value</i>	
		2021	2020
		£	£
N/A		-	-

<i>name of trustee or connected party</i>	<i>legal authority</i>		<i>Amount owing 2021</i>	<i>Amount owing 2020</i>
			£	£
<i>due to trustees and related parties</i>	NONE	NONE	NONE	NONE
<i>due from trustees and related parties</i>	NONE	NONE	NONE	NONE

14.3 Other transaction(s) with trustees or related parties

<i>Name of the trustee or related party</i>	<i>Relationship to Charity</i>	<i>Description of the transaction(s)</i>	<i>This year</i>	<i>This year</i>
			£	£