

GATEWAY CHURCH EPSOM

England & Wales · Charity number 1194868

Details

Other names	GATEWAY CHURCH
Status	Registered
Legal form	CIO
Registered	2021-06-21
Register	View on the Charity Commission register

Contact

Address	72 The Greenway Epsom KT18 7JA
Phone	07920820038
Email	rob@gateway-church.uk
Website	www.gateway-church.uk

Activities

Objects: THE OBJECT OF THE CIO IS, FOR THE PUBLIC BENEFIT, THE ADVANCEMENT OF THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF FAITH IN EPSOM, SURREY AND SUCH OTHER PARTS OF THE UNITED KINGDOM AND THE WORLD AS THE CHARITY TRUSTEES MAY FROM TIME TO TIME DECIDE.

Activities: We are a church in Epsom that exists to worship God, support those in need, grow a caring and loving community and proclaim the good news of Jesus Christ to those around us.

Classification

- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Children/young People, The General Public/mankind

Geography

- Surrey

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£41,518	£55,626	-	-
2023-12-31	£39,964	£39,584	-	-
2022-12-31	£48,181	£30,155	-	-
2021-12-31	£102,409	£26,100	-	-

Trustees

Name	Role	Appointed
Robert Norman Carter	Chair	2020-05-06
Alistair Thomas Wells		2020-05-06
Barnaby John Dunlop		2020-06-05
Janice Selomie Lampard		2020-06-05
Robert Horn		2021-10-11

GATEWAY CHURCH EPSOM

England & Wales - Charity number 1194868

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
for
Gateway Church

Ark Accountancy Limited
Chartered Certified Accountant
56-58 High Street
Ewell
Epsom
Surrey
KT17 1RW

Gateway Church

Contents of the Financial Statements
for the Year Ended 31 December 2024

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the CIO is, for the public benefit, the advancement of the Christian faith in accordance with the statement of faith in Epsom Surrey and such other parts of the United Kingdom and the world as the charity trustees may from time to time decide

Significant activities

Overview - The Church continues to build a strong Christian community. It does this through meeting as a church group either through community-based activities that take place midweek or as a large group meeting on a Sunday in any given week. We have continued to meet in a local Secondary School on Sunday mornings.

Finances - Our giving to the church has been made up of regular giving of people within Gateway church, friends of Gateway church and one-off gifts. It is intended that sufficient reserves are maintained in order to enable the charity to undertake its financial commitments.

Midweek - We have continued to meet in the week in smaller groups. These are great opportunities to build friendships and connect with those in our community.

Prayer - This continues to be a priority and we meet monthly to pray as well as ad-hoc early morning prayer or lunchtime prayer gatherings which anyone is welcome to join. We also pray with other church leaders in Epsom and attend prayer days organised centrally by ChristCentral Churches and New Frontiers.

Kids and Youth - We have a small number of children in our church ranging from infants school to secondary school age. Every Sunday there are a range of activities to cater for each age group with parents and youth getting stuck into help serve on a Sunday morning. The youth have a separate meeting in the week on a Friday night where they meet to build friendship and learn more about their Christian faith. The youth returned to Newday this summer, a Christian youth festival. Here they met with other Christians, had some great teaching and enjoyed lots of fun activities.

Leadership/Training - As a church community we have encouraged everyone to come and serve at the Newday festival, this gives us opportunity to have community together and serve the 9000 young people that attend. We also attended the 3 day ChristCentral Leadership conference in Darlington in the summer term.

Church weekend away - In the Autumn this year we also had a weekend away which was a great time of fellowship and friendship. It was also an opportunity to learn more about our Christian faith as well, invite friends to come along and get to know each other better.

Pastoral Care - This takes place through the church leader and his wife, within small midweek groups and church members caring for each other.

Epsom churches - In 2024 we joined Churches Together in Epsom where we hope to build stronger connections with other Christians and churches within our local area.

Public benefit

Activities undertaken for the public benefit include Sunday morning meetings, the youth group, picnic in the park, café church and goody bags on Halloween night

Volunteers

All church members are volunteers to do some serving within the life of the church, There are no specific contracts for this service. These numbered 15-20

Gateway Church

Report of the Trustees for the Year Ended 31 December 2024

FINANCIAL REVIEW

Financial position

The charity has a stable financial position, although in 2024 the charity needed to use some of its reserves. The charity had an income of £41,286 (2023 £39,964), expenditure of £55,626 (2023 £39,584) and a deficit for the year of £14,314 (2023 £380). This was due to extra salary costs, youth work and the church weekend away.

Principal funding sources

The principal funding sources were donations totalling £7,210 from gift aid tax refunds and £31,345 from individuals who either attend Gateway Church or support the charity's work.

Going concern

It is anticipated that the church will continue to exist in the future with no expectation of closure. The charity is in a financially stable position going forward.

FUTURE PLANS

These include a weekend away for church community, leadership team expansion, an on the ground youth team rather than online and future relaunch of Alpha courses,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation, company number CE025559, a charity registered as a body corporate under part 11 of the Charities Act 2011

Recruitment and appointment of new trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to Rob Carter. New trustees are recruited and appointed by the existing trustees and receive relevant training.

Organisational structure

This consists of trustees/leadership team, small group leaders and church members

Induction and training of new trustees

All new trustees read the document 'The role and responsibilities of trustees', have a chance to attend trustees meetings and are fully appraised of the requirements of being a trustee. Four trustees did trustee training with stewardship in May 2020.

Related parties

Remuneration was paid to one trustee which is permitted under the Constitution. All related parties left the trustees' meeting when this was discussed to ensure there was no conflict of interest

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1194868

Principal address

72 The Greenway
Epsom
Surrey
KT18 7JA

Trustees

Mr R N Carter Pastor
Mr R Horn
Ms J S Lampard
Mr B J Dunlop
Mr A T Wells

Gateway Church

Report of the Trustees
for the Year Ended 31 December 2024

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mary E Ryan
Ark Accountancy Limited
Chartered Certified Accountant
56-58 High Street
Ewell
Epsom
Surrey
KT17 1RW

Approved by order of the board of trustees on 28 June 2025 and signed on its behalf by:

Mr R N Carter - Trustee

Independent examiner's report to the trustees of Gateway Church

I report to the charity trustees on my examination of the accounts of Gateway Church (the Trust) for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 applicable 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.

Mary E Ryan

Ark Accountancy Limited
Chartered Certified Accountant
56-58 High Street
Ewell
Epsom
Surrey
KT17 1RW

22 July 2025

Gateway Church

Statement of Financial Activities
for the Year Ended 31 December 2024

	Notes	31.12.24 Unrestricted fund £	31.12.23 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		38,555	39,886
Charitable activities			
Church activities		2,720	-
Investment income	2	243	78
Total		<u>41,518</u>	<u>39,964</u>
EXPENDITURE ON			
Charitable activities			
Church activities		<u>55,626</u>	<u>39,584</u>
NET INCOME/(EXPENDITURE)		(14,108)	380
RECONCILIATION OF FUNDS			
Total funds brought forward		94,715	94,335
TOTAL FUNDS CARRIED FORWARD		<u><u>80,607</u></u>	<u><u>94,715</u></u>

Gateway Church

Balance Sheet
31 December 2024

		31.12.24 Unrestricted fund £	31.12.23 Total funds £
CURRENT ASSETS	Notes		
Debtors	7	7,348	7,998
Cash at bank		73,584	87,673
		<u>80,932</u>	<u>95,671</u>
CREDITORS			
Amounts falling due within one year	8	(325)	(956)
		<u>80,607</u>	<u>94,715</u>
NET CURRENT ASSETS			
		<u>80,607</u>	<u>94,715</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>80,607</u>	<u>94,715</u>
NET ASSETS		<u>80,607</u>	<u>94,715</u>
FUNDS	9		
Unrestricted funds		<u>80,607</u>	<u>94,715</u>
TOTAL FUNDS		<u>80,607</u>	<u>94,715</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 June 2025 and were signed on its behalf by:

Mr R N Carter - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

2. INVESTMENT INCOME

	31.12.24	31.12.23
	£	£
Deposit account interest	232	-
Interest on GA refunds	11	78
	<u>243</u>	<u>78</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.24	31.12.23
	£	£
Trustees' salaries	27,279	21,811
Trustees' pension contributions to money purchase schemes	1,473	1,090
	<u>28,752</u>	<u>22,901</u>

Robert Carter received the above employment benefits for serving as the church's senior pastor, not for serving as a trustee; this payment is permitted by the charity's governing document.

Trustees' expenses

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to or for the trustees.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.24	31.12.23
Pastor	1	1
Administration	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,886
Investment income	78
Total	<u>39,964</u>
EXPENDITURE ON	
Charitable activities	
Church activities	<u>39,584</u>
NET INCOME	380

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted
fund
£

RECONCILIATION OF FUNDS

Total funds brought forward

94,335

TOTAL FUNDS CARRIED FORWARD

94,715

6. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 January 2024 and 31 December 2024

1,588

DEPRECIATION

At 1 January 2024 and 31 December 2024

1,588

NET BOOK VALUE

At 31 December 2024

-

At 31 December 2023

-

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.24

31.12.23

£

£

Other debtors

11

-

Tax

7,210

7,877

Prepayments

127

121

7,348

7,998

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

31.12.24

31.12.23

£

£

Taxation and social security

(435)

189

Other creditors

760

767

325

956

Notes to the Financial Statements - continued
for the Year Ended 31 December 2024

9. MOVEMENT IN FUNDS

	At 1.1.24 £	Net movement in funds £	At 31.12.24 £
Unrestricted funds			
General fund	94,715	(14,108)	80,607
TOTAL FUNDS	<u>94,715</u>	<u>(14,108)</u>	<u>80,607</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	41,518	(55,626)	(14,108)
TOTAL FUNDS	<u>41,518</u>	<u>(55,626)</u>	<u>(14,108)</u>

Comparatives for movement in funds

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
Unrestricted funds			
General fund	94,335	380	94,715
TOTAL FUNDS	<u>94,335</u>	<u>380</u>	<u>94,715</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,964	(39,584)	380
TOTAL FUNDS	<u>39,964</u>	<u>(39,584)</u>	<u>380</u>

10. RELATED PARTY DISCLOSURES

During the year the charity received donations totalling £7,018 (2023 £5,240) from related parties. There were no conditions attached to these.

Gateway Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Non-gift aided donations	2,762	1,535
Gift-aided donations	28,583	30,474
Gift aid	7,210	7,877
	<hr/>	<hr/>
	38,555	39,886
Investment income		
Deposit account interest	232	-
Interest on GA refunds	11	78
	<hr/>	<hr/>
	243	78
Charitable activities		
Events- New Day	2,720	-
	<hr/>	<hr/>
Total incoming resources	41,518	39,964
EXPENDITURE		
Charitable activities		
Trustees' salaries	20,459	16,358
Trustees' pension contributions	1,105	818
Other operating leases	6,900	6,678
Refreshments & set-up costs	337	352
Outreach	333	953
Children's/youth work	2,422	535
CCLA/Zoom/Website	653	539
Guest speakers	20	60
PA equipment	699	-
Worship costs	461	10
Events - New Day	1,499	-
Events - weekend away	5,273	-
Grants to institutions	1,535	1,513
Grants to individuals	182	218
	<hr/>	<hr/>
	41,878	28,034
Support costs		
Management		
Trustees' salaries	6,820	5,453
Trustees' pension contributions	368	272
Wages	2,628	1,918
Telephone	719	662
Advertising	42	22
Sundries	1,399	768
Membership	240	374
Carried forward	12,216	9,469

This page does not form part of the statutory financial statements

Gateway Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
Management		
Brought forward	12,216	9,469
Computer equipment	-	201
	<u>12,216</u>	<u>9,670</u>
Finance		
Insurance	185	177
Bank charges	61	56
	<u>246</u>	<u>233</u>
Information technology		
Computer & IT costs	16	76
Human resources		
Training	298	671
Governance costs		
Accountancy fees	972	900
	<u>55,626</u>	<u>39,584</u>
Total resources expended		
	<u>55,626</u>	<u>39,584</u>
Net (expenditure)/income	<u>(14,108)</u>	<u>380</u>

GATEWAY CHURCH EPSOM

England & Wales - Charity number 1194868

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2023
for
Gateway Church

Ark Accountancy Limited
Chartered Certified Accountant
31 Cheam Road
Epsom
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KT17 1QX

Contents of the Financial Statements
for the Year Ended 31 December 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the CIO is, for the public benefit, the advancement of the Christian faith in accordance with the statement of faith in Epsom Surrey and such other parts of the United Kingdom and the world as the charity trustees may from time to time decide

Significant activities

Overview - The Church has continued to build a strong Christian community by combining online church activities with many now that meet in-person. We have continued to meet in a local Secondary School on Sundays.

Alpha - We Continued to run Alpha this year enjoying 2 successful Alpha courses, one online and one in-person. We have developed some great friendships with those who have attended these courses.

Finances - Our giving to the church has been made up of regular giving of people within Gateway church, friends of Gateway church, one off gifts and a regular gift from River Church Sutton. It is intended that sufficient reserves are maintained in order to enable the charity to undertake its financial commitments.

Midweek - We have continued to meet in the week in smaller groups. These are great opportunities to build friendships and connect with those in our community.

Prayer - This continues to be a priority and we meet monthly to pray as well as a weekly early morning prayer which anyone is welcome to join. We also pray with other church leaders in Epsom and attend prayer days organised centrally by Christcentral Churches and New Frontiers.

Kids and Youth - We have a small number of children in our church ranging from infants school to secondary school. Every Sunday there are a range of activities to cater from each age group with the youth getting stuck into help serve on a Sunday morning. The youth have a separate meeting online in the week meeting on zoom, they meet every other week.

Leadership/Training - As a church community we encourage everyone to attend the Church Planting Academy which meets every month online. This has been a great opportunity to receive training but also to chat with and discuss church planting with others who are doing the same across the world. This will continue in 2023.

Pastoral Care - This takes place through the church leader and his wife, within small midweek groups and church members caring for each other.

Public benefit

Activities undertaken for the public benefit include Sunday morning meetings, the youth group, picnic in the park, café church and goody bags on Halloween night

Volunteers

All church members are volunteers to do some serving within the life of the church, There are no specific contracts for this service. These numbered 15-20

FINANCIAL REVIEW

Financial position

The charity has a stable financial position with income of £39,964 (2022 £48,181), expenditure of £39,584 (2022 £30,155) and a surplus for the year of £380 (2022 £18,026).

Principal funding sources

The principal funding sources were donations totalling £7,877 from gift aid tax refunds and £32,009 from individuals who attend Gateway Church.

FINANCIAL REVIEW

Going concern

It is anticipated that the church will continue to exist in the future with no expectation of closure. The charity is in a financially stable position going forward.

FUTURE PLANS

These include a weekend away for church community, leadership team expansion, an on the ground youth team rather than online and future relaunch of Alpha courses,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation, company number CE025559, a charity registered as a body corporate under part 11 of the Charities Act 2011

Recruitment and appointment of new trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to Rob Carter. New trustees are recruited and appointed by the existing trustees and receive relevant training.

Organisational structure

This consists of trustees/leadership team, small group leaders and church members

Induction and training of new trustees

All new trustees read the document 'The role and responsibilities of trustees', have a chance to attend trustees meetings and are fully appraised of the requirements of being a trustee. Four trustees did trustee training with stewardship in May 2020.

Related parties

Remuneration was paid to one trustee which is permitted under the Constitution. All related parties left the trustees' meeting when this was discussed to ensure there was no conflict of interest

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1194868

Principal address

72 The Greenway
Epsom
Surrey
KT18 7JA

Trustees

Mr R N Carter Pastor
Mr R Horn
Ms J S Lampard
Mr B J Dunlop
Mr A T Wells

Gateway Church

Report of the Trustees
for the Year Ended 31 December 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Mary E Ryan
Ark Accountancy Limited
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Approved by order of the board of trustees on and signed on its behalf by:

.....
Mr R N Carter - Trustee

Independent examiner's report to the trustees of Gateway Church

I report to the charity trustees on my examination of the accounts of Gateway Church (the Trust) for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 applicable 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.

Mary E Ryan

Ark Accountancy Limited
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Date:

Gateway Church

Statement of Financial Activities
for the Year Ended 31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		39,886	48,181
Investment income	2	78	-
Total		<u>39,964</u>	<u>48,181</u>
EXPENDITURE ON			
Charitable activities			
Church activities		<u>39,584</u>	<u>30,155</u>
NET INCOME		380	18,026
RECONCILIATION OF FUNDS			
Total funds brought forward		94,335	76,309
TOTAL FUNDS CARRIED FORWARD		<u><u>94,715</u></u>	<u><u>94,335</u></u>

The notes form part of these financial statements

Gateway Church

Balance Sheet
31 December 2023

	Notes	31.12.23 Unrestricted fund £	31.12.22 Total funds £
FIXED ASSETS			
Tangible assets	6	-	200
CURRENT ASSETS			
Debtors	7	7,998	6,337
Cash at bank		87,673	87,956
		<u>95,671</u>	<u>94,293</u>
CREDITORS			
Amounts falling due within one year	8	(956)	(158)
		<u>94,715</u>	<u>94,135</u>
NET CURRENT ASSETS			
		<u>94,715</u>	<u>94,335</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>94,715</u>	<u>94,335</u>
NET ASSETS			
		<u>94,715</u>	<u>94,335</u>
FUNDS	9		
Unrestricted funds		<u>94,715</u>	<u>94,335</u>
TOTAL FUNDS		<u>94,715</u>	<u>94,335</u>

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by:

.....
Mr R N Carter - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

2. INVESTMENT INCOME

	31.12.23	31.12.22
	£	£
Interest on GA refunds	78	-
	<u>78</u>	<u>-</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

	31.12.23	31.12.22
	£	£
Trustees' salaries	21,811	17,472
Trustees' pension contributions to money purchase schemes	1,090	786
	<u>22,901</u>	<u>18,258</u>

Robert Carter received the above employment benefits for serving as the church's senior pastor, not for serving as a trustee; this payment is permitted by the charity's governing document.

Trustees' expenses

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to or for the trustees.

4. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.12.23	31.12.22
Pastor	1	1
Administration	1	1
	<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>48,181</u>
EXPENDITURE ON	
Charitable activities	
Church activities	<u>30,155</u>
NET INCOME	18,026
RECONCILIATION OF FUNDS	
Total funds brought forward	76,309
TOTAL FUNDS CARRIED FORWARD	<u><u>94,335</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

6. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2023 and 31 December 2023	1,588
DEPRECIATION	
At 1 January 2023	1,388
Charge for year	200
At 31 December 2023	1,588
NET BOOK VALUE	
At 31 December 2023	-
At 31 December 2022	200

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Tax	7,877	6,220
Prepayments	121	117
	<u>7,998</u>	<u>6,337</u>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.23	31.12.22
	£	£
Taxation and social security	189	(953)
Other creditors	767	1,111
	<u>956</u>	<u>158</u>

9. MOVEMENT IN FUNDS

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
Unrestricted funds			
General fund	94,335	380	94,715
	<u>94,335</u>	<u>380</u>	<u>94,715</u>
TOTAL FUNDS	<u>94,335</u>	<u>380</u>	<u>94,715</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2023

9. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	39,964	(39,584)	380
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>39,964</u>	<u>(39,584)</u>	<u>380</u>

Comparatives for movement in funds

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	76,309	18,026	94,335
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>76,309</u>	<u>18,026</u>	<u>94,335</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,181	(30,155)	18,026
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>48,181</u>	<u>(30,155)</u>	<u>18,026</u>

10. RELATED PARTY DISCLOSURES

During the year the charity received donations totalling £5,240 (2022 £5,671) from related parties. There were no conditions attached to these.

Gateway Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	32,009	43,467
Gift aid	7,877	4,714
	<hr/>	<hr/>
	39,886	48,181
Investment income		
Interest on GA refunds	78	-
	<hr/>	<hr/>
Total incoming resources	39,964	48,181
 EXPENDITURE		
Charitable activities		
Trustees' salaries	16,358	11,648
Trustees' pension contributions	818	524
Other operating leases	6,678	4,598
Refreshments & set-up costs	352	452
Outreach	953	624
Children's/youth work	535	199
CCLA/Zoom/Website	539	553
Guest speakers	60	70
PA equipment	-	132
Worship costs	10	126
Grants to institutions	1,513	1,250
Grants to individuals	218	276
	<hr/>	<hr/>
	28,034	20,452
 Support costs		
Management		
Trustees' salaries	5,453	5,824
Trustees' pension contributions	272	262
Wages	1,918	435
Telephone	662	564
Advertising	22	36
Sundries	768	256
Membership	374	36
Computer equipment	201	-
	<hr/>	<hr/>
	9,670	7,413
 Finance		
Insurance	177	186
Bank charges	56	68
	<hr/>	<hr/>
	233	254

This page does not form part of the statutory financial statements

Gateway Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2023

	31.12.23 £	31.12.22 £
Finance		
Information technology		
Computer & IT costs	76	30
Computer equipment dep'n	-	794
	<hr/>	<hr/>
	76	824
Human resources		
Training	671	402
Governance costs		
Accountancy fees	900	810
	<hr/>	<hr/>
Total resources expended	39,584	30,155
	<hr/>	<hr/>
Net income	380	18,026
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

GATEWAY CHURCH EPSOM

England & Wales - Charity number 1194868

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
for
Gateway Church

Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Gateway Church

Contents of the Financial Statements
for the Year Ended 31 December 2022

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Gateway Church

Report of the Trustees for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the CIO is, for the public benefit, the advancement of the Christian faith in accordance with the statement of faith in Epsom Surrey and such other parts of the United Kingdom and the world as the charity trustees may from time to time decide

Significant activities

Overview - The Church has continued to build a strong Christian community by combining online church activities with many now that meet in-person. We have continued to meet in a local Secondary School on Sundays.

Alpha - We Continued to run Alpha this year enjoying 2 successful Alpha courses, one online and one in-person. We have developed some great friendships with those who have attended these courses.

Finances - Our giving to the church has been made up of regular giving of people within Gateway church, friends of Gateway church, one off gifts and a regular gift from River Church Sutton. It is intended that sufficient reserves are maintained in order to enable the charity to undertake its financial commitments.

Midweek - We have continued to meet in the week in smaller groups. These are great opportunities to build friendships and connect with those in our community.

Prayer - This continues to be a priority and we meet monthly to pray as well as a weekly early morning prayer which anyone is welcome to join. We also pray with other church leaders in Epsom and attend prayer days organised centrally by Christcentral Churches and New Frontiers.

Kids and Youth - We have a small number of children in our church ranging from infants school to secondary school. Every Sunday there are a range of activities to cater from each age group with the youth getting stuck into help serve on a Sunday morning. The youth have a separate meeting online in the week meeting on zoom, they meet every other week.

Leadership/Training - As a church community we encourage everyone to attend the Church Planting Academy which meets every month online. This has been a great opportunity to receive training but also to chat with and discuss church planting with others who are doing the same across the world. This will continue in 2023.

Pastoral Care - This takes place through the church leader and his wife, within small midweek groups and church members caring for each other.

Public benefit

Activities undertaken for the public benefit include Sunday morning meetings, the youth group, picnic in the park, café church and goody bags on Halloween night

Volunteers

All church members are volunteers to do some serving within the life of the church, There are no specific contracts for this service. These numbered 15-20

FINANCIAL REVIEW

Financial position

The charity has a stable financial position with income of £48,181 (2021 £102,409), expenditure of £30,155 (2021 £26,100) and a surplus for the year of £18,026 (2021 £76,309).

Principal funding sources

The principal funding sources were donations totalling £42,502 from River Church to cover Rob Carter's employment, £7,143 from New Frontiers to help with the church plant plus other donations.

FINANCIAL REVIEW

Going concern

It is anticipated that the church will continue to exist in the future with no expectation of closure. The charity is in a financially stable position going forward.

FUTURE PLANS

These include a weekend away for church community, leadership team expansion, an on the ground youth team rather than online and future relaunch of Alpha courses,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation, company number CE025559, a charity registered as a body corporate under part 11 of the Charities Act 2011

Recruitment and appointment of new trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to Rob Carter. New trustees are recruited and appointed by the existing trustees and receive relevant training. Rob Horn was appointed as a new trustee in May 2021.

Organisational structure

This consists of trustees/leadership team, small group leaders and church members

Induction and training of new trustees

All new trustees read the document 'The role and responsibilities of trustees', have a chance to attend trustees meetings and are fully appraised of the requirements of being a trustee. Four trustees did trustee training with stewardship in May 2020.

Related parties

Remuneration was paid to one trustee which is permitted under the Constitution. All related parties left the trustees' meeting when this was discussed to ensure there was no conflict of interest

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1194868

Principal address

72 The Greenway
Epsom
Surrey
KT18 7JA

Trustees

Mr R N Carter Pastor
Mr R Horn
Ms J S Lampard
Mr B J Dunlop
Mr A T Wells

Independent Examiner

Mary E Ryan
Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Gateway Church

Report of the Trustees
for the Year Ended 31 December 2022

Approved by order of the board of trustees on 5 June 2023 and signed on its behalf by:

Mr R N Carter - Trustee

Independent examiner's report to the trustees of Gateway Church

I report to the charity trustees on my examination of the accounts of Gateway Church (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 applicable 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.

Mary E Ryan

Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

5 June 2023

Gateway Church

Statement of Financial Activities
for the Year Ended 31 December 2022

	Notes	Year Ended 31.12.22 Unrestricted fund £	Period 21.6.21 to 31.12.21 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		48,181	102,409
EXPENDITURE ON			
Charitable activities			
Church activities		30,155	26,100
NET INCOME		18,026	76,309
RECONCILIATION OF FUNDS			
Total funds brought forward		76,309	-
TOTAL FUNDS CARRIED FORWARD		<u>94,335</u>	<u>76,309</u>

The notes form part of these financial statements

Gateway Church

Balance Sheet
31 December 2022

	Notes	31.12.22 Unrestricted fund £	31.12.21 Total funds £
FIXED ASSETS			
Tangible assets	5	200	593
CURRENT ASSETS			
Debtors	6	6,337	1,633
Cash at bank		87,956	74,788
		<hr/>	<hr/>
		94,293	76,421
CREDITORS			
Amounts falling due within one year	7	(158)	(705)
		<hr/>	<hr/>
NET CURRENT ASSETS		94,135	75,716
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		94,335	76,309
		<hr/>	<hr/>
NET ASSETS		94,335	76,309
		<hr/>	<hr/>
FUNDS	8		
Unrestricted funds		94,335	76,309
		<hr/>	<hr/>
TOTAL FUNDS		94,335	76,309
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 5 June 2023 and were signed on its behalf by:

Mr R N Carter - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

2. TRUSTEES' REMUNERATION AND BENEFITS

	Year Ended 31.12.22 £	Period 21.6.21 to 31.12.21 £
Trustees' salaries	17,472	16,800
Trustees' social security	-	92
Trustees' pension contributions to money purchase schemes	786	739
	<u>18,258</u>	<u>17,631</u>

Robert Carter received the above employment benefits for serving as the church's senior pastor, not for serving as a trustee; this payment is permitted by the charity's governing document.

Trustees' expenses

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to or for the trustees.

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	Year Ended 31.12.22	Period 21.6.21 to 31.12.21
Pastor	1	1
Admin	1	-
	<u>2</u>	<u>1</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>102,409</u>
EXPENDITURE ON	
Charitable activities	
Church activities	<u>26,100</u>
NET INCOME	76,309
TOTAL FUNDS CARRIED FORWARD	<u><u>76,309</u></u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2022

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 January 2022	1,187
Additions	401
	<hr/>
At 31 December 2022	1,588
	<hr/>
DEPRECIATION	
At 1 January 2022	594
Charge for year	794
	<hr/>
At 31 December 2022	1,388
	<hr/>
NET BOOK VALUE	
At 31 December 2022	200
	<hr/> <hr/>
At 31 December 2021	593
	<hr/> <hr/>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Tax	6,220	1,505
Prepayments	117	128
	<hr/>	<hr/>
	6,337	1,633
	<hr/> <hr/>	<hr/> <hr/>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.22	31.12.21
	£	£
Taxation and social security	(953)	-
Other creditors	1,111	705
	<hr/>	<hr/>
	158	705
	<hr/> <hr/>	<hr/> <hr/>

8. MOVEMENT IN FUNDS

	At 1.1.22	Net movement in funds	At 31.12.22
	£	£	£
Unrestricted funds			
General fund	76,309	18,026	94,335
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	76,309	18,026	94,335
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

8. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	48,181	(30,155)	18,026
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>48,181</u>	<u>(30,155)</u>	<u>18,026</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.12.21 £
Unrestricted funds		
General fund	76,309	76,309
	<hr/>	<hr/>
TOTAL FUNDS	<u>76,309</u>	<u>76,309</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,409	(26,100)	76,309
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>102,409</u>	<u>(26,100)</u>	<u>76,309</u>

9. RELATED PARTY DISCLOSURES

During the year the charity received donations totalling £5,671 (2021 £5,076) from related parties. There were no conditions attached to these.

No gifts were given to trustees (2021 £200 to one trustee)

Gateway Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	Year Ended 31.12.22 £	Period 21.6.21 to 31.12.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,467	100,904
Gift aid	4,714	1,505
	<hr/>	<hr/>
	48,181	102,409
Total incoming resources	<hr/>	<hr/>
	48,181	102,409
EXPENDITURE		
Charitable activities		
Trustees' salaries	11,648	13,440
Trustees' social security	-	74
Trustees' pension contributions	524	591
Other operating leases	4,598	956
Refreshments & set-up costs	452	782
Outreach	624	331
Children's/youth work	199	115
CCLA/Zoom/Website	553	475
Guest speakers	70	80
PA equipment	132	-
Worship costs	126	-
Grants to institutions	1,250	1,400
Grants to individuals	276	1,010
	<hr/>	<hr/>
	20,452	19,254
Support costs		
Management		
Trustees' salaries	5,824	3,360
Trustees' social security	-	18
Trustees' pension contributions	262	148
Wages	435	-
Telephone	564	-
Advertising	36	488
Sundries	256	397
Membership	36	97
	<hr/>	<hr/>
	7,413	4,508
Finance		
Insurance	186	64
Bank charges	68	-
	<hr/>	<hr/>
	254	64

This page does not form part of the statutory financial statements

Gateway Church

Detailed Statement of Financial Activities
for the Year Ended 31 December 2022

	Year Ended 31.12.22 £	Period 21.6.21 to 31.12.21 £
Finance		
Information technology		
Computer & IT costs	30	-
Computer equipment dep'n	794	594
	<hr/>	<hr/>
	824	594
Human resources		
Training	402	-
Governance costs		
Legal fees	-	870
Accountancy fees	810	810
	<hr/>	<hr/>
	810	1,680
Total resources expended	<hr/>	<hr/>
	30,155	26,100
Net income	<hr/>	<hr/>
	18,026	76,309
	<hr/>	<hr/>

This page does not form part of the statutory financial statements

GATEWAY CHURCH EPSOM

England & Wales - Charity number 1194868

Accounts

Report of the Trustees and
Unaudited Financial Statements for the Period 21 June 2021 to 31 December 2021
for
Gateway Church

Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Contents of the Financial Statements
for the Period 21 June 2021 to 31 December 2021

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The trustees present their report with the financial statements of the charity for the period 21 June 2021 to 31 December 2021. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the CIO is, for the public benefit, the advancement of the Christian faith in accordance with the statement of faith in Epsom Surrey and such other parts of the United Kingdom and the world as the charity trustees may from time to time decide

Significant activities

Overview - The church was registered on 21 June 2021 since that time the church has continued to build a strong Christian community much of which has been online because of the pandemic. Because of the online nature of the church activities we have been able to link people in from differing parts of England as well as place like India, USA and South Africa.

Sundays - Our morning services remained online due to the pandemic until September when we started meeting every other week at a local secondary school. We enjoyed at last being able to welcome visitors in person and experienced some growth as a result of this.

Alpha - We have enjoyed two successful online Alpha courses this year. With both courses some of those attending have continued to meet with us online after the course has finished. This has been a great way to connect with our local community and encourage them through exploring spiritual ideas.

Finances - Our giving to the church has been made up of regular giving of people within Gateway church, friends of Gateway church, one off gifts and a regular gift from River Church Sutton. It is intended that sufficient reserves are maintained in order to enable the charity to undertake its financial commitments.

Midweek - During the week we meet in smaller groups. In the Autumn we multiplied to two small groups and these groups meet with a combination of in-person or online gatherings. These have been a great opportunity to build friendship and connect people in the community. As part of these we have run a community quiz online and we have seen those very well attended.

Prayer - As a community we pray monthly on a Sunday night as well as prayer playing a vital part of our everyday life. We also pray with other church leaders in Epsom and attend prayer days organised centrally by Christcentral Churches and New Frontiers.

Acts of Kindness - During this year we have put on community events to help develop new friendships with those in our community. In the summer we held, a picnic with games in the park. in the Autumn we gave out goody bags and toasted marshmallows for those who were out trick or treating and at Christmas we held a mulled wine and mince pie event. All events this year were outside ones due to Covid-19.

Kids and Youth - We have a small number of children in our church ranging from infants school to secondary school. Every Sunday there are a range of activities to cater from each age group with the youth getting stuck into help serve on a Sunday morning. The youth have a separate meeting online in the week meeting on zoom, they meet every other week. This has been a great support for them during the pandemic as well as provided an opportunity for the young people to grow in their faith.

Students - In September we made contact with the christian union of Epsom University and as a church provided pizza for their film night in the autumn. We will continue to pray and support the CU wherever possible.

Leadership/Training - As a church community we encourage everyone to attend the Church Plating Academy which meets every month online. This has been a great opportunity to receive training but also to chat with and discuss church planting with others who are doing the same across the world. This will continue in 2022.

Pastoral Care - This takes place through the church leader and his wife, within small midweek groups and church members caring for each other.

OBJECTIVES AND ACTIVITIES

Public benefit

Activities undertaken for the public benefit include Sunday morning meetings, the youth group, picnic in the park, café church and goody bags on Halloween night

Volunteers

All church members are volunteers to do some serving within the life of the church, There are no specific contracts for this service. These numbered 15-20

FINANCIAL REVIEW

Financial position

The charity has a stable financial position with income of £102,409, expenditure of £26,100 and a surplus for the year of £76,309.

Principal funding sources

The principal funding sources were donations totalling £42,502 from River Church to cover Rob Carter's employment, £7,143 from New Frontiers to help with the church plant plus other donations.

Going concern

It is anticipated that the church will continue to exist in the future with no expectation of closure. The charity is in a financially stable position going forward.

FUTURE PLANS

These include a weekend away for church community, leadership team expansion, an on the ground youth team rather than online and future relaunch of Alpha courses,

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a constitution, and constitutes a charitable incorporated organisation, company number CE025559, a charity registered as a body corporate under part 11 of the Charities Act 2011

Recruitment and appointment of new trustees

Responsibility for setting policy and for determining the parameters within which the charity should operate rests with the trustees who meet regularly to monitor the activities of the charity. Responsibility for the day to day operation of the charity has been delegated to Rob Carter. New trustees are recruited and appointed by the existing trustees and receive relevant training. Rob Horn was appointed as a new trustee in May 2021.

Organisational structure

This consists of trustees/leadership team, small group leaders and church members

Induction and training of new trustees

All new trustees read the document 'The role and responsibilities of trustees', have a chance to attend trustees meetings and are fully appraised of the requirements of being a trustee. Four trustees did trustee training with stewardship in May 2020.

Related parties

Remuneration was paid to one trustee which is permitted under the Constitution. All related parties left the trustees' meeting when this was discussed to ensure there was no conflict of interest

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1194868

Gateway Church

Report of the Trustees
for the Period 21 June 2021 to 31 December 2021

Principal address

72 The Greenway
Epsom
Surrey
KT18 7JA

Trustees

R N Carter Pastor
R Horn (appointed 11.10.21)
Ms J S Lampard
B J Dunlop
T Wells

Independent Examiner

Mary E Ryan
FCCA
Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

Approved by order of the board of trustees on 3 September 2022 and signed on its behalf by:

R N Carter - Trustee

Independent examiner's report to the trustees of Gateway Church

I report to the charity trustees on my examination of the accounts of Gateway Church (the Trust) for the period 21 June 2021 to 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all 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 Trust 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 applicable 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.

Mary E Ryan
FCCA
Ark Accountancy
Chartered Certified Accountant
31 Cheam Road
Epsom
Surrey
KT17 1QX

3 September 2022

Gateway Church

Statement of Financial Activities
for the Period 21 June 2021 to 31 December 2021

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies		102,409
EXPENDITURE ON		
Charitable activities		
Church activities		26,100
NET INCOME		<hr/> 76,309
TOTAL FUNDS CARRIED FORWARD		<hr/> <hr/> 76,309

Gateway Church

Balance Sheet

31 December 2021

	Notes	Unrestricted fund £
FIXED ASSETS		
Tangible assets	5	593
CURRENT ASSETS		
Debtors	6	1,633
Cash at bank		74,788
		<hr/> 76,421
CREDITORS		
Amounts falling due within one year	7	(705)
		<hr/>
NET CURRENT ASSETS		75,716
		<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		76,309
		<hr/>
NET ASSETS		76,309
		<hr/>
FUNDS	8	
Unrestricted funds		76,309
		<hr/>
TOTAL FUNDS		76,309
		<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 3 September 2022 and were signed on its behalf by:

R N Carter - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 50% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. TRUSTEES' REMUNERATION AND BENEFITS

	£
Trustees' salaries	16,800
Trustees' social security	92
Trustees' pension contributions to money purchase schemes	739
	<u>17,631</u>

Robert Carter received the above employment benefits for serving as the church's senior pastor, not for serving as a trustee; this payment is permitted by the charity's governing document.

Trustees' expenses

Except for the reimbursement of expenses incurred when acting as agent for the charity, or incurred when undertaking employment duties, no expenses were paid to or for the trustees.

3. STAFF COSTS

The average monthly number of employees during the period was as follows:

Pastor	<u>1</u>
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No employees received emoluments in excess of £60,000.

4. PRE- AND POST-REGISTRATION INCOME & EXPENDITURE

Income and expenditure was split between the following periods:

	Income	Expenditure
Up to 31.12.20	22,510	367
1.1.21 to 20.6.21	35,833	9,261
21.6.21 (registration date) to 31.12.21	44,066	16,473
	<u>102,409</u>	<u>26,101</u>

5. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 21 June 2021 and 31 December 2021	<u>1,187</u>
DEPRECIATION	
Charge for year	<u>594</u>
NET BOOK VALUE	
At 31 December 2021	<u>593</u>

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Tax	1,505
Prepayments	128
	<u>1,633</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	705
	<u>705</u>

8. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.12.21 £
Unrestricted funds		
General fund	76,309	76,309
	<u>76,309</u>	<u>76,309</u>
TOTAL FUNDS	<u>76,309</u>	<u>76,309</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	102,409	(26,100)	76,309
	<u>102,409</u>	<u>(26,100)</u>	<u>76,309</u>
TOTAL FUNDS	<u>102,409</u>	<u>(26,100)</u>	<u>76,309</u>

9. RELATED PARTY DISCLOSURES

During the year the charity received donations totalling £5,076 from related parties. There were no conditions attached to these.

A gift of £200 was given to one trustee

Gateway Church

Detailed Statement of Financial Activities
for the Period 21 June 2021 to 31 December 2021

£

INCOME AND ENDOWMENTS

Donations and legacies

Donations	100,904
Gift aid	1,505
	<hr/>
	102,409
	<hr/>
Total incoming resources	102,409

EXPENDITURE

Charitable activities

Trustees' salaries	13,440
Trustees' social security	74
Trustees' pension contributions	591
Other operating leases	956
Refreshments & set-up costs	782
Outreach	331
Children's/youth work	115
CCLA/Zoom/Website	475
Guest speakers	80
Grants to institutions	1,400
Grants to individuals	1,010
	<hr/>
	19,254

Support costs

Management

Trustees' salaries	3,360
Trustees' social security	18
Trustees' pension contributions	148
Advertising	488
Sundries	397
Membership	97
	<hr/>
	4,508

Finance

Insurance	64
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Information technology

Computer equipment	594
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Governance costs

Legal fees	870
Accountancy fees	810
	<hr/>
	1,680

Total resources expended	<hr/> 26,100 <hr/>
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Net income	<hr/> 76,309 <hr/> <hr/>
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This page does not form part of the statutory financial statements