

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

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9
Detailed Statement of Financial Activities	10

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 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 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

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

The notes form part of these financial statements

Gateway Church

Balance Sheet

31 December 2021

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

Notes to the Financial Statements - continued  
for the Period 21 June 2021 to 31 December 2021

**2. TRUSTEES' REMUNERATION AND BENEFITS**

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

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	<hr/> 1 <hr/>
--------	---------------

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
	<hr/>	<hr/>
Total	102,409	26,101
	<hr/>	<hr/>

**5. TANGIBLE FIXED ASSETS**

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

Notes to the Financial Statements - continued  
for the Period 21 June 2021 to 31 December 2021

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

**7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	£
Other creditors	705
	<hr/>

**8. MOVEMENT IN FUNDS**

	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>		
General fund	76,309	76,309
	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	102,409	(26,100)	76,309
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<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

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/>
<b>Total incoming resources</b>	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
-----------	----

**Information technology**

Computer equipment	594
--------------------	-----

**Governance costs**

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

Total resources expended	<hr/> 26,100 <hr/>
--------------------------	--------------------

<b>Net income</b>	<hr/> 76,309 <hr/>
-------------------	--------------------