

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

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for the Year Ended 31 December 2022

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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

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

The notes form part of these financial statements

Gateway Church

Balance Sheet

31 December 2022

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

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<br>31.12.22<br>£ | Period<br>21.6.21<br>to<br>31.12.21<br>£ |
|---|-----------------------------|--|
| 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<br>31.12.22 | Period<br>21.6.21<br>to<br>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<br>fund<br>£ |
|------------------------------------|---------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                           |
| Donations and legacies             | <u>102,409</u>            |
| <b>EXPENDITURE ON</b>              |                           |
| <b>Charitable activities</b>       |                           |
| Church activities                  | <u>26,100</u>             |
| <b>NET INCOME</b>                  | <u>76,309</u>             |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>76,309</u></u>      |

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

**5. TANGIBLE FIXED ASSETS**

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

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

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

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

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

**8. MOVEMENT IN FUNDS**

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

**8. MOVEMENT IN FUNDS - continued**

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

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

**Comparatives for movement in funds**

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

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

|                           | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|---------------------------|----------------------------|----------------------------|---------------------------|
| <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 £5,671 (2021 £5,076) from related parties. There were no conditions attached to these.

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

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

|                                 | Year Ended<br>31.12.22<br>£ | Period<br>21.6.21<br>to<br>31.12.21<br>£ |
|---------------------------------|-----------------------------|--|
| <b>INCOME AND ENDOWMENTS</b>    |                             |  |
| <b>Donations and legacies</b>   |                             |  |
| Donations                       | 43,467                      | 100,904                                  |
| Gift aid                        | 4,714                       | 1,505                                    |
|                                 | <hr/>                       | <hr/>                                    |
|                                 | 48,181                      | 102,409                                  |
| <b>Total incoming resources</b> | <hr/>                       | <hr/>                                    |
|                                 | 48,181                      | 102,409                                  |
| <b>EXPENDITURE</b>              |                             |  |
| <b>Charitable activities</b>    |                             |  |
| 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                                   |
| <b>Support costs</b>            |                             |  |
| <b>Management</b>               |                             |  |
| 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                                    |
| <b>Finance</b>                  |                             |  |
| Insurance                       | 186                         | 64                                       |
| Bank charges                    | 68                          | -  |
|                                 | <hr/>                       | <hr/>                                    |
|                                 | 254                         | 64                                       |

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

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