

***GATEWAY INTO THE COMMUNITY***  
**(CIO)**

CHARITY NUMBER 1198034

TRUSTEES REPORT AND  
UNAUDITED FINANCIAL STATEMENTS

FOR THE TWELVE MONTH PERIOD ENDED 31 March  
2023

# GATEWAY INTO THE COMMUNITY

## LEGAL AND ADMINISTRATIVE INFORMATION

NAME OF CHARITY: Gateway into the Community

REGISTERED No: 1198034

TRUSTEES: Rosemary Theobalds (Chair)  
Caroline Harris  
Catherine Mousette  
Timothy Raine  
Joyce Winder  
  
Paul White (appointed 8<sup>th</sup> August 2022)

KEY MANAGEMENT PERSONNEL: Julia Ferguson – Chief Executive

PRINCIPAL OFFICE: 3 St Marys Wynd  
Hexham  
Northumberland  
NE46 1LW

BANKERS: Lloyds Bank  
98 Victoria Street  
London  
SW1E 5JL

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## TRUSTEES REPORT FOR THE PERIOD ENDED 31 MARCH 2023

### Introduction

The Trustees present their report and the financial statements for the twelve month period ended 31 March 2023.

The Trustees have prepared the annual report and financial statements in accordance with the provisions of the statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2019.

## STRUCTURE, GOVERNANCE AND MANAGEMENT

### Governance

Gateway into the Community is a Charitable Incorporated Organisation. Its constitution was adopted on 23 February 2022. The principal activity of the Charity is to support, promote and encourage the provision of facilities for recreation, learning and other leisure time opportunities, for people living in West Northumberland who have a learning disability, with the object of improving their quality of life.

The process of transferring to a CIO completed on the 31<sup>st</sup> of March 2023 and the new CIO received all assets transferred from the unincorporated charity, Gateway into the Community (charity number 1093566), on 1<sup>st</sup> April 2023.

### Trustees

The Management Committee comprises a minimum of four and a maximum of twelve Trustees, who are charity trustees for the purpose of charity law.

Membership of the Charity is open to all people with a learning disability who are resident in West Northumberland. Trustees are elected by the members at the Annual General Meeting and, if willing to stand, offer themselves for re-election each year. The officers of the Charity for the ensuing year are nominated and elected (by ballot if necessary) at every AGM.

All Trustees give their time voluntarily and receive no benefits from the Charity. No Trustee received any remuneration for his or her services as a Trustee during the year ended 31 March 2023.

### Trustee Induction and Training

A Trustee Information Pack is available to potential and new Trustees. Potential Trustees are invited to attend a Trustee meeting to find out more about the workings of the Management Committee and the governance of the Charity, after which they might feel better informed to make a decision to become a Trustee.

New Trustees are introduced to the Charity, their legal obligations under charity law, the content of the governing document, the Trustees and the decision-making process, the business plan and financial performance of the charity, during an induction period soon after appointment. Trustees are also encouraged to attend appropriate training events that will support effective conduct in their role.

### Organisation

The Management Committee is responsible for the overall management and control of the Charity and meets approximately six times a year for full Management Committee meetings plus the Annual General Meeting. A finance sub-committee meets more regularly and reports to the Management Committee.

The Charity is run on a day-to-day basis by the Chief Executive, Julia Ferguson, supported by two senior managers, Sharyn Castelow and Joanne Armstrong. Community Support and Sessional workers, largely part-time, are employed to provide services to the Charity's members, with support from administration and finance staff.

### Related parties and relationships with other organisations

The Charity is not affiliated with any other organisation.

### Remuneration Policy for key management personnel

The remuneration of the Chief Executive and senior management team is guided by the Local Government Pay Scales agreed by the National Joint Council for Local Government Services (NJC). Points on the scale for each individual are set by reference to affordability and local market conditions for the post in question. Pay is reviewed annually by the Chief Executive and the financial Trustee; the salary of the Chief Executive is reviewed by the Chair.

### Risk Management

Where appropriate, policies and procedures or systems have been put in place to mitigate the risks the Charity might face. Significant external risks to funding and the nature of funding across the Community and Voluntary Sector, have led to the development of a long term strategic plan including the identification of priority activities in relation to income

## GATEWAY INTO THE COMMUNITY

generation. Policies and procedures exist to ensure compliance with health and safety of all staff, volunteers and members of the Charity. This includes the provision of adequate insurance cover and risk assessment of all charitable activities. These policies and procedures are reviewed annually or more frequently, on change of circumstances, to ensure that they continue to meet the needs of the charity.

## OBJECTIVES AND ACTIVITIES

The principal activity of the Charity is to support, promote and encourage the provision of facilities for recreation, learning and other leisure time opportunities, for people living in West Northumberland who have a learning disability, with the object of improving their quality of life.

Gateway into the Community supports people who have learning disabilities and live in West Northumberland, to take part in a broad programme of leisure and learning opportunities.

When planning our activities for the year we have had regard to the Charity Commission's guidance on public benefit. We work to ensure that the inclusion of people who have learning disabilities is enjoyable and beneficial to everyone. We support integrated activities whenever possible.

Health and well-being is at the heart of everything we do. We meet our objectives through the delivery of our grant funded projects and activities and services. Our Gateway into Nature project, our Individual Support Service and Day Service provide opportunities for our members to develop a wide range of skills in arts and crafts, independence, independent travelling, volunteering opportunities, cooking and literacy, numeracy and money management.

### Organisational Development

Leadership for the organisation is provided by the Chief Executive Julia Ferguson with support from the Senior Management Team, Jo Robinson, Development Manager, Sharyn Castelow, Day Service Manager, Louise Humble, Finance Officer and Clare Woodley, Administrator.

Our staffing structure shows that we are not top heavy with the Chief Executive and the Senior Team involved in all aspects of the running of the organisation from Health and Safety, HR, Fundraising, Staff Training as well as close working with our Community Support Staff who provide direct support to our members. Our Senior Staff Team have direct contact with Community Support Staff and members on a daily basis often providing support during challenging situations or when there is illness or Annual Leave.

This close working ensures that the Senior managers are able to lead by example, provide daily support and model good practice. This means that the ethos of the organisation is ever present and does not sway. The Trustees believe that this is the most effective way to ensure that the vision of the organisation is at the heart of all the Charity's activities and services.

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This close contact with staff and members is also possible because all services, activities and the office are based in the same building. They are able to support both staff and members through challenges and adapt to the changing needs of the members. The charity is greatly committed to staff development and continuing professional development. The Senior Team are undertaking C D courses with Designated Safeguarding for Children and Vulnerable Adults, Mental Capacity Act, Internet safety to name but a few and mandatory training along with the whole staff team, in emergency first aid and Safeguarding. We are committed to provide as many development opportunities for our staff and provide access to online learning through Bright Safe to many different Social Care learning courses.

The Charity is greatly committed to staff development, providing a wide range of online training opportunities to improve not only the effectiveness and efficiency of individual employees, but also the safety and progression of members.

### Financial Review

This review covers the 12 month period to 31<sup>st</sup> March 2023

### Grant Making Policy

The Charity does not make grants.

### Investment Policy

The charity holds no investments, other than reserve funds held in interest bearing bank deposit accounts, and as such has no formal investment policy.

### Reserves Policy

The Trustees aim to have a reserve of sufficient unrestricted funds to cover three months' operating costs, plus exit charges.



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The strategy is to continue to maintain reserves through economies of scale wherever possible, suitable cost control, and seeking additional funding to meet essential expenses which underpin the provision of service members. The Trustees regularly review the level of unrestricted reserves at Management Committee meetings with the aim of ensuring that a temporary shortfall in grant funding does not have an immediate impact on services for members. Funding is sought against individual projects to enable the charity to fulfil its aims and objectives without a disproportionately high drawdown of unrestricted reserves; the Trustees authorise a new project only when sufficient funds have been obtained.

### Statement of Trustees' Responsibilities

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year; in preparing those financial statements, the Trustees should follow best practice and:

- Select suitable accounting policies and then apply them consistently;
- Make judgements and estimates that are reasonable and prudent; and
- Prepare the financial statements on the going concern basis unless it is not appropriate to assume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

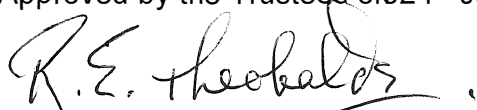
### Responsibilities of the Trustees

Trustees who served during the year and up to the date of this report are set out under Legal and Administrative Information. In accordance with charity law, as the charity's Trustees, we certify that:

- So far as we are aware, there is no relevant information of which the charity's examiner is unaware; and,
- As Trustees we have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant accounts information and to establish that the charity's examiner is aware of that information.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015).

Approved by the Trustees on 24<sup>th</sup> January 2023 and signed on their behalf by:



**Rosemary Theobalds, Chair**

# GATEWAY INTO THE COMMUNITY

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 March 2023

	Unrestricted Funds	Restricted Funds	Total p/e 31 March 2023	Total y/e 31 March 2022
	£	£	£	£
<b>INCOME</b>				
Donations, Activities and Gifts	0	0	0	0
Grants received	0	0	0	0
Charitable activities	200	0	0	0
<i>Investment income:</i>				
Interest received	0	0	0	0
<b>Total Income</b>	<b>200</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURE</b>				
Charitable activities	35	0	35	0
<b>Total Expenditure</b>	<b>35</b>	<b>0</b>	<b>35</b>	<b>0</b>
Net Income/(expenditure)	165	0	165	0
Transfer between funds	-	-	-	-
Net Movement in Funds	0	0	0	0
Funds Reconciliation: Fund balances brought forward	165	0	165	0
<b>Fund balances carried forward</b>	<b>165</b>	<b>0</b>	<b>165</b>	<b>0</b>

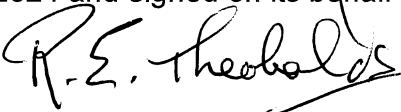
The statement of financial activities includes all gains and losses in the year / period.  
All incoming resources and resources expended derive from continuing activities.

# GATEWAY INTO THE COMMUNITY

## BALANCE SHEET AS AT 31 March 2023

	March 2023 £	£	March 2022 £	£
FIXED ASSETS		-		-
CURRENT ASSETS				
Debtors	0		0	
Cash at bank and in hand	<u>165</u>		<u>0</u>	
	165		0	
CURRENT LIABILITIES				
Amounts falling due within one year	0		0	
Net Current Assets		165		0
NET ASSETS		<u>165</u>		<u>0</u>
Restricted Funds	0			
Designated Funds	0			
Unrestricted General Funds	165			
TOTAL CHARITY FUNDS		<u>165</u>		<u>0</u>

These financial statements were approved by the Board of Trustees on 24<sup>th</sup> January 2024 and signed on its behalf by:

  
Rosemary Theobalds, Chair

  
Timothy Raine, Trustee

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 March 2023

1 ACCOUNTING POLICIES

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

**a. Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the provisions of Financial Reporting Standard 102, Section 1a Small Entities, and the Charity Statement of Recommended Practice, (Charities SORP (FRS 102) 2019), as well as the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

**b. Fund accounting**

Unrestricted funds are incoming resources received or generated for charitable purposes. They are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity. Unrestricted funds comprise the unrestricted general fund and the designated maintenance fund to support ongoing maintenance of the charity's leasehold premises.

Restricted funds can only be applied for a particular purpose as defined within their objects.

**c. Income**

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income which is received by way of grants, donations and gifts to the charity is included in full in the Statement of Financial Activities upon receipt. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Bank interest and other investment income is included when receivable.
- Income from charitable activities is derived from contracts and service agreements, and is accounted for as the charity earns the right to consideration by its performance.

Gift Aid receivable is included in income when there is a valid declaration from the donor.

Volunteers – the value of any volunteer help received is not included in the accounts, but is described and acknowledged in the Trustees' report.

### d. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes unrecoverable VAT.

- Costs of generating funds comprise the costs associated with attracting voluntary income.
- Operation and development of the charity includes all costs incurred by the charity in the delivery of its activities and services.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees.

### e. Fixed assets

Fixed assets are stated at cost less accumulated depreciation. All items with a useful life of more than one year, and a cost of at least £500 are capitalised. Depreciation is provided at rates calculated to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset as follows:

Plant and Equipment	-	33% straight line
Vehicles	-	33% straight line
Leasehold Improvements	-	over the term of the lease

### f. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### g. Trade debtors

Trade debtors are amounts due from funders for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

### h. Trade creditors

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

there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities. Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

**2. Tangible Fixed Assets**

	<b>Fixtures, Fittings &amp; Equipment £</b>	<b>Total £</b>
<b>Cost</b>		
As at 1 April 2022	0	0
Additions	-	-
As at 31 March 2023	<u>0</u>	<u>0</u>
<b>Depreciation</b>		
As at 1 April 2022	0	0
Charge for year	-	-
As at 31 March 2023	<u>0</u>	<u>0</u>
<b>Net book value At 31 March 2023</b>	<u>-</u>	<u>-</u>
At 31 March 2022	<u>-</u>	<u>-</u>

**3. Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total y/e 31 March 2023</b>	<b>Total y/e 30 March 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Activities, Gifts and Donations</b>				
Activities	0	0	0	0
Gifts and Donations	0	0	0	0
Group fees	0	0	0	0
	<hr/>	<hr/>	<hr/>	<hr/>
	0	0	0	0
 <i>Fees and other income:</i>				
Individual support	0	0	0	0
Day Service	0	0	0	0
Other income	200	0	200	0
 <b>Interest receivable</b>				
Bank interest receivable	0	0	0	0
<b>Total</b>				



## 4. Expenditure

	Unrestricted Funds	Restricted Funds	Total y/e 31 March 2023	Total y/e 30 March 2022
	£	£	£	£
<b><i>Charitable Activities:</i></b>				
<i>Projects:</i>				
Activities and Events	0	0	0	0
Other project costs	0	0	0	0
<i>Staff Costs:</i>				
Salaries and sessional costs	0	0	0	0
Employers NIC	0	0	0	0
Employers Pension costs	0	0	0	0
<i>Other Staff Costs:</i>				
Health and Safety	0	0	0	0
Staff Clearance	0	0	-	0
Training and recruitment	0	0	0	0
Travel and expenses	0	0	0	0
<i>Property Costs:</i>				
Insurance	0	0	0	0
Rent	0	0	0	0
Room Hire	0	0-	0	0
Maintenance and repairs	0	0	0	0
Property improvements	0	0		0
		0		
Fixtures and fittings	0	0	0	0
Utilities	0	0	0	0
<i>Volunteer Costs</i>	0	0	0	0
<i>Office Costs</i>	0	0	0	0
<i>Bank Charges</i>	35	0	35	0
<i>Licences and subscriptions</i>	0	0	0	0
<i>Depreciation</i>	-	-	-	-
	<b>35</b>	<b>0</b>	<b>35</b>	<b>0</b>
<i>Governance</i>				
Professional and other fees	0	-	0	-
Examination fees	0	-	0	0
		<b>-</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>35</b>	<b>0</b>	<b>35</b>	<b>0</b>

NOTES TO THE FINANCIAL STATEMENTS FOR THE  
PERIOD ENDED 31 March 2023

	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total £
Tangible Fixed Assets	-	-	-	-
Current Assets	165	0	0	165
Creditors	0	0	0	0
Total	<u>165</u>	<u>0</u>	<u>0</u>	<u>165</u>

#### Remuneration of management committee

Trustees received no remuneration, other than the reimbursement of expenses properly incurred in relation to attendance at meetings and charity activities.

#### Transactions with trustees and other related parties

No payments were made to Trustees or other related parties for services as a Trustee.