

GATEWAY CHRISTIAN FELLOWSHIP

Statement of Independent Examiner

I report on the accounts of **Gateway Christian Fellowship** for the year ended 31st December 2024, which are set out on pages 2-3 hereof.

Respective responsibilities of charity trustees and examiner

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008. It is my responsibility to:-

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your Charity Accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the Charity and a comparison of the Accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Charity Trustees concerning any such matters.

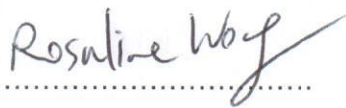
My role is to state whether any material matters have come to my attention giving me cause to believe:-

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Dated this 28th day of OCTOBER 2025

Signed: 

Rosaline Wong

Relevant professional qualification or body: **Institute of Chartered Accountants of Ireland**

Address: **42 Spruce Meadows, Culmore, Derry BT48 8SF**

GATEWAY CHRISTIAN FELLOWSHIP

Gateway Christian Fellowship	2024 Accounts		
Receipts		Payments	
Opening Balance	5,404.54	Minister	
Adjustment to 2023 closing balance- error in 2023 entry	0.10	Salary	7,726.13
Freewill Offering- envelopes	6,260.00	PAYE Income Tax, Employer's & Employee's NI	1,253.56
Freewill Offering- bank transfers	24,526.05	Pension	1,149.00
Cash in collection	321.86	Housing Allowance	600.00
Donations from individuals	1,595.00	Pulpit Supply & Mileage	3,062.00
Payments received for minister's retirement meal and gift	725.00	RP Minister's Conference	110.00
Returned payment from minister's pension provider	160.00	Retirement Gifts for Stephen Neilly	385.00
Payments from wider church		Retirement Meal for Stephen Neilly- Maldron Hotel	330.00
Covenant Fellowship Galway (€2,000)	1,630.00	16 Claremont Manse	
Mission Committee- Home Section- contribution to rent	5,000.00	Rates	944.52
Trinity RP Church- contribution to fit-out	2,500.00	Buildings Insurance	417.66
Dervock RP Church- general contribution	200.00	Management Company Service Charge	295.00
Western Presbytery- loan for building work	20,000.00	Repairs- plumbing and roof	575.00
Gateway Shop Sales		New Gas Boiler	2,100.00
Sales by card	4,661.16	Building Control Certificate for Boiler	101.92
Sales by cash	2,133.03	Meeting place - 13a Pump Street	
Other		Building Fit-out	
Rates refund on sale of property	396.53	Building Work	3,816.00
Manse sale- 16 Claremont Manse		Electrical Work	4,800.00
Sale price: £278,000		Suspended Ceiling	1,824.00
Church share- 4/7 of net sale proceeds	156,006.03	Kitchen	2,770.00
		Fridge, Dishwasher and Microwave Oven	670.99
		Mechanical Ventilation System	2,244.00
		Carpet	1,470.00
		Signs	925.00
		Building Control Application Fee	291.92
		Paint and tiles	209.86
		Furniture / Fittings- Church meeting area	1,191.28
		Furniture / Fittings- Shop	2,097.28
		Building Running costs	
		Rent (£15,000 per annum- first quarter rent free)	11,250.00
		Service Charge and Buildings Insurance contribution	683.83
		Internet	393.10
		Gas Boiler Servicing	60.00
		Fire equipment and alarm checks	431.35
		Electricity	431.33
		Contents insurance	47.78
		Toiletries	15.07
		Shop Stock	
		Covenanter Bookshop- Christian Books	1,400.00
		Other stock purchased	4,959.05
		Literature and Advertising	
		Leaflets, outreach literature and calendars	184.86
		Presbytery Financial Reports	65.00
		Minutes of Synod	14.00
		Sabbath School Materials	130.15
		Bible Reading Notes	74.00
		Bible study books	163.80
		Other Expenses	
		Public & Employer's Liability Insurance	702.96
		Bank Fees	340.18
		Donaldson & Thompson Accountants- Payroll	172.80
		Website costs	72.00
		Payments to Wider Church	
		RP Synod Missions Target	1,430.00
		RP Synod Ministry Target	1,260.00
		Other Payments	
		Diaconal assistance in case of need	364.00
		Gift to member moving away	19.99
		Manse Sale- 16 Claremont Manse	
		Repayment of loan to Western Presbytery	
		Entire 4/7 of net sale proceeds received	156,006.03
		Closing balance at 31 December 2024	9,487.90
	£231,519.30		£231,519.30

Signed:

Rosaline Wolf

GATEWAY CHRISTIAN FELLOWSHIP

Gateway Christian Fellowship
Statement of Assets and Liabilities
Year Ended 31 December 2024

	Unrestricted Funds	Total 2024
	£	£
Funds Reconciliation		
Cash at bank as at 1 January 2024	5,404.45	5,404.45
Surplus this year end	4,083.45	4,083.45
Cash at bank as at 31 December 2024	9,487.90	9,487.90
Bank Balance		
Bank Current Account		9,487.90
Assets retained for the charity's own use (Unrestricted Fund)		
4/7 Share in 16 Claremont Manse, Derry		80,000.00
Disposal of 4/7 Share in 16 Claremont Manse, Derry		-80,000.00
		0.00
Fixtures and Fittings		6,700.00
Shop stock		6,500.00
		13,200.00
Liabilities (Unrestricted Fund)		
Loan from RPCI Western Presbytery for property		80,000.00
Interest on loan charged in 2024 relating to period from 2025 to 2024		76,006.03
Loan from RPCI Western Presbytery for shop fit-out		20,000.00
Total Liabilities		176,006.03
Loan and interest repayment- 16 Claremont Manse		-156,006.03
		20,000.00

Signed: 