

Ten Years 2011-21

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the gate

**Practical help for positive change**

Trustees' Annual Report and  
Accounts 2021

Charity Number SC042809

## Contents

Trustees' Annual Report.....	3
Reference and Administrative Information .....	3
Structure, Governance and Management .....	4
Charitable Purposes .....	4
Objectives and Activities .....	4
Financial Review.....	7
Independent Examiner's Report.....	9
Statement of Financial Activity (SoFA).....	10
Balance Sheet .....	11
Notes to the Financial Statements .....	12

## **Trustees' Annual Report**

**Year Ended 31st December 2020**

### **Reference and Administrative Information**

Charity Name: **The Gate Charity**

Charity Registration  
Number: **SC042809**

Principal Address: **2 Ludgate,  
Alloa  
Clackmannanshire  
FK10 2DR**

Current Trustees:	<b>Evelyn Paterson</b>	Chair
	<b>Valerie Rose</b>	Secretary
	<b>Rita McNeil</b>	Trustee
	<b>Anne Marchant</b>	Treasurer

Other trustees during  
the period: None

Independent Examiner: Margaret Birse CCFA CIPFA (Affil) FCIE  
Tangram Accounting  
23 Clark Avenue  
Linlithgow  
West Lothian  
EH49 7AP

## Structure, Governance and Management

### Governing Document

The Gate Charity was established in December 2011 as a Scottish Charitable Incorporated Organisation. It has a constitution based on the two-tier model.

### Recruitment and Appointment of Trustees

Trustees are either appointed at the Annual General Meeting of the charity from the membership of the charity or a may be appointed by the Trustees at any time. Trustees must be members of the charity. All trustees must stand down at the AGM but they may be re-elected.

### Charitable Purposes

The charity's purposes as set out in its constitution are:

1. To prevent or relieve poverty and improve the conditions of life of people who are marginalized, facing social exclusion, vulnerable or homeless in the Clackmannanshire area and any other area of Scotland. This will be done by undertaking, supporting, encouraging and promoting projects which offer practical help for those in need.
2. To advance education by providing, supporting or promoting training and skills development and generally aid the development of those who are unemployed, homeless or face social exclusion or who are marginalised for any other reason in Clackmannanshire or elsewhere in Scotland.
3. To promote equality and diversity to create a fairer society in Clackmannanshire and elsewhere in Scotland, where everyone can participate and has the opportunity to fulfil their potential. This will be achieved by undertaking, supporting, encouraging or promoting projects which support the elimination of discrimination and place a positive value on diversity in the community.

### Objectives and Activities

2021 was a very exciting year for us, despite the continued difficulties and constraints of the on- going Covid pandemic! Restrictions obviously meant changes to working practices and behaviours that we had never experienced before however things were slowly getting back to a level of normality. We had managed to survive the toughest year and our staff and volunteer team worked hard to ensure that our services were being delivered where they were needed most.

In December, we hit a huge milestone, our tenth year anniversary, which we celebrated in style with a Dinner party at The Gate, a wonderful meal cooked by our own



Chef! 40 guests joined us in celebrating ten years of serving our community. It was a very special occasion and gave us an opportunity to reflect on our achievements and also a chance to thank many of our supporters who had helped to make this possible.

We are always conscious of the changing needs of our community and this exceptional year meant that we placed more emphasis on loneliness and isolation, particular caused by the pandemic, as well as increasing poverty in the community and planned our projects accordingly. At the end of 2020 we had recruited two new members of staff, Jilly Guild a new Chief Officer, responsible for the day to day management of the charity and Michael our Community Chef. These two new valuable recruits allowed us to open up many new and exciting projects to alleviate some of the issues facing the community and also to reinstate projects that had been closed due to Covid restrictions.

Those exciting projects included a **'Meals at the Gate'** project providing home cooked meals to support older people in their homes, delivered by a friendly volunteer to check that all was well with them. **1,269 Meals were delivered.**



**Lunch Clubs met for 37 sessions across 2 locations serving approximately 500 attendees**

We set up a Food Academy to provide skills to people with barriers to employment, providing cooking and hospitality skills. We started up regular Lunch clubs for people experiencing loneliness or isolation providing good food and chat.

We bought a Van... which has been transformational for us, allowing us, not only to deliver meals directly to households but the luxury of shopping at Cash and Carry's for the foodbank, collecting donations of food from Supermarkets, moving stock etc. without relying on the goodwill of a few volunteers willing to use their own vehicles. We also opened a Charity Shop, supporting the community with clothing etc. at good prices whilst helping us meet our environmental targets by recycling good quality items. A Recycle Box has also been set up outside our building and is proving to be a welcome addition for the public to recycle clothes, this also provides us with a small income in the process.



**135,933 Meals distributed**

**6,473 People Supported**

**3,010 Parcels Provided**

Our Foodbank continued to be busy throughout the year and we introduced a couple of 'Food Larders' in other locations to enhance the Foodbank service provided. This allows people to choose a few products that they need to see them through critical times without the need for a referral, again a friendly volunteer greets the client and can signpost them to further support if needed.

Our Soup Pot started up again indoors, back in the Café area and many of our regulars returned together with, sadly, a number of new faces all seeking a warm meal and a friendly chat.

**The Soup Pot supported 1,350 service users over the year and 55 enjoyed a Christmas Meal**

Other projects started up again including our **Community Café**, with **20 -35 attending each week**, reopened and provides high quality, low priced lunches in a friendly environment.



Our **Starter packs** project continued throughout the pandemic and is a very valuable ongoing project supporting vulnerable new tenants setting up their first home. **150 people, including 50 children** were supported by the distribution of Starter Packs of household goods to new tenants, mainly moving from homeless accommodation to first time tenancies.

We also managed to accommodate a hugely successful **School Uniform Bank** delivered again in Alloa Town Hall, slightly quieter than in 2020 but given that children had not be at school therefore not wearing out their school clothes, was to be expected. However, the numbers supported were still significant. This project supported **355 children**, with **75** referrals and **194** children visiting the open week.



The FVRC's weekly Recovery Café, which uses our building regularly has **20- 25 people attend the Café each week**

We also run a Bookclub with **10 -12 people attending this club monthly**

Towards the end of the year, due to a vacancy, we also employed a new Volunteer co-ordinator and Admin Assistant, Jane, who set about building up our volunteer team to support all our new and existing projects.

We worked hard to obtain funding and received grant funding to support our new staff posts and ongoing staff costs, overheads and some new and existing projects. Grant funding came from a variety of sources in this year but was mainly supported by the Scottish/UK Government Covid support grants and Clackmannanshire council to which we are thankful.



As always all our projects and services are supported by over 35 referrers and statutory departments throughout the County and we are very grateful for their continued partnership working. We continue to receive fantastic support of donations of food and monetary donations from our committed and loyal Clackmannanshire residents, local organisations and businesses, all of which is greatly appreciated, as without this support we could not continue to provide the services we do. Every donation, no matter how small, including your time, impacts the support we can provide to the most vulnerable.

However, we could not have achieved what we did in this unusual and memorable year without the dedication and hard work of our staff and volunteer team (new and old) and our Charity feels extremely blessed, grateful and proud of their efforts. Thank you.

## Financial Review

Due to the increase in income of the charity, there has been a requirement to change the basis of accounting from Receipts & Payments to Accruals Accounts. As a result, the figures from the prior year have been re-stated.

Additionally, as a result of that change, there is a requirement to include the value of donated food and the value of the donated food that has been distributed.

Expenditure on Charitable Activities in 2021 has increased to £383,717 from £319,788 in 2020. A major part of the increased expenditure was on staff salaries, increasing by over 100% from £49,569 in 2020 to £100,816 in 2021.

Additionally, costs have been incurred on projects which were new in 2021.

Total Income has increased from £436,139 in 2020 to £445,840 this year. The main drivers for this increase have been an increase in trading activity via the shop, together with the new activities for which we receive payments.

Together these changes have resulted in net income of £55,056 compared to £115,759 in 2020 leading increased fund balances carried forwards in general unrestricted funds of £137,170 (2020: £100,551) and restricted funds of £59,833 (2020: £53,680). Restricted Fund balances carried forwards include salary provision for part of 2022 and a balance of donations provided for projects which will allow the purchase of supplies to support beneficiaries at the start of 2022. In addition, a large proportion of the fund provided through the Investing in Communities programme for our new project 'Meals at the Gate', has been received in advance of the project expenditure which will take place during 2022 and into the future. Fixed assets of the charity have increased from £4,978 to £16,762.

Total funds of the charity at the year-end and carried forward to 2022 are £218,765 compared to £163,709 in 2020)

### **Reserves Policy**

The Charity trustees' aim had been to hold around three months operating costs as reserves. Current unrestricted funds of the charity (excluding tangible fixed assets and stock) are £137,170 (2020: £100,551). However, in addition to the grants of £7,000 (refurbishment and Community Fridge), the trustees have set aside a further £26,000 out of the unrestricted funds towards that refurbishment. This leaves £111,170 in free reserves. This is just over 6 months of the total expenditure of the charity. We have been extremely fortunate to receive such a huge level of financial support from the community and from funders, and these additional reserves will be used to enable the charity to continue to support vulnerable people in the community, throughout 2022 and beyond.

### **Covid-19**

At the beginning of 2021, it was apparent that the Covid pandemic was still very much with us, and we were heading into a further period of lockdown. The services and support that we provided during the lockdowns and restrictions of 2020, were once again desperately needed by the most vulnerable in our community, and with the reserves that had built up we were able to continue to support them. The charity had put systems and procedures in place during 2020 which has meant very little disruption to our services this time around, and which means that we are now a more resilient organisation, capable of meeting the challenges that we are likely to face in the coming years.

Approved by the Trustees and signed on their behalf



27<sup>th</sup> September 2022

Evelyn Paterson - Chairperson



## **Independent Examiner's Report to the Trustees of The Gate Charity**

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 10 to 22

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the Statement of Account in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the Statement of Account as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

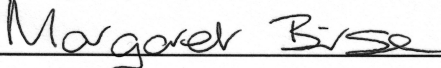
### **Basis of Independent Examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006(as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### **Independent Examiner's statement**

In the course of my examination, no matter has come to my attention

- which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations (as amended), and
  - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations (as amended) have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
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27<sup>th</sup> September 2022

Name: Margaret Birse CCFA CIPFA (Affil) FCIE

Address: Tangram Accounting  
23 Clark Avenue  
Linlithgow  
West Lothian  
EH49 7AP

**Statement of Financial Activity (SoFA)**Year Ended 31<sup>st</sup> December 2021

	Note	2021				2020			
		Unrestricted Funds £	Designated FA Funds	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds	Restricted Funds £	Total Funds £
<b>Income and Endowments from:</b>									
Donations and Legacies	2	52,489	-	166,631	219,120	97,053		123,958	221,011
Donated Goods for Distribution		193,000			193,000	210,000			210,000
Charitable Activities	4	11,866	-	-	11,866	-		-	-
Other Trading Activities	5	21,854	-	-	21,854	5,128		-	5,128
Investments		-	-	-	-	-		-	-
Other		-	-	-	-	-		-	-
<b>Total Income</b>		<b>279,209</b>	<b>-</b>	<b>166,631</b>	<b>445,840</b>	<b>312,181</b>	<b>-</b>	<b>123,958</b>	<b>436,139</b>
<b>Expenditure on:</b>									
Raising Funds	6	7,068	-	-	7,068	592	-		592
Charitable Activities	7	231,329	4,872	147,516	383,717	235,358	1,429	83,001	319,788
<b>Total Expenditure</b>		<b>238,397</b>	<b>4,872</b>	<b>147,516</b>	<b>390,785</b>	<b>235,950</b>	<b>1,429</b>	<b>83,001</b>	<b>320,380</b>
<b>Net Income/(Expenditure)</b>		<b>40,812</b>	<b>(4,872)</b>	<b>19,116</b>	<b>55,056</b>	<b>76,231</b>	<b>(1,429)</b>	<b>40,957</b>	<b>115,759</b>
Transfers between funds		1,500		(1,500)	-	3,683	5,669	(9,352)	-
		(5,193)	16,656	(11,463)	-				
<b>Net Movement of Funds</b>		<b>37,119</b>	<b>11,784</b>	<b>6,153</b>	<b>55,056</b>	<b>79,914</b>	<b>4,240</b>	<b>31,605</b>	<b>115,759</b>
<b>Reconciliation of Funds</b>	14								
Total funds brought forward		105,051	4,978	53,680	163,709	25,137	738	22,075	47,950
<b>Total Funds carried forward</b>		<b>142,170</b>	<b>16,762</b>	<b>59,833</b>	<b>218,765</b>	<b>105,051</b>	<b>4,978</b>	<b>53,680</b>	<b>163,709</b>

Previous accounts have been prepared on the Receipts & Payments basis and as a result the prior year figures in the SoFA have been restated to the accruals basis of accounting.

The notes on pages 12 to 22 form part of these accounts.

## Balance Sheet

For year ended 31<sup>st</sup> December 2021

	Note	2021				2020			
		Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds	Restricted Funds £	Total Funds £
<b>Fixed Assets</b>									
Tangible assets	11	-	16,762	-	16,762	-	4,978	-	4,978
<b>Total Fixed Assets</b>		<b>-</b>	<b>16,762</b>	<b>-</b>	<b>16,762</b>	<b>-</b>	<b>4,978</b>	<b>-</b>	<b>4,978</b>
<b>Current Assets</b>									
Stock - Donated Goods for distribution		5,000			5,000	4,500			4,500
Debtors	12	3,407		1,304	4,711	3,291	-	5	3,296
Investments					-				-
Cash at Bank and in Hand		135,427		62,031	197,458	99,002		54,695	153,697
<b>Total Current Assets</b>		<b>143,834</b>	<b>-</b>	<b>63,335</b>	<b>207,169</b>	<b>106,793</b>	<b>-</b>	<b>54,700</b>	<b>161,493</b>
<b>Liabilities</b>									
Creditors: Amounts falling due within one year	13	1,664		3,502	5,166	1,742		1,020	2,762
<b>Net current Assets/(Liabilities)</b>		<b>142,170</b>	<b>-</b>	<b>59,833</b>	<b>202,003</b>	<b>105,051</b>	<b>-</b>	<b>53,680</b>	<b>158,731</b>
<b>Total Assets less current Liabilities</b>		<b>142,170</b>	<b>16,762</b>	<b>59,833</b>	<b>218,765</b>	<b>105,051</b>	<b>4,978</b>	<b>53,680</b>	<b>163,709</b>
<b>Total net assets/(Liabilities)</b>		<b>142,170</b>	<b>16,762</b>	<b>59,833</b>	<b>218,765</b>	<b>105,051</b>	<b>4,978</b>	<b>53,680</b>	<b>163,709</b>

The notes on pages 12 to 22 form part of these accounts.

The accounts were approved by the Trustees on 27<sup>th</sup> September 2022

And signed on their behalf by

Anne S. Marchant

Anne Marchant - Treasurer

## Notes to the Financial Statements

For the year ended 31 December 2021

### 1. ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

#### **Basis of Preparation and Assessment of Going Concern**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) 2<sup>nd</sup> Edition, issued on October 2019 and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

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

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

#### **a) Funds**

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

**Restricted Funds** are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

**Endowment Funds** are funds which have been given on the condition that the original capital sum is not reduced, but the income therefrom is used for the purpose defined in accordance with the objects of the charity.

**Unrestricted Funds** are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the funds.

#### **b) Income**

All donations and gifts are included within incoming resources under either unrestricted or restricted funds according to the terms under which the donation is made. Incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is entitled to the income, when any conditions attached to the income have been met (performance or timing conditions), when the amount can be quantified with reasonable accuracy and when it is more likely than not that the income will be received.

Where incoming resources have related expenditure the incoming resources and related expenditure are reported gross.

**c) Interest Receivable**

Interest is recognised when received.

**e) Donated Services and Facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS102) the general volunteer time is not recognised.

**f) Donated Goods**

**a. For Distribution**

Are recognised as income when distributed, with an equivalent amount recognised as expenditure when distributed,

**b. For Sale**

Are recognised as income when they are sold.

**g) Volunteers**

Although no amounts are included in the financial statements for services donated by volunteers, the charity values the work of its volunteers immensely.

**g) Expenditure**

Expenditure is recognised on an accruals basis as soon as there is a legal or constructive obligation to pay out resources. The charity is not registered for VAT and resources expended include attributable VAT which cannot be recovered.

**h) Tangible Fixed Assets**

The charity has a tenancy agreement for use of its main centre at 2 Ludgate, Alloa. The centre, a previous church, is provided by the Church of Scotland at a peppercorn rent. Expenditure on the repair, maintenance and refurbishment of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

Other purchased fixed assets are capitalised when the cost is over £100 and has a useful life of over one year.

Depreciation is charged as follows:

Vehicles	20%	i.e. depreciated over 5 years
Fixtures and Fittings	20%	i.e. depreciated over 5 years
Computer Equipment	33%	i.e. depreciated over 3 years

**i) Stock**

The value of donated goods held as stock is recognised at a value of £1.57 per tonne.

**j) Debtors**

All debtors are measured at transaction value.

**k) Loans & Creditors**

All creditors are measured at transaction value.

**2. Analysis of Donations and Legacies (excluding donated food for distribution)**

		2021				2020			
		Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
		£		£	£	£		£	£
Soup Pot And Starter Packs		-	-	824	824	-		942	942
Foodbank		-	-	12,962	12,962	-		12,942	12,942
The Gate		51,141	-	-	51,141	70,021		-	70,021
Grants	3	-	-	152,787	152,787	25,000		110,029	135,029
Gift Aid Tax Recovered		1,348	-	58	1,406	2,032		45	2,077
Donation in Kind: Food for Distribution					-	210,000			210,000
<b>Total Donations</b>		<b>52,489</b>	<b>-</b>	<b>166,631</b>	<b>219,120</b>	<b>307,053</b>	<b>-</b>	<b>123,958</b>	<b>431,011</b>

### 3. Analysis of Grants

	2021				2020			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Impact Funding Partnership	-	-	-	-	-	-	9,886	9,886
Robertsons	-	-	-	-	-	-	15,000	15,000
Go For It	-	-	7,508	7,508	-	-	7,508	7,508
Hunter Foundation Wellbeing Trust	-	-	-	-	-	-	8,200	8,200
Clacks Council (Energy & Security)	-	-	-	-	-	-	2,369	2,369
Clacks SLA	-	-	7,432	7,432	-	-	7,432	7,432
STV Children's Appeal	-	-	8,600	8,600	-	-	4,000	4,000
Scot. Govt. Investing in Communities	-	-	78,872	78,872	-	-	31,576	31,576
Clacks Council via CTSI Covid Support	-	-	-	-	-	-	12,058	12,058
Clacks Council Starter Packs	-	-	8,000	8,000	-	-	8,000	8,000
Small Grants (Various Covid Support)	-	-	-	-	-	-	2,000	2,000
Artemis Foundation	-	-	-	-	-	-	2,000	2,000
Govt. Small Business Grant	-	-	-	-	25,000	-	-	25,000
Bank of Scotland	-	-	15,875	15,875	-	-	-	-
Big Lottery	-	-	10,000	10,000	-	-	-	-
Small Grants (Various)	-	-	12,000	12,000	-	-	-	-
Foundation Scotland	-	-	4,500	4,500	-	-	-	-
<b>Total Grants Received</b>	<b>-</b>	<b>-</b>	<b>152,787</b>	<b>152,787</b>	<b>25,000</b>	<b>-</b>	<b>110,029</b>	<b>135,029</b>

### 4. Analysis of Income from Charitable Activities

	2021				2020			
	Unrestricted	Designated Fixed	Restricted Funds	Total Funds	Unrestricted	Designated Fixed	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Meals at the Gate / Lunch Clubs	9,520	-	-	9,520	-	-	-	-
CJRS Grant	2,346	-	-	2,346	-	-	-	-
<b>Total</b>	<b>11,866</b>	<b>-</b>	<b>-</b>	<b>11,866</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

### 5. Analysis of Income from Other Trading Activities

	2021				2020			
	Unrestricted	Designated	Restricted	Total Funds	Unrestricted	Designated	Restricted	Total Funds
	£	Fixed	Funds		£	Fixed	Funds	
Other	56	-	-	56	-	-	-	-
Sale of Waste materials	279	-	-	279	-	-	-	-
Shop/Online Trading	18,109	-	-	18,109	-	-	-	-
Concert	-	-	-	-	230	-	-	230
Café Craft & Book Sales	326	-	-	326	50	-	-	50
Premises Rental	938	-	-	938	375	-	-	375
Café & Other Catering	2,146	-	-	2,146	4,473	-	-	4,473
<b>Total Other trading</b>	<b>21,854</b>	<b>-</b>	<b>-</b>	<b>21,854</b>	<b>5,128</b>	<b>-</b>	<b>-</b>	<b>5,128</b>

### 6. Analysis of Expenditure on Raising Funds

	2021				2020			
	Unrestricted	Designated	Restricted	Total Funds	Unrestricted	Designated	Restricted	Total Funds
	Funds	Fixed Assets	Funds		£	Fixed Assets	Funds	
Fundraising	605	-	-	605	95	-	-	95
Misc Fundraising Expenses	-	-	-	-	10	-	-	10
Paypal Cost	302	-	-	302	30	-	-	30
Gate Night In	202	-	-	202	-	-	-	-
Café and outside catering	1,248	-	-	1,248	457	-	-	457
Shop & Online Sales	4,711	-	-	4,711	-	-	-	-
<b>Total F/R Activities Costs</b>	<b>7,068</b>	<b>-</b>	<b>-</b>	<b>7,068</b>	<b>592</b>	<b>-</b>	<b>-</b>	<b>592</b>



**7. Analysis of Expenditure on Charitable Activities**

	2021				2020			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Donated Food Distributed	192,500	-	-	192,500	208,500	-	-	208,500
Capital Refurbishment	4,996	-	-	4,996	1,067	-	2,369	3,436
Insurance	5,565	-	1,370	6,935	4,629	-	485	5,114
Wages & Pensions	7,188	-	93,628	100,816	12,150	-	37,419	49,569
Tel. & Broadband	2,115	-	665	2,780	1,390	-	302	1,692
Foodbank & Food Larders	-	-	18,242	18,242	-	-	29,783	29,783
Soup Pot	-	-	2,676	2,676	-	-	2,126	2,126
Meals at The Gate/Lunch Clubs	6,148	-	520	6,668	-	-	-	-
Hire of Ludgate Church Kitchen	-	-	1,800	1,800	-	-	-	-
Food Academy Voucher	-	-	50	50	-	-	-	-
Starter Packs (Household Equipment)	-	-	3,807	3,807	1,085	-	2,846	3,931
IT/Equipment	854	-	4,830	5,684	104	-	1,188	1,292
Office Consumables	365	-	354	719	32	-	514	546
Marketing	391	-	1,450	1,841	282	-	256	538
Utilities	5,520	-	3,785	9,305	3,657	-	2,412	6,069
Volunteer/Staff Expenses incl workwear	252	-	1,818	2,070	130	-	2,008	2,138
Maintenance & Gardening	1,860	-	45	1,905	1,077	-	557	1,634
Professional Fees	1,562	-	-	1,562	316	-	729	1,045
Miscellaneous/Postage	524	-	120	644	27	-	7	34
School Uniform Bank	488	-	-	488	402	-	-	402
STV Winter Appeal	-	-	8,600	8,600	-	-	-	-
Van Costs	76	-	3,756	3,832	-	-	-	-
Depreciation	-	4,872	-	4,872	-	1,429	-	1,429
Independent Examination	925	-	-	925	510	-	-	510
<b>Total Payments for Charitable Activities</b>	<b>231,329</b>	<b>4,872</b>	<b>147,516</b>	<b>383,716</b>	<b>235,358</b>	<b>1,429</b>	<b>83,001</b>	<b>319,788</b>

## 8. Staff Costs and Numbers

### Staff Numbers

	2021	2020
Average Head Count During Period	7	4
Staff Costs	£	£
Wages & Salaries	97,177	48,640
Employer's NIC	7,024	3,546
Employment Allowance	(5,202)	(3,546)
Employer's Pension Contributions	1,817	929
	<u>100,816</u>	<u>49,569</u>

No employee received employment benefits of over £60,000.

The charity operates a defined contribution pension scheme in line with auto-enrolment requirements.

## 9. Trustee Remuneration and Related Party Transactions

During the year no trustees received remuneration and no related parties were engaged to undertake paid work for the charity.

No trustees received reimbursement of expenses, other than out-of-pocket expenses for purchases made on behalf of the charity.

## 10. Volunteers

In common with many charities, we benefit immensely from the contribution made by volunteers who give their time and talents willingly for the benefit of The Gate. Much of our activity would not be possible were it not for the commitment shown by our volunteers.

### 11. Tangible Fixed Assets

	2021				2020			
	Vehicles £	Computers £	Fixtures & Fittings £	Total £	Vehicles £	Computers £	Fixtures & Fittings £	Total £
<b>Cost</b>								
Opening Cost	-	834	5,758	6,592	-	-	923	923
Additions	9,995	834	5,827	16,656		834	4,835	5,669
	<u>9,995</u>	<u>1,668</u>	<u>11,585</u>	<u>23,248</u>	<u>-</u>	<u>834</u>	<u>5,758</u>	<u>6,592</u>
<b>Depreciation</b>								
Accumulated Depreciation	-	278	1,336	1,614	-	-	185	185
Charge for the year	1,999	556	2,317	4,872	-	278	1,151	1,429
	<u>1,999</u>	<u>834</u>	<u>3,653</u>	<u>6,486</u>		<u>278</u>	<u>1,336</u>	<u>1,614</u>
<b>Net Book Value</b>								
Start of the year	-	556	4,422	4,978	-	-	738	738
End of the year	<u>7,996</u>	<u>834</u>	<u>7,932</u>	<u>16,762</u>	<u>-</u>	<u>556</u>	<u>4,422</u>	<u>4,978</u>

### 12. Debtors

	2021				2020			
	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £
<b>Prepayments</b>								
Insurance	3,156	-	1,305	4,461	3,175	-	-	3,175
<b>Other Debtors</b>								
Gift Aid	250	-	-	250	116	-	5	121
	<u>3,406</u>	<u>-</u>	<u>1,305</u>	<u>4,711</u>	<u>116</u>	<u>-</u>	<u>5</u>	<u>3,296</u>

**13. Creditors**

	2021				2020			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
<b>Accruals</b>								
IE Fee	925	-	-	925	510	-	-	510
Utilities	255	-	1,720	1,975	253	-	383	636
Phone	87	-	200	287	-	-	-	-
Payroll/HR	101	-	-	101	-	-	-	-
Maintenance	38	-	-	38	38	-	-	38
Misc	-	-	23	23	-	-	-	-
<b>Taxation, Social Security &amp; Pensions</b>								
HMRC	258	-	1,559	1,817	941	-	637	1,578
Total Creditors falling Due in 1 year	<b>1,664</b>	<b>-</b>	<b>3,502</b>	<b>5,166</b>	<b>1,742</b>	<b>-</b>	<b>1,020</b>	<b>2,762</b>

## 14. Fund Movements

	1st January 2020	Income	Expenditure	Transfer in	Transfer out	31st December 2020	Income	Expenditure	Transfer in	Transfer out	31st December 2021
	£	£	£	£	£	£	£	£	£	£	£
<b>Unrestricted Funds</b>											
General Fund	22,137	102,181	(27,450)	3,823	(140)	100,551	86,209	(45,897)	1,500	(5,193)	137,170
Donated Food for Distribution	3,000	210,000	(208,500)			4,500	193,000	(192,500)			5,000
Fixed Assets	738	-	(1,429)	5,669	-	4,978	-	(4,872)	16,656	-	16,762
<b>Total Unrestricted Funds</b>	<b>25,875</b>	<b>312,181</b>	<b>(237,379)</b>	<b>9,492</b>	<b>(140)</b>	<b>110,029</b>	<b>279,209</b>	<b>(243,269)</b>	<b>18,156</b>	<b>(5,193)</b>	<b>158,932</b>
<b>Restricted Funds</b>											
Foodbank	5,604	17,632	(13,772)	-	-	9,464	17,665	(15,016)	-	(130)	11,983
Soup Pot	3,922	3,729	(2,126)	-	(1,554)	3,971	3,611	(2,676)	-	(1,500)	3,406
Home Starter packs	-	8,000	(2,846)	54	(2,486)	2,722	8,000	(5,375)	-	-	5,347
Salaries - Robertson Trust	8,750	15,000	(13,750)	-	-	10,000	-	(10,000)	-	-	-
Salaries - Go for It	-	7,508	(7,500)	-	-	8	7,508	(5,019)	-	-	2,497
Impact Funding (VAF)	3,760	9,886	(10,448)	-	(906)	2,292	-	(2,292)	-	-	-
YBS	7	-	(7)	-	-	-	-	-	-	-	-
Clacks Council Security	-	2,369	(2,369)	-	-	-	-	-	-	-	-
Clacks CTSI	-	12,058	(10,000)	-	(2,058)	-	-	-	-	-	-
STV	-	4,000	(2,716)	-	(1,284)	-	8,600	(8,600)	-	-	-
Investing in Communities	-	31,576	(7,967)	-	(418)	23,191	78,872	(77,430)	-	(4,552)	20,081
Hunter Trust Wellbeing Fund	-	8,200	(7,500)	-	(700)	-	-	-	-	-	-
Artemis	-	2,000	-	-	-	2,000	-	(219)	-	(1,781)	-
BoS	-	-	-	-	-	-	15,875	(13,286)	-	-	2,589
Lottery	-	-	-	-	-	-	10,000	(3,070)	-	-	6,930
Foundation Scotland	-	-	-	-	-	-	4,500	(4,500)	-	-	-
Community Fridge	-	-	-	-	-	-	3,000	-	-	-	3,000
Refurbishment	-	-	-	-	-	-	4,000	-	-	-	4,000
Van	-	-	-	-	-	-	5,000	-	-	(5,000)	-
other small grants	32	2,000	(2,000)	-	-	32	-	(32)	-	-	-
<b>Total Restricted Funds</b>	<b>22,075</b>	<b>123,958</b>	<b>(83,001)</b>	<b>54</b>	<b>(9,406)</b>	<b>53,680</b>	<b>166,631</b>	<b>(147,515)</b>	<b>-</b>	<b>(12,963)</b>	<b>59,833</b>
<b>Total Funds of the Charity</b>	<b>47,950</b>	<b>436,139</b>	<b>(320,380)</b>	<b>9,546</b>	<b>(9,546)</b>	<b>163,709</b>	<b>445,840</b>	<b>(390,784)</b>	<b>18,156</b>	<b>(18,156)</b>	<b>218,765</b>

## 15. Purpose of Funds

### ***Unrestricted Funds:***

These are the total funds available to the charity for its general purposes. The transfer out of £5,193 represents the purchase of fixed assets.

**Donated Food for Distribution:** Value of donated goods for distribution, and stock held at year-end.

**Designated Fixed Assets:** This fund holds the Net Book Value (NBV) of the capitalised fixed assets of the charity.

### ***Restricted Funds***

**Foodbank:** Supplies food parcels to those in crisis. Income to this fund includes a portion of the SLA. The transfer out of the fund of £130 represents the purchase of fixed assets, and the value transferred to the Designated Fixed Assets Fund.

**Soup Pot:** Provides wholesome cooked meals to homeless adults and children. The £1,500 transfer out, represents funds transferred to unrestricted funds, to cover overheads related to this project.

**Home Starter Packs:** Provides household goods in starter packs for new tenants.

**Salaries – Robertson Trust:** Provides a contribution towards employee salaries.

**Salaries – Go for It:** Provides a contribution towards employee salaries.

**Volunteer Support:** Grant from Impact Funding Partnership (Formerly VAF) to support volunteers support costs.

**Yorkshire Building Society:** grant for new freezers for the Foodbank and Community Cafe.

**Clacks Council Security:** Towards costs of upgrading the building's security with CCTV and also creating an additional storage area for the Foodbank.

**Clacks CTSI:** This funding was to assist us in the provision of aid to those in need during the Covid pandemic.

**STV:** This was awarded to help fund the provision of food to those in the community experiencing hardship, either through poverty or having to self-isolate during the Covid pandemic.

**Investing in Communities:** This grant is for the purpose of addressing loneliness and providing the elderly with wholesome meals at low cost. The transfer out of £4,552 represents the purchase of fixed assets, the value of which has been transferred to the Designated Fixed Asset Fund.

**Hunter Foundation Wellbeing Fund:** This was funding to enable us to provide our services to the community during the pandemic.

**Artemis Charitable Foundation:** This fund was to purchase shelving for food larders, the transfer of £1,781 represents the purchase of the shelves, and transfer of the value to the Designated Fixed Assets Fund.

**Bank of Scotland (BoS):** This fund provides a contribution to employee salaries.

**Big Lottery:** Provides funding for employee salaries

**Foundation Scotland:** A grant to help with the provision of food during the Covid pandemic.

**Community Fridge:** Funds provided towards the set-up of a community fridge

**Refurbishment:** Funds provided towards the interior refurbishment of The Gate Building.

**Van:** Funds provided specifically towards the purchase of a van for food pick-up and deliveries. The transfer out of this fund of £5,000 represents the purchase of the van, with the value transferred to the Designated Fixed Assets Fund.

**Other Small Grants:** remnants of funding given for new equipment for the Community Café and Foodbank.