



Practical help for positive change

Trustees' Annual Report and Accounts 2022

Charity Number SC042809

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Trustees' Annual Report

Year Ended 31st December 2022

Reference and Administrative Information

Charity Name: **The Gate Charity**

Charity Registration
Number: **SC042809**

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

Current Trustees:	Evelyn Paterson	Chair
	Valerie Rose	Secretary
	Rita McNeil	Trustee
	Anne Marchant	Treasurer
	Sheena Hodgkinson	From 1 st December 2022

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

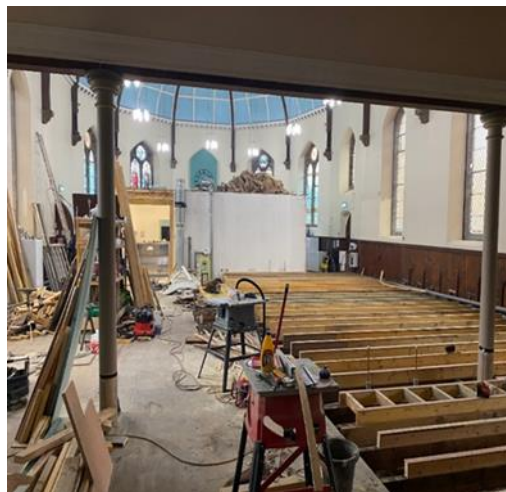
The charity's purposes as set out in its constitution are:

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

2022 was the first full year that we provided our new service delivery. Concentrating on delivering a service that aligned directly with 'The Dignity Principles in Practice'. The changes to our service provision meant that choice was at the forefront of what we did and ensuring that waste was always prevented. Prior to 2022 we operated a model that offered little choice to clients, food was given in a prescriptive manner with most parcels containing similar items. With the introduction of our larders and easier access to food we changed the methodology for how we dispensed food. Our approach from 2022 was clear: food was not the long-term answer to food insecurity and that the need was for anti-poverty solutions that go beyond the provision of emergency food. By increasing our client facing sign posting and offering access to further support, client need was more specific and this. Now most attendees only take what they need and prefer to eat. With effective sign posting and collaborating with other food provision services in our community we have helped to break the dependency on crisis intervention.

2022 was the start of a thrilling year for us, we had just celebrated 10 years of providing much needed services to our community and we were moving forward to do even more. The icing on the cake for 2022 was that we finally managed to secure enough funding to refurbish the 3rd phase of our development. Working towards achieving our goal, we hoped to build a multi-purpose activity space and a meeting/confidential room, amongst other much needed changes to our building which will allow us to provide a variety of new projects in support of the community.



45% of people supported are children.
700 larder visits

We are always conscience of the changing needs of our community however, the same issues are prevalent and meant that we placed emphasis on poverty this year whilst recognising that loneliness and isolation is major factor to consider within Clackmannanshire and we planned our projects accordingly to address these issues.

Although committed to the refurbishment of the building we still had to work hard to maintain our existing projects that addressed the key issues and we even managed to introduce a few new ones, for example, we opened more food larders throughout the county, including Tullibody and Clackmannan. We wanted greater emphasis on providing dignified solutions as opposed to one solution that fits all and give some choice and give people what they need rather than what we think they need. The larders proved to be very well received. We also provided more individual support packages including giving out energy vouchers to those in most need.



Meals at the Gate, which provides home cooked meals to support older people in their own homes, although it started in 2021 it was increasing in volume and we made the decision to relocate the project to Ludgate Church, which had a much bigger Kitchen to accommodate this project and the Academy project. It also gave us some stability as we knew the project would have to be relocated during the building phase. The Food Academy allowed us to train a few people, some with significant barriers to employment, to increase their cooking and hospitality skills and improve their future employability.

Meals at the Gate: 8.3% increase in orders, with 2,358 meals delivered
30 people attend monthly lunch clubs



Another new project was set up, a regular 'Bistro night' in our café, a restaurant style meal at an affordable price, and the events were well attended and fun. Towards the end of the year, we set up another food project to help struggling families with the rising cost of living and energy costs. This project provided an 'Air fryer' to eligible families and training to use it. It also provided all the ingredients for a Christmas Dinner for 10 families (54 people). Another 30 families were identified by the Foodbank

Coordinator, and they also received additional support including Christmas food and gifts. Everyone using the foodbank during December received the usual extra special Christmas treats supplied by our generous donors.

179,400 Meals Distributed

5,980 People Supported

2,830 Parcels Provided

We closed our building to the public in September but continued to deliver our existing projects from a variety of different locations. The Soup Pot and Book club moved to the Baptist Church who kindly offered their facilities. Our Foodbank moved to a shop in Sauchie and continued to be busy throughout the period of change. The new larders introduced in other locations enhanced the Foodbank service and was appreciated by all who needed the additional support.

Our other food related projects, lunch club activities and also our School Uniform Bank were hosted by Ludgate Church. Other work continued within the Gate building throughout the refurbishment and our staff and volunteers worked hard to maintain all our services under extremely difficult circumstances.

1,100 meals served at the Soup Pot

114 people supported with starter packs

303 Children provided with school uniforms

253 children attended our open week

We celebrated our first anniversary in our Charity Shop, the shop was doing so well we increased the open days to 5 per week. Our aim was to help the community by providing affordable clothes and goods and at the same time achieve our environmental goal by recycling and reusing good quality items. However, a bonus is that some of our volunteers including school

children, as well a growing in confidence, are receiving work experience which has helped them find permanent jobs. The shop also gives us a small sustainable income to use for other purposes.

We worked very hard to obtain funding throughout the year and have received grant funding from a variety of sources to support our staff costs, overheads, and some of our new and existing projects as well as the last tranche of funding required for the refurbishment of phase 3. The main funders included Big Lottery, Scottish Government and Clackmannanshire council but the many small funders and public donations are equally important to the work we do. Without the support of our

referrers, our committed and loyal Clackmannanshire residents, local organisations, businesses and Schools, we could not do any of the work we do within this community. Each donation, big or small, including volunteers time, impacts the level of support we can offer the most vulnerable.

Finally, I would like to recognise our staff and volunteers in this exceptionally difficult but exciting year of change, transition and turmoil and thank them for their dedication, patience and understanding. We are grateful and proud of their efforts. Thank you.

Financial Review

Expenditure on Charitable Activities in 2022 was £312,934 (2021: £383,717).

Total Income was £499,764 (2021: £445,840)

Total Income, when donated goods are excluded was £432,241 compared to £252,840 in 2021.

Together these changes have resulted in net income of £159,523 compared to £55,056 in 2021 leading to reduced fund balances carried forwards in general unrestricted funds of £125,573 (2021: £137,170) and increased fund balances in restricted funds of £217,611 (2021: £59,833).

Stock donated: Stock is valued at fair value, after allowances for obsolete, waste, and slow-moving items, in previous years stock distributed to clients was calculated on an approximate 'nominal meal cost' however, in line with recommendations and practices from other comparative organisations, valuing stock costs in kg's is a more accurate representation of our stock value. This means that from 2022, stock is attributed with a national recommended £1.75 per kg. This will allow for a consistent food valuation.

Restricted Fund balances carried forwards include a large sum of £79,343 raised towards the refurbishment of the charity's premises to create a more useful space for the charity's activities.

Total funds of the charity at the year-end and carried forward to 2023 are £378,288 (2021: £218,765) including the significant restricted funds.

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 £125,573 (2021: £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 £15,573 out of the unrestricted funds towards that refurbishment. This leaves £108,000 in free reserves (2021: £111,170). This is just over six 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 2023 and beyond. The trustees are working to create a more detailed reserves policy in the coming months.

Approved by the Trustees and signed on their behalf



Evelyn Paterson – Chairperson

29th September 2023

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 2022 which are set out on pages 9 to 21

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.

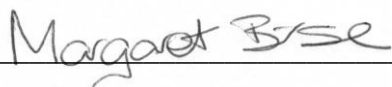
Basis of Independent Examiner's statement

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.



29th September 2023

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 31st December 2022

	Note	2022				2021			
		Unrestricted Funds £	Designated FA & Stock Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA & stock Funds £	Restricted Funds £	Total Funds £
Income and Endowments from:									
Donations and Legacies		52,655	-	314,465	367,120	52,489	-	166,631	219,120
Donated Goods for Distribution		67,523	-	-	67,523	193,000	-	-	193,000
Charitable Activities		11,976	-	-	11,976	11,866	-	-	11,866
Other Trading Activities		33,028	-	-	33,028	21,854	-	-	21,854
Investments		51	-	-	51	-	-	-	-
Other		3,250	-	16,816	20,066	-	-	-	-
Total Income		168,483	-	331,281	499,764	279,209	-	166,631	445,840
Expenditure on:									
Raising Funds		26,978	-	329	27,307	7,068	-	-	7,068
Charitable Activities		136,344	5,751	170,839	312,934	231,329	4,872	147,516	383,717
Donated Goods Distributed									
Other					-				-
Total Expenditure		163,322	5,751	171,168	340,241	238,397	4,872	147,516	390,785
Net Income/(Expenditure)		5,161	(5,751)	160,113	159,523	40,812	(4,872)	19,116	55,056
Transfers between funds		(1,179)	4,094	(2,915)	-	1,500		(1,500)	-
		(580)		580	-	(5,193)	16,656	(11,463)	
		(14,999)	14,999		-	(5,000)	5,000		-
Net Movement of Funds		(11,597)	13,342	157,778	159,523	32,119	16,784	6,153	55,056
Reconciliation of Funds									
Total funds brought forward		137,170	21,762	59,833	218,765	105,051	4,978	53,680	163,709
Total Funds carried forward		125,573	35,104	217,611	378,288	137,170	21,762	59,833	218,765

The notes on pages 11 to 21 form part of these accounts.

Balance Sheet

For year ended 31st December 2022

	Note	2022				2021			
		Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £
Fixed Assets									
Tangible Assets	11		15,105		15,105	-	16,762		16,762
Total Fixed Assets		-	15,105	-	15,105	-	16,762	-	16,762
Current Assets									
Stock (Food for distribution)			19,999		19,999	-	5,000	-	5,000
Debtors	12	7,432	-	60,630	68,062	3,407		1,304	4,711
Cash at Bank and in Hand		120,713	-	159,100	279,813	135,427		62,031	197,458
Total Current Assets		128,145	19,999	219,730	367,874	138,834	5,000	63,335	207,169
Liabilities									
Creditors: Amounts falling due within one year	13	2,572		2,119	4,691	1,664		3,502	5,166
Net current Assets/(Liabilities)		125,573	19,999	217,611	363,183	137,170	5,000	59,833	202,003
Total Assets less current Liabilities		125,573	35,104	217,611	378,288	137,170	21,762	59,833	218,765
Total net assets/(Liabilities)	14	125,573	35,104	217,611	378,288	137,170	21,762	59,833	218,765

The notes on pages 11 to 21 form part of these accounts.

The accounts were approved by the Trustees on 29th September 2023

And signed on their behalf by

Anne S. Marchant

Anne Marchant – Treasurer

Notes to the Financial Statements

For the year ended 31 December 2022

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) 2nd 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.

Unfortunately, due to staff changes the methods for measuring donations received are not consistent with last year. For this reason the accounts do not fully comply with FRS102, or the Charity SORP FRS102

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 charges 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 £1.75 per kg.

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)

		2022				2021			
		Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
		£		£	£		£	£	
Soup Pot And Starter Packs				981	981	-	-	824	824
Foodbank				13,468	13,468	-	-	12,962	12,962
The Gate		50,843		8,269	59,112	51,141	-	-	51,141
Grants	3	-	-	291,015	291,015	-	-	152,787	152,787
Gift Aid Tax Recovered		1,812	-	732	2,544	1,348	-	58	1,406
Total Donations		52,655	-	314,465	367,120	52,489	-	166,631	219,120

3. Analysis of Grants

	2022				2021			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£		£	£	£	£	£	£
Go For It	-	-	-	-	-	-	7,508	7,508
Clacks SLA	-	-	7,432	7,432	-	-	7,432	7,432
STV Children's Appeal	-	-	5,000	5,000	-	-	8,600	8,600
Scot. Govt. Investing in Communities	-	-	102,218	102,218	-	-	78,872	78,872
Clacks Council Starter Packs	-	-	8,000	8,000	-	-	8,000	8,000
Bank of Scotland	-	-	23,000	23,000	-	-	15,875	15,875
Big Lottery	-	-	55,040	55,040	-	-	10,000	10,000
Big Lottery (Refurbishment)	-	-	50,000	50,000	-	-	-	-
Small Grants (Various)	-	-	-	-	-	-	12,000	12,000
Foundation Scotland	-	-	-	-	-	-	4,500	4,500
Digital Boost	-	-	2,025	2,025	-	-	-	-
FLASH	-	-	24,500	24,500	-	-	-	-
Mental Health and Wellbeing	-	-	8,000	8,000	-	-	-	-
Wraparound	-	-	5,800	5,800	-	-	-	-
Total Grants Received	-	-	291,015	291,015	-	-	152,787	152,787

4. Analysis of Income from Charitable Activities

	2022				2021			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Meals at the Gate / Lunch Clubs	11,976	-	-	11,976	9,520	-	-	9,520
CJRS Grant	-	-	-	-	2,346	-	-	2,346
Total	11,976	-	-	11,976	11,866	-	-	11,866

5. Analysis of Income from Other Trading Activities

	2022				2021			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Fundraising - Miscellaneous	1,494			1,494	56	-	-	56
Sale of Waste materials	271			271	279	-	-	279
Shop/Online Trading	22,747			22,747	18,109	-	-	18,109
Café Craft & Book Sales	-			-	326	-	-	326
Premises Rental	1,688			1,688	938	-	-	938
Café & Other Catering	6,828			6,828	2,146	-	-	2,146
Total Other trading	33,028	-	-	33,028	21,854	-	-	21,854

6. Analysis of Expenditure on Raising Funds

	2022				2021			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Fundraising	523	-	9	532	605	-	-	605
Bank & agency costs of Raising Funds	227	-	-	227	302	-	-	302
Gate Night In	-	-	-	-	202	-	-	202
Café and outside catering	3,133	-	22	3,155	1,248	-	-	1,248
Shop & Online Sales	7,166	-	298	7,464	4,711	-	-	4,711
Salary Costs Shop & Online Sales	15,929	-	-	15,929	-	-	-	-
Total F/R Activities Costs	26,978	-	329	27,307	7,068	-	-	7,068

7. Analysis of Expenditure on Charitable Activities

	2022				2021			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Wages & Pensions	16,407	-	97,707	114,114	7,188	-	93,628	100,816
Payroll Costs	270	-	196	466				
Sessional Staff Costs	-	-	170	170				
Volunteer/Staff Expenses incl workwear	331	-	1,123	1,454	252	-	1,818	2,070
Marketing	391	-	1,386	1,777	391	-	1,450	1,841
Donated Food Distributed	52,524	-	-	52,524	192,500	-	-	192,500
Foodbank Food Purchased	-	-	21,607	21,607	-	-	18,242	18,242
Food for other projects	1,895	-	5,458	7,353	-	-	-	-
Foodbank & Food Larders Consumables	61	-	4,779	4,840	-	-	-	-
Soup Pot	-	-	666	666	-	-	2,676	2,676
Meals at The Gate/Lunch Clubs	1,953	-	293	2,246	6,148	-	520	6,668
Starter Packs (Household Equipment)	-	-	4,461	4,461	-	-	3,807	3,807
Starter Packs storage	-	-	179	179				
Academy Awards	-	-	286	286	-	-	50	50
CDP	-	-	936	936				
School Uniform Purchases	92	-	2,751	2,843	488	-	-	488
Hire of Other Halls	1,300	-	5,015	6,315				
Utilities	2,936	-	7,169	10,105	-	-	1,800	1,800
Tel. & Broadband	369	-	2,124	2,493	5,520	-	3,785	9,305
IT/Equipment	2,258	-	6,724	8,982	2,115	-	665	2,780
Insurance	4,236	-	2,029	6,265	854	-	4,830	5,684
Miscellaneous Office Costs/Postage	270	-	1,176	1,446	5,930	-	1,724	7,654
STV Winter Appeal	-	-	-	-	-	-	8,600	8,600
Van Costs	149	-	3,758	3,907	76	-	3,756	3,832
Maintenance & Gardening	5,136	-	846	5,982	1,860	-	45	1,905
Professional Fees	-	-	-	-	1,562	-	-	1,562
Refurbishment	44,055	-	-	44,055	4,996	-	-	4,996
Bank Charges	611	-	-	611				
Depreciation	-	5,751	-	5,751	-	4,872	-	4,872
Independent Examination	1,100	-	-	1,100	925	-	-	925
Total Payments for Charitable Activities	136,344	5,751	170,839	312,934	231,329	4,872	147,516	383,716

8. Staff Costs and Numbers

	2022	2021
Average Head Count During Period	8	7
Staff Costs		£
Wages & Salaries	125,162	97,177
Employer's NIC	7,916	7,024
Employment Allowance	(5,000)	(5,202)
Employer's Pension Contributions	1,965	1,817
	130,043	100,816

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

	2022				2021			
	Vehicles £	Computers £	Fixtures & Fittings £	Total £	Vehicles £	Computers £	Fixtures & Fittings £	Total £
Cost								
Opening Cost	9,995	1,668	11,585	23,248	-	834	5,758	6,592
Additions		453	3,641	4,094	9,995	834	5,827	16,656
	9,995	2,121	15,226	27,342	9,995	1,668	11,585	23,248
Depreciation								
Accumulated Depreciation	1,999	834	3,653	6,486	-	278	1,336	1,614
Charge for the year	1,999	707	3,045	5,751	1,999	556	2,317	4,872
	3,998	1,541	6,698	12,237	1,999	834	3,653	6,486
Net Book Value								
Start of the year	7,996	834	7,932	16,762	-	556	4,422	4,978
End of the year	5,997	580	8,528	15,105	7,996	834	7,932	16,762

12. Debtors

	2021				2021			
	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £
Prepayments								
Insurance	3,092		1,938	5,030	3,156	-	1,305	4,461
Other Debtors								
Gift Aid	2,062		732	2,794	250	-	-	250
Utilities refund	-		270	270	-	-	-	-
Grants receivable	2,200		57,690	59,890	-	-	-	-
HMRC - Salary Corrections	78		-	78	-	-	-	-
	7,432	-	60,630	68,062	3,406	-	1,305	4,711

13. Creditors

	2022				2021			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Accruals								
IE Fee	1,100	-	-	1,100	925	-	-	925
Utilities	-	-	669	669	255	-	1,720	1,975
Phone	-	-	138	138	87	-	200	287
Payroll/HR	92	-	-	92	101	-	-	101
Maintenance	38	-	-	38	38	-	-	38
Food	-	-	216	216	-	-	-	38
Misc	9	-	100	109	-	-	23	23
Taxation, Social Security & Pensions								
HMRC	987	-	857	1,844	258	-	1,559	1,817
Pensions	286	-	139	425	-	-	-	-
Salary corrections	60	-	-	60	-	-	-	-
Total Creditors falling Due in 1 year	2,572	-	2,119	4,691	1,664	-	3,502	5,166

14. Fund Transfers

Fund transfers shown in note 15 represent:

The transfers of £2,179 out of the Unrestricted Fund into the Designated Fixed Assets Fund and £1,915 out of the IICF fund into the Designated Fixed Assets Fund, represent the purchase of Fixed Assets.

The transfer of £1,000 into the General Fund from the Soup Pot fund represents a contribution to the charity's overheads from that fund.

The transfers out of the general fund of £580 into the foodbank and refurbishment funds, represent cheques received at the end of 2021 that were incorrectly allocated to the General Fund.

15. Fund Movements

	1st January 2021 £	Income £	Expenditure £	Transfer in £	Transfer out £	1st January 2022 £	Income £	Expenditure £	Transfer in £	Transfer out £	31st December 2022 £
Unrestricted Funds											
General Fund	100,551	86,209	(45,897)	1,500	(5,193)	137,170	100,960	(125,797)	1,000	(2,759)	110,574
Stock for distribution	4,500	193,000	(192,500)			5,000	67,523	(52,524)	-	-	19,999
Fixed Assets	4,978	-	(4,872)	16,656	-	16,762		(5,751)	4,094	-	15,105
Total Unrestricted Funds	110,029	86,209	(243,269)	18,156	(5,193)	158,932	168,483	(184,072)	5,094	(2,759)	145,678
Restricted Funds											
Foodbank	9,464	17,665	(15,016)	-	(130)	11,983	18,777	(24,148)	380	-	6,992
Clacks - FLASH							24,500	(1,487)	-	-	23,013
Soup Pot	3,971	3,611	(2,676)	-	(1,500)	3,406	3,768	(2,996)	-	(1,000)	3,178
Home Starter packs	2,722	8,000	(5,375)	-	-	5,347	8,000	(6,594)	-	-	6,753
Salaries - Robertson Trust	10,000	-	(10,000)	-	-	-	-	-	-	-	-
Salaries - Go for It	8	7,508	(5,019)	-	-	2,497	-	(2,497)	-	-	-
Impact Funding (VAF)	2,292	-	(2,292)	-	-	-	-	-	-	-	-
STV	-	8,600	(8,600)	-	-	-	5,000	(5,000)	-	-	-
Investing in Communities	23,191	78,872	(77,430)	-	(4,552)	20,081	102,218	(97,308)	-	(1,915)	23,076
Mental Health & Wellbeing							8,000	(100)	-	-	7,900
Artemis	2,000	-	(219)	-	(1,781)	-	-	-	-	-	-
BoS	-	15,875	(13,286)	-	-	2,589	-	(2,589)	-	-	-
BoS Reach							23,000	(2,948)	-	-	20,052
Lottery	-	10,000	(3,070)	-	-	6,930	-	(6,596)	-	-	334
Big Lottery - Community Fund							55,040	(15,445)	-	-	39,595
Foundation Scotland	-	4,500	(4,500)	-	-	-	-	-	-	-	-
Community Fridge	-	3,000	-	-	-	3,000	-	-	-	-	3,000
Refurbishment	-	4,000	-	-	-	4,000	75,153	(10)	200	-	79,343
Van	-	5,000	-	-	(5,000)	-	-	-	-	-	-
Digital Boost							2,025	(2,025)	-	-	-
Wraparound Care							5,800	(1,425)	-	-	4,375
other small grants	32	-	(32)	-	-	-	-	-	-	-	-
Total Restricted Funds	53,680	166,631	(147,515)	-	(12,963)	59,833	331,281	(171,168)	580	(2,915)	217,611
Total Funds of the Charity	163,709	252,840	(390,784)	18,156	(18,156)	218,765	499,764	(355,240)	5,674	(5,674)	363,289

16. Purpose of Funds

Unrestricted Funds:

These are the total funds available to the charity for its general purposes.

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.

Clacks – FLASH: to address poverty in practical ways, including freshly prepared meals; providing fresh food items in larders and foodbank; access to cookery classes and slow cookers.

Soup Pot: Provides wholesome cooked meals to homeless adults and children.

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.

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.

Mental Health & Wellbeing: To prepare new spaces in the building to allow community access for groups supporting people with mental health issues.

Artemis Charitable Foundation: This fund was to purchase shelving for food larders.

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

Bank of Scotland (REACH): Meals at the Gate Project

Big Lottery: Provides funding for employee salaries

Big Lottery Community Fund: to be used for the building refurbishment

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.

Digital Boost: towards IT costs

Wraparound Care: to provide Christmas Cookery Classes and Christmas means food and cooking equipment for families.

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