



Practical help for positive change

Trustees' Annual Report and Accounts 2023

Charity Number SC042809

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Trustees' Annual Report

Year Ended 31st December 2023

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	Trustee

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

We have been fortunate to report, year on year, how we have developed and enhanced our service provision to improve the quality of lives for those in our community that need support. In this year we were particularly focusing on the cost-of-living crisis, fuel poverty and support for the lonely and socially isolated. However, we are delighted to share that we believe 2023 must be the pinnacle of our existence, to date, as a Charity. It finally saw us realise our vision, giving us space and the right environment to offer the whole community much more, a 'Community Hub.'

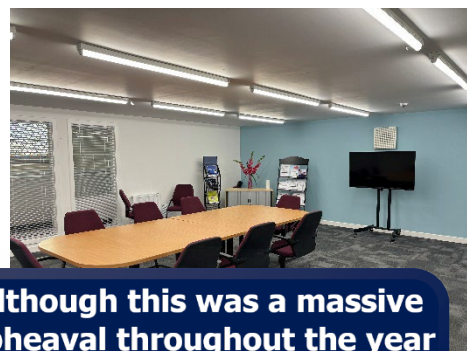
The refurbishment has given us the opportunity to offer more services, projects, training opportunities and to be more responsive and inclusive in our service.

The refurbishment (phase 3) has given us the opportunity to offer added services and projects, more training opportunities, collaborate with partners, and to be more responsive and inclusive in our service provision. It has also allowed us to be more sustainable as a Charity with projects that bring in added income. This will ensure our work, supporting local people, will continue for years to come as unfortunately the need is growing annually.

Phase 3 gave us a multi-purpose activity and training space, a meeting/confidential room, extension of our kitchen, improved Foodbank space that provides a more dignified service provision and experience for our recipients, a new office and a huge storage and sorting space on a second-floor development.

Although this was a massive upheaval throughout the year, we continued to run all our core projects from various locations. Our brilliant staff team and committed volunteers have supported us well beyond our expectations to make sure this happened. Our partners and friends stepped in to provide space and support wherever it was needed. Everyone worked hard to make sure no one in need of our services, in the County, suffered throughout this period of change.

There is a growing issue of food and fuel poverty in Clackmannanshire and indeed throughout our Country. Although, we have continued to provide this much needed service there has been significant changes to the how we have tackled the issue.



Although this was a massive upheaval throughout the year our brilliant staff team, committed volunteers , partners and friends stepped in to provide space and support wherever it was needed.

83916 - Meals Distributed

4000 - People Supported

1801 - Parcels Delivered

714 - Larder Visits

2023 was an exceptional year for the Gate foodbank and larder projects with more than the premises move. The changes in devolved benefit powers have meant that the poorest families in Scotland are now 4.6% better off per year since April 2023. Furthermore, an increase to successful disability claims (Scottish Adult Disability Payment) has had an impact on household incomes. Historically foodbank and larder attendees were often in non-working households, as situations with finances improves for

this group, we are now considering ways to attract those who are considered in-work poor who need support.

The introduction of our 'Resilience team' has embedded alternative support to service users. By considering all the individuals needs and by providing holistic support, we recognise that food will not solve poverty. Supporting people to get to the root of the problem empowers them. We worked with our clients directing them to statutory and non-statutory partners who offer specific advice and financial support to alleviate the pressures they were facing at that time.

Continuing with our unwavering mission to give practical support for positive change, we provided 'warm packs' to 35 members of the community who were experiencing particularly challenging times.

Offering non-service users, the opportunity to benefit from access to community education in our building, meant that we were a vital cornerstone in local place-based adult learning. Building personal resilience is not a trait that we want to limit to our service users, but to other members of the community by delivering and hosting formal and informal educational classes we are part of the regeneration of our wider community.



Our resilience project has a syllabus of courses which focus on the most common tools:

- Supporting with employment
- Building healthy habits with budgeting skills
- Focusing on essential life skills, such as cooking etc.
- Working closely with other like-minded organisations, has created a framework in which service users can thrive and resolve their own crisis.
- Preventing isolation with peer support groups

Although the number of people receiving a food parcel has reduced since last year, this shows how quickly reliance on foodbanks can be influenced by political trends, both on a local and national level.

1089 - Meals Served

45 - Service Users enjoyed a Christmas lunch and a Gift

During the refurbishment, The **Soup Pot** ran from The Baptist Church, who stepped in to ensure a continuity of service and deserve our grateful thanks. After refurbishment, this project moved back a better more attractive Cafe, to the delight of the attendees. This service provides so much more than a nourishing meal, most people visiting the soup pot are lonely and isolated and look forward to each session

in a safe and welcoming space. They also receive added support through some of our other projects.

By extending our kitchen, we can offer more food related projects including, a beautiful Community Café with an improved menu, the capability to run cooking classes for our clients and internal and external catering service for meetings and events. It gives us better facilities to house our Café Xtra project which provides lunch, and home delivery by a friendly volunteer, at a small cost.

Christmas events

A themed family meal and party was well attended and each child received a gift.

25 over 65's attended Christmas Lunch.

30 attended our Christmas Afternoon Tea

The Community Café continues to provide a warm and friendly space, with freshly prepared food at extremely low cost. This and other food projects mean we can offer training opportunities for volunteers and young people with barriers to employment, looking for work experience.

25 - 45 - Attend the Community Cafe each week

3 - Family Meal Evenings (new project)

We have a large conference/multipurpose activity room, well equipped and furnished, thanks to generous donations. It is used for meetings and to run training courses, events, fundraising activities and social groups for example, Bingo Breakfasts, Craft groups, Christmas fayre and family party etc. We have an interview/meeting room which is used for confidential meetings with clients, often with different organisations that can offer more specialist support.

Breaking down barriers to employment is important to us. Our projects and training courses help build confidence and resilience and this together with the 'work experience' we offer through our activities, provides opportunities for those hoping to find employment in the future.

We have a large



This new flexible space enables us to rent the facility to external organizations giving us independent income to be used to support our work and to help with overhead costs. We provide a catering service for delegates therefore offering a full package, making it attractive to local organisations, whilst they support a local charity.



We moved our Charity shop to bigger premises in the centre of Alloa. This gives us the opportunity to supply good quality clothing, household items and toys at very at low cost and offering sustainable and eco-friendly options which protect our environment. Another primary reason to move to bigger premises was to provide a permanent School Uniform Club, changing from the originally named 'School Uniform Bank' allowed for us to closely follow statutory guidance on the provision of uniforms to children, by ensuring dignified

access all year round, which is decreet and without stigma. We encouraged registration, attendees have access to what they need, when they need it and in an environment that is welcoming and shop-like.

School Uniform Bank/Club
307 Children were provided with school uniforms including **27** children referred by community partners. In addition, since opening the School Uniform Club in October, we had **12** families register and **16** children provided with clothing.



Starter Pack Project - Due funding issues and to provide an improved dignified access to household goods by offering clients more choice, this project has changed in terms of how the service is delivered. However, we still supported **49** people with **18** full packs. **15** people with Charity shop vouchers to value of £450, and **3 families** received £120 in local shop vouchers, which allowed them to choose the essential household items needed.

FVRC's Recovery Café continues to run weekly from our Centre, which now offers access to our private meeting room for counsellors to provide 1:1 support to their clients, in privacy. **20- 25** people attend the Café each week.

Social Groups

The benefits of providing access to community groups for those who are marginalised and under-represented has a positive personal affect that ripples out to broader community. In 2023 we concentrated on providing safe spaces where everyone feels, valued, included, supported and connected. Our groups included:

- Book Club is extremely popular with **10 -12** people regularly attending each month
- Our memory café
- Women's craft group
- Men's talking group



As the organisation has grown in line with the projects undertaken, we now have eleven members of staff, mostly part time, nevertheless creating local employment, of which we are immensely proud. We have recruited where possible from our Volunteer Bank, including presently offering two supported training placements to young people who have experienced significant barriers to employment in the past. We have a team of 80-90 volunteers to keep our projects effective and current. Our Board make sure the Governance of the Charity is key, whilst being responsive in making quick and effective decisions, which keep us relevant to the needs of our community.

The Gate Charity exists because those who work and volunteer for us believe passionately in its importance and we thank them for this. We believe in not standing still in relation to the challenges we face in the future but being responsive to ever changing needs. We must keep the trust of those who support us, and it needs to both balance continuity and embrace change. We collaborate with partner organisations, who are all trying to improve the quality of life in our

community, all looking for the answers and supporting each other in the process. Our efforts together with the will, kindness, and generosity of the people of Clackmannanshire can make our community a better place to live and work.

Thank you to all who share and support our vision for the future.

Financial Review

Expenditure on Charitable Activities in 2023 was £272,916 (2022: £312,934), including the cost of donated goods that were distributed. Total Income was £322,642 (2022: £499,764)

Total Income, when donated goods are excluded was £288,321 compared to £432,241 in 2022.

Together these changes have resulted in net expenditure of £31,121 compared to net income of £159,523 in 2022 leading to reduced fund balances carried forwards in general unrestricted funds of £96,085 (2022: £ 125,573) and decreased fund balances in restricted funds of £106,259 (2022: £217,611).

Major improvement work has been undertaken on the building, and the expenditure on this work has been capitalised as building improvements. This capitalisation is shown in the Movement of Funds Table, as fund transfers into the Fixed Asset Fund, of £116,900, from a combination of the Restricted Refurbishment Fund and the General Fund.

Total funds of the charity at the year-end and carried forward to 2024 are £347,167 (2022: £378,288) including the significantly restricted funds.

Reserves Policy

As income to charities can fluctuate year-on-year our current reserves policy is to hold a minimum of three months operating costs. This reserve allows for us to have peace of mind that Charitable activities can continue during the peaks and troughs. Current unrestricted funds of the charity (excluding tangible fixed assets and stock) are £96,085 (2022: £125,573). In 2022 the trustees had set aside unrestricted funds of £15,573 towards additional costs of refurbishment, leaving unrestricted reserves of £110,000. Current free reserves are £96,085. This is slightly under the annual expenditure of the charity from unrestricted funds, or just over 3 months 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.

Approved by the Trustees and signed on their behalf



30th September 2024

Evelyn Paterson - Chair

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 2023 which are set out on pages 11 to 23

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.

Margaret Birse

30th September 2024

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 2023

		2,023				2,022			
		Unrestricted Funds	Designated FA & Stock Funds	Restricted Funds	Total Funds	Unrestricted Funds	Designated FA & Stock Funds	Restricted Funds	Total Funds
	Note	£	£	£	£	£	£	£	£
Income and Endowments from:									
Donations and Legacies		47,236	-	172,138	219,374	52,655	-	314,465	367,120
Donated Goods for Distribution			34,321		34,321	67,523	-	-	67,523
Charitable Activities		4,376	-	-	4,376	11,976	-	-	11,976
Other Trading Activities		64,102	-	-	64,102	33,028	-	-	33,028
Investments		168			168	51	-	-	51
Other		301			301	3,250	-	16,816	20,066
Total Income		116,183	34,321	172,138	322,642	168,483	-	331,281	499,764
Expenditure on:									
Raising Funds		51,597	414	19,189	71,200	26,978	-	329	27,307
Charitable Activities		39,103	14,742	193,844	247,689	83,820	5,751	170,839	260,410
Donated Goods Distributed			34,874		34,874	52,524	-	-	52,524
Other					-				-
Total Expenditure		90,700	50,030	213,033	353,763	163,322	5,751	171,168	340,241
Net Income/(Expenditure)		25,483	(15,709)	(40,895)	(31,121)	5,161	(5,751)	160,113	159,523
Transfers between funds		(54,971)	125,428	(70,457)	-	(1,179)	4,094	(2,915)	-
						(580)		580	-
						(14,999)	14,999		-
Net Movement of Funds		(29,488)	109,719	(111,352)	(31,121)	(11,597)	13,342	157,778	159,523
Reconciliation of Funds									
Total funds brought forward		125,573	35,104	217,611	378,288	137,170	21,762	59,833	218,765
Total Funds carried forward		96,085	144,823	106,259	347,167	125,573	35,104	217,611	378,288

The notes of pages 13 to 23 form part of these accounts.

Balance Sheet

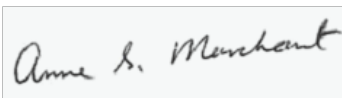
As at 31st December 2023

	Note	2023				2022			
		Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £
Fixed Assets									
Tangible Assets	11		125,377		125,377		15,105		15,105
Total Fixed Assets		-	125,377	-	125,377	-	15,105	-	15,105
Current Assets									
Stock (Food for distribution)			19,446		19,446		19,999		19,999
Debtors	12	10,258		3,888	14,146	7,432	-	60,630	68,062
Cash at Bank and in Hand		94,197		110,890	205,087	120,713	-	159,100	279,813
Total Current Assets		104,455	19,446	114,778	238,679	128,145	19,999	219,730	367,874
Liabilities									
Creditors: Amounts falling due within one year	13	8,370		8,519	16,889	2,572		2,119	4,691
Net current Assets/(Liabilities)		96,085	19,446	106,259	221,790	125,573	19,999	217,611	363,183
Total Assets less current Liabilities		96,085	144,823	106,259	347,167	125,573	35,104	217,611	378,288
Total net assets/(Liabilities)	14	96,085	144,823	106,259	347,167	125,573	35,104	217,611	378,288

The notes on pages 13 to 23 form an integral part of these accounts.

The accounts were approved by the trustees on 30th September 2024

And signed on their behalf by



Anne Marchant - Treasurer

Notes to the Accounts

For the year ended 31st December 2023

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.

h) 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.

i) 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

j) Stock

The value of donated goods held as stock is recognised at a value of £1.75 per kg.

k) Debtors

All debtors are measured at transaction value.

l) Loans & Creditors

All creditors are measured at transaction value.

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

		2023				2022			
		Unrestricted Funds £	Designated Fixed Assets	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £
Soup Pot And Starter Packs				1,063	1,063			981	981
Foodbank				26,996	26,996			13,468	13,468
The Gate		44,729		4,288	49,017	50,843		8,269	59,112
Grants	3			139,704	139,704	-	-	291,015	291,015
Gift Aid Tax Recovered		2,507		87	2,594	1,812	-	732	2,544
Total Donations		47,236	-	172,138	219,374	52,655	-	314,465	367,120

3. Analysis of Grants Received

	2023				2022			
	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £
Clacks SLA	-	-	7,432	7,432	-	-	7,432	7,432
Clacks March	-	-	3,000	3,000	-	-	-	-
James Wood	-	-	1,000	1,000	-	-	-	-
STV Children's Appeal	-	-	3,000	3,000	-	-	5,000	5,000
Scot. Govt. Investing in Communities	-	-	-	-	-	-	102,218	102,218
Clacks Council Starter Packs	-	-	-	-	-	-	8,000	8,000
Bank of Scotland	-	-	-	-	-	-	23,000	23,000
Big Lottery	-	-	51,582	51,582	-	-	55,040	55,040
The National Lottery	-	-	33,300	33,300	-	-	-	-
Big Lottery (Refurbishment)	-	-	-	-	-	-	50,000	50,000
Small Grants (Various)	-	-	90	90	-	-	-	-
Digital Boost	-	-	-	-	-	-	2,025	2,025
Foodbank Assitant	-	-	1,800	1,800	-	-	-	-
FLASH	-	-	-	-	-	-	24,500	24,500
Lens Investment Award	-	-	5,000	5,000	-	-	-	-
Mental Health and Wellbeing	-	-	10,000	10,000	-	-	8,000	8,000
Wraparound	-	-	-	-	-	-	5,800	5,800
Robertson Trust	-	-	23,500	23,500	-	-	-	-
Total Grants Received	-	-	139,704	139,704	-	-	291,015	291,015

4. Analysis of Income from Charitable Activities

	2023				2022			
	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £
Meals at the Gate / Lunch Clubs	4,376	-	-	4,376	11,976	-	-	11,976
Total	4,376	-	-	4,376	11,976	-	-	11,976

5. Analysis of Other Trading Income

	2023				2022			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Fundraising - Miscellaneous	1,685			1,685	1,494			1,494
Sale of Waste materials	379			379	271			271
Shop/Online Trading	36,918			36,918	22,747			22,747
Café Craft & Book Sales				-	-			-
Premises Rental	3,112			3,112	1,688			1,688
Café & Other Catering	22,008			22,008	6,828			6,828
Total Other trading	64,102	-	-	64,102	33,028	-	-	33,028

6. Analysis of Expenditure on Raising Funds

	2,022				2,022			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Fundraising	836	-	-	836	523	-	9	532
Bank & agency costs of Raising Funds	-	-	-	-	227	-	-	227
Gate other F/R Costs	304	-	-	304	-	-	-	-
Café and outside catering	14,150	-	411	14,561	3,133	-	22	3,155
Salary Costs Café & Outside Catering	1,146	-	9,308	10,454				
Shop & Online Sales	15,350	-	3,466	18,816	7,166	-	298	7,464
Salary Costs Shop & Online Sales	19,811	-	6,004	25,815	15,929	-	-	15,929
Shop Assets depreciation	-	414	-	414				
Total F/R Activities Costs	51,597	414	19,189	71,200	26,978	-	329	27,307

7. Analysis of Expenditure on Charitable Activities

	2,023				2,022			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Wages & Pensions	11,311	-	106,143	117,454	16,407	-	97,707	114,114
Payroll & HR & Recruitment	1,033	-	2,998	4,031	270	-	196	466
Sessional Staff Costs	-	-	406	406	-	-	170	170
Staff Training	750	-	385	1,135	-	-	-	-
Staff Travel & Subsistence	418	-	-	418	-	-	-	-
Volunteer/Staff Expenses incl workwear	862	-	698	1,560	331	-	1,123	1,454
Marketing	679	-	486	1,165	391	-	1,386	1,777
Donated Food Distributed	-	34,874	-	34,874	52,524	-	-	52,524
Foodbank Food Purchased	-	-	31,694	31,694	-	-	21,607	21,607
Food for other projects	-	-	-	-	1,895	-	5,458	7,353
Foodbank & Food Larders Consumables	-	-	701	701	61	-	4,779	4,840
Soup Pot	-	-	3,392	3,392	-	-	666	666
Meals at The Gate/Lunch Clubs	1,690	-	1,062	2,752	1,953	-	293	2,246
Starter Packs (Household Equipment)	727	-	1,341	2,068	-	-	4,461	4,461
Starter Packs storage	-	-	-	-	-	-	179	179
Warm Project Items	-	-	4,377	4,377	-	-	-	-
FLASH	-	-	1,539	1,539	-	-	-	-
Wraparound Expenditure	-	-	860	860	-	-	-	-
Academy Awards	-	-	-	-	-	-	286	286
CDP	-	-	-	-	-	-	936	936
School Uniform Purchases	69	-	50	119	92	-	2,751	2,843
Hire of Other Halls	-	-	5,216	5,216	1,300	-	5,015	6,315
Utilities	798	-	11,462	12,260	2,936	-	7,169	10,105
Tel. & Broadband	284	-	2,218	2,502	369	-	2,124	2,493
IT/Equipment	2,902	-	2,377	5,279	2,258	-	6,724	8,982
Insurance	3,901	-	2,421	6,322	4,236	-	2,029	6,265
Miscellaneous Office Costs/Postage	383	-	1,071	1,454	270	-	1,176	1,446
Van Costs	434	-	2,327	2,761	149	-	3,758	3,907
Maintenance & Gardening	1,043	-	2,232	3,275	5,136	-	846	5,982
Professional Fees	-	-	-	-	-	-	-	-
Refurbishment	9,490	-	8,376	17,866	44,055	-	-	44,055
Bank & Other Interest Charges	1,129	-	12	1,141	611	-	-	611
Depreciation	-	14,742	-	14,742	-	5,751	-	5,751
Independent Examination	1,200	-	-	1,200	1,100	-	-	1,100
Total Payments for Charitable Activities	39,103	49,616	193,844	282,563	136,344	5,751	170,839	312,934

8. Staff Costs and Numbers

	2023	2022
Average Head Count During Period	11	8
Staff Costs		
Wages & Salaries	147,203	125,162
Employer's NIC	9,102	7,916
Employment Allowance	(5,000)	(5,000)
Employer's Pension Contributions	2,418	1,965
	153,723	130,043

No employee received employment benefits of over £60,000 in either 2023 or 2022

The charity operated 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 on behalf of 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

2023				
Building Improvements	Vehicles	Computers & IT Equipment	Fixtures & Fittings	Total
£	£	£	£	£
Cost				
Opening Cost	9,995	2,121	15,226	27,342
Additions	-	1,426	7,103	125,429
	9,995	3,547	22,329	152,771
Depreciation				
Accumulated Depreciation	3,998	1,541	6,698	12,237
Charge for the year	1,999	898	4,466	15,156
	5,997	2,439	11,164	27,394
Net Book Value				
Start of the year	5,997	580	8,528	15,105
End of the year	3,998	1,108	11,165	125,377

12. Debtors

2023				2022			
Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
£	£	£	£	£	£	£	£
Prepayments							
Insurance		2,952	6,245	3,092		1,938	5,030
Van Road Tax		118	118				
Other Debtors							
Outstanding Invoices Issued			4,458				
Gift Aid		818	2,662	2,062		732	2,794
Utilities refund		-	-	-		270	270
BIDD Prepayment			585				
Grants receivable			-	2,200		57,690	59,890
HMRC - Salary Corrections			78	78		-	78
Total Debtors	-	3,888	14,146	7,432	-	60,630	68,062

13. Creditors

	2023				2022			
	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £
Accruals								
IE Fee	1,200	-	-	1,200	1,100	-	-	1,100
Utilities	2,707	-	1,218	3,925	-	-	669	669
Insurance	3,457	-	2,197	5,654				
Phone	-	-	-	-	-	-	138	138
Payroll/HR	-	-	-	-	92	-	-	92
Maintenance	-	-	-	-	38	-	-	38
Food	195	-	780	975	-	-	216	216
Misc	54	-	-	54	9	-	100	109
Taxation, Social Security & Pensions								
HMRC	589	-	3,879	4,468	987	-	857	1,844
Pensions	108	-	445	553	286	-	139	425
Salary corrections	60	-	-	60	60	-	-	60
Total Creditors falling Due in 1 year	8,370	-	8,519	16,889	2,572	-	2,119	4,691

14. Fund Transfers

Fund Transfers in note 15 represent:

£64,585 from Refurbishment Fund to Designated Fixed assets and

£52,315 from the General Fund to the Designated Fixed Asset fund represent capitalisation of building improvements

Transfers from other various restricted funds to the Designated Fixed Asset fund, represent the purchase of assets, where the conditions of restricted funding has been met on purchase of the assets.

15. Fund Movements

	1st January 2022 £	Income £	Expenditure £	Transfer in £	Transfer out £	1st January 2023 £	Income £	Expenditure £	Transfer in £	Transfer out £	31st December 2023 £
Unrestricted Funds											
General Fund	137,170	100,960	(110,798)	1,000	(2,759)	125,573	116,183	(90,700)		(54,971)	96,085
Stock for distribution	5,000	67,523	(52,524)	-	-	19,999	34,321	(34,874)			19,446
Fixed Assets	16,762		(5,751)	4,094	-	15,105		(15,156)	125,428		125,377
Total Unrestricted Funds	158,932	168,483	(169,073)	5,094	(2,759)	160,677	150,504	(140,730)	125,428	(54,971)	240,908
Restricted Funds											
Foodbank	11,983	18,777	(24,148)	380	-	6,992	31,684	(21,371)			17,305
Soup Pot	3,406	3,768	(2,996)	-	(1,000)	3,178	3,873	(5,606)			1,445
Home Starter packs	5,347	8,000	(6,594)	-	-	6,753		(6,712)			41
Investing in Communities	20,081	102,218	(97,308)	-	(1,915)	23,076		(23,076)			-
Big Lottery	6,930	-	(6,596)	-	-	334		(334)			-
Refurbishment	4,000	75,153	(10)	200	-	79,343	3,705	(8,388)		(64,584)	10,076
Community Fridge	3,000	-	-	-	-	3,000		(888)		(2,112)	-
BoS	2,589	-	(2,589)	-	-	-					-
Salaries - Go for It	2,497	-	(2,497)	-	-	-					-
Big Lottery - Community Fund	-	55,040	(15,445)	-	-	39,595	51,582	(59,289)		(253)	31,635
Clacks - FLASH	-	24,500	(1,487)	-	-	23,013	-	(21,169)			1,844
BoS Reach	-	23,000	(2,948)	-	-	20,052		(19,367)		(156)	529
Mental Health & Wellbeing	-	8,000	(100)	-	-	7,900	8,000	(5,911)		(2,299)	7,690
Wraparound Care	-	5,800	(1,425)	-	-	4,375	-	(4,375)			-
STV - Cost of Living	-	5,000	(5,000)	-	-	-	3,000	(3,000)			-
Digital Boost	-	2,025	(2,025)	-	-	-					-
Salaries - Robertson Trust	-	-	-	-	-	-	23,500	(7,932)			15,568
National Lottery - Cost of Living	-	-	-	-	-	-	23,300	(7,077)			16,223
Lottery	-	-	-	-	-	-	10,000	(10,000)			-
Lens - Investment Award	-	-	-	-	-	-	5,000	(3,798)		(903)	299
Food Van	-	-	-	-	-	-	3,474	-	-	-	3,474
Clacks - March Funding	-	-	-	-	-	-	3,000	(2,850)		(150)	-
Employment Support	-	-	-	-	-	-	1,800	(1,800)			-
other small grants	-	-	-	-	-	-	220	(90)			130
Total Restricted Funds	59,833	331,281	(171,168)	580	(2,915)	217,611	172,138	(213,033)	-	(70,457)	106,259
Total Funds of the Charity	218,765	499,764	(340,241)	5,674	(5,674)	378,288	322,642	(353,763)	125,428	(125,428)	347,167

16. Nature and Purpose of Funds

Unrestricted Funds:

General Fund: 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.

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

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

Investing in Communities: This grant is for the purpose of addressing loneliness and providing the elderly with wholesome meals at low cost.

Lottery: Provides funding for employee salaries

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

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

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

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

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

Clacks – FLASH: to address poverty in practical ways, including freshly prepared meals.

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

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

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

STV: This was awarded to help fund the provision of food to those in the community experiencing hardship. In 2023 for the cost of living crisis.

Digital Boost: towards IT costs

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

National Lottery – Cost of Living: To allow service users to access to energy related advice and support.

Lottery: Core Funding.

Lens Investment Award: Contribution to the School Uniform Club.

Food Van: Funding towards purchase of our own food van.

Clacks March Funding: Funding to provide cost effective cooking appliances

Employment Support: Towards employment of a staff member with barriers to employment.

Other Small Grants: Small grants towards a variety of purposes.