

the gate

Practical help for positive change

Trustees' Annual Report and Accounts 2024

Charity Number SC042809



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Trustees' Annual Report

Year Ended 31st December 2024

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

Our main objectives for 2024 were to continue addressing the cost-of-living crisis and to support those experiencing food and fuel poverty. The Resilience Team worked hard to tackle the root causes of the difficulties faced by our clients, taking a holistic approach by linking individuals with additional services, community projects, statutory organisations, and local partners. Thanks to the team's efforts, many clients felt comfortable sharing valuable insights into their circumstances, with unemployment, zero-hour contracts, mental health issues, and disability emerging as significant challenges.

In August and September 2024, the Gate Charity Resilience Team conducted a needs assessment of Foodbank clients. The findings highlighted the multiple barriers service users face, including high levels of mental health issues (75%), disability or long-term health conditions (67%), and addiction (31%). Fuel poverty was a particular concern, with 70% of

respondents unable to regularly top up pre-payment meters and 61% reporting times when they had no heating or electricity. Food insecurity remains ongoing, with nearly half of respondents using the Foodbank within the past month and most relying on the service multiple times.

Financial hardship is made worse by welfare delays, with some clients waiting months for benefit decisions, as well as by local authority debt, which puts housing at risk for almost one in five users. Most were repaying advances on Universal Credit, further straining already limited budgets. These findings highlight the complex and interconnected challenges our clients face, as well as the vital importance of the support we provide.

Beyond financial hardship, feedback from other vulnerable groups identified social isolation and loneliness as growing issues in the community, particularly among older people. In response, we delivered a range of programmes and resources to help address these challenges.

2024 also marked our first full year in our new facilities, which proved to be everything we had hoped for. The space has allowed us to establish a thriving community hub, offering new projects and services that continue to strengthen and support our local community.

2000 visitors attend our Ludgate Building monthly

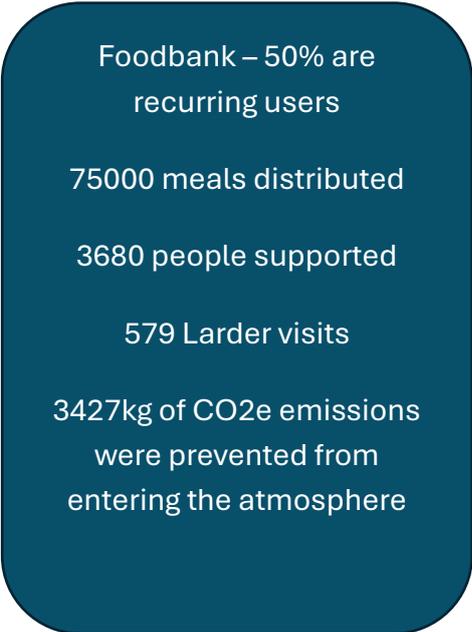
Our biggest area of growth this year has been through our Food Initiatives. We introduced new services and **built strong partnerships** with local supermarkets and other organisations eager to help us tackle food waste. By working together to **redirect surplus food**, we not only reduced waste but also expanded the support we could offer, making a real difference in achieving our objectives and reaching more people in need.

The expansion of our Food Initiatives has created more opportunities for people to develop new cooking and hospitality skills, **build confidence**, and prepare for entering the workforce. These activities also offer a wide range of volunteering opportunities for anyone with an interest in food, allowing them to **gain experience**, contribute to the community, and be part of meaningful projects.

Foodbank and Community Larder

We continued to enhance our support by offering a more **streamlined** and efficient service that provided clients with greater choice in the food they received, improved facilities in a **shop-like environment**, and more larder locations for easier access. Additional support was also delivered through our Resilience Team, helping to ease the pressures faced by service users. Where needed, resilience packs containing essential household items such as bedding and crockery were also provided.

Recognising the growing needs of the “in-work poor” identified in our research, we launched new food support projects tailored to this group. One major initiative was the purchase of a **food truck** to establish the G-Ate Mobile Food Van. Its primary purpose is to deliver the “Fake Away” project, which provides freshly prepared hot meals to families across various locations in the county on a weekly basis. These meals are cooked by our Chef using quality surplus or donated food from supermarkets produce that would otherwise go to landfill. This approach not only reduces waste and **benefits the environment** but also ensures nutritious meals reach those who need them most. Offered free of charge or on a “**pay what you can**” basis, the service has been particularly effective in reaching the **in-work poor** and has become a vital resource in reducing food poverty.



Foodbank – 50% are recurring users

75000 meals distributed

3680 people supported

579 Larder visits

3427kg of CO2e emissions were prevented from entering the atmosphere

Café Xtra – This project is designed to support older people who have limited mobility or are largely home-based. Volunteers deliver a light lunch up to three times a week, offering not only a nutritious meal but also friendly social contact and a gentle **welfare check**. Entirely volunteer-led, the initiative provides vital companionship and reassurance, helping to **reduce isolation** among older members of our community.

Soup Pot – Continues to thrive and provide a warm and welcoming space for our client group to meet up with their peers, whilst enjoying a free hot meal with many extra take home treats. This is a **volunteer led** project with some volunteers who have supported the project for many years.

After School Club

Food Provision -This project provides healthy, balanced meals and snacks to children attending After School Clubs across **Clackmannanshire**. All meals are carefully planned to meet national nutritional standards, supporting children’s growth and wellbeing while promoting healthy eating habits and helping to prevent obesity.

Soup Pot -734 hot lunches served

42 people received a Christmas meal with gift

3665 people attended community groups, Fake Away & Bingo breakfasts

5275 meals were provided to 8 Schools

Community Café - open twice weekly, is a **vibrant hub** serving low-cost, freshly prepared meals in a welcoming and comfortable environment. Beyond providing affordable, nutritious food, the café plays a key role in reducing food waste by using surplus ingredients that might otherwise go to landfill. It also fosters social connections, offering a **friendly space** where members of the community can come together, share a meal, and **combat isolation**.



Social Projects - Many of our social groups, designed to combat isolation, also incorporate a food element, including **Bingo breakfasts**, lunch clubs, family meals, and afternoon teas.

Our **Book Club** meets in the Café, where members not only enjoy lively discussions about their latest read but also share a Gate Lunch together. We also run a Memory Café, providing a welcoming space for people living with dementia and their carers to connect over a meal, as well as a chair exercise group, a craft group, and an evening **Men's Group**, which has proved particularly popular, with around **25** men attending per month. These activities combine social interaction, physical activity, and shared meals, creating enjoyable opportunities for connection and wellbeing across our community.



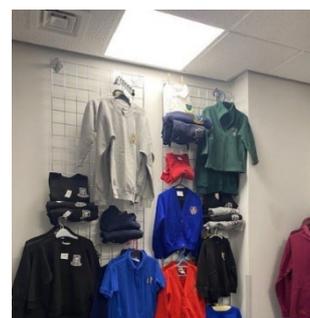
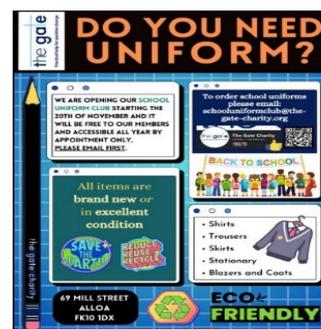
External Catering – This service has been highly successful. In addition to supporting Room Hire clients with refreshments and lunches, we provide an affordable catering service to external organisations for meetings and events, sometimes using surplus food that would be otherwise wasted. This not only helps reduce food waste but also generates a sustainable income that supports our other activities.

School Uniform Club

At the end of 2023, we launched a permanent School Uniform Club, which has grown from strength to strength. Located in a dedicated space within our Charity Shop, the club provides families with access to uniforms, coats, footwear, and school accessories all year round. This service not only helps families access essential clothing but also encourages the recycling of quality items, reducing environmental impact and unnecessary waste. The club is fully supported by donations of “almost new” garments from the community.

In 2024, 577 Children were able to access uniforms.

In addition to the year-round service, we continue to run our regular summer School Uniform Bank. This runs for one week during the holidays. In 2024, it was expanded to include a pop-up shop in Tillicoultry Shopping Centre, making it even easier for families to access what they need while promoting sustainable practice.





Charity Shop – Moving to a larger, more central shop has proven to be extremely worthwhile. Our increased presence in the community enables us to better promote the work we do, making it easier for people to drop off donations, for which we are very grateful. This enables us to provide high-quality clothing, household items, and toys at very low cost, offering sustainable and eco-friendly options that help protect the environment.

Our dedicated volunteer team, led by our Shop Manager, continues to be the backbone of the operation. In addition, we were proud to offer an assisted employment placement to a young person facing barriers to work, providing valuable experience and support as they enter the workforce.

The introduction of our new EPOS system in the charity shop has been transformative. It allows us to register donors for the Gift Aid scheme, enabling us to claim an additional 25p for every pound spent on items sold by those who sign up. In the first nine months of using the system, over **100 people enrolled**, significantly boosting the funds available to support our work. The system has also streamlined shop operations by automatically generating and printing labels, while accurately capturing stock and sales data. This information is invaluable for understanding both our community and our customers, helping us make informed decisions about stock, donations, and services.

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. We can also share surplus food to support this group, avoiding waste.

The Gate continues to grow in line with the needs of the community. We have a fantastic team of **12 Staff**, mostly part time, led by Jilly Guild, ensuring that we keep pace with what is required in support of our community. Our staff team also included two supported training placement employees, who have experienced barriers to employment and have been valuable members of the team this year. We need **80-90 volunteers** to keep our projects running and relevant, all who are dedicated and passionate. Our team of Volunteers are the life blood of our organisation,

and the value of their contribution is immeasurable. Our Board make sure the Governance of the Charity is paramount to safeguard the organisation and the people we serve. As a small Board we can react quickly and responsively to the need arising, making our Chief Officers job more effective and enjoyable.

Rita McNeil, a founding member of the Charity retired at the end of this year, and we express our grateful thanks for her contribution to the Board and to the Soup Pot. Together with the help of her husband Sandy, they managed the Soup Pot project, throughout the years, supporting hundreds of service users who considered them as trusted friends. She and Sandy will be missed but not forgotten!

The Gate Charity exists because those who work and volunteer for us believe passionately that the work we do is critical in supporting our community and we are extremely grateful for the part they play.

Every year we face new challenges, but we respond to these challenges effectively, with enthusiasm and in a professional manner. Partnership working is key to being able to provide the services we do, and we thank the organisations, statutory and non-statutory, including Schools, Churches and Supermarkets that support us. Without this support The Gate could not operate.

We will continue to create a vision for the future by identifying what is important to help alleviate poverty and isolation in our community by offering **‘practical help for positive change’**. Thank you to all who support us in this.

Financial Review

Total Income was £364,732 (2023: £322,642).

Total Income, when donated goods are excluded was £304,183 (2023: £288,321).

Expenditure on Charitable Activities in 2024 was £304,183 (2023: £272,916), including the cost of donated goods that were distributed. Excluding the value of donated goods that were distributed used in other food projects, or wasted, total expenditure was £334,691 (2023: £318,889)

Together these changes have resulted in net expenditure of £42,187 (2023: net expenditure of £31,121) leading to lower fund balances in restricted funds of £49,959 (2023: £106,259), but an increased balance in unrestricted funds of £115,959 (2023: 96,085).

Major improvement work has been undertaken on the building over the last few years, and the expenditure on this work has been capitalised as building improvements.

Total funds of the charity at the year-end and carried forward to 2025 are £304,980 (2023: £347,167).

Reserves Policy

As income for charities can fluctuate year-on-year our current reserves policy is to hold a minimum of three months' operating costs. This reserve allows 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), that is current free reserves, are £115,959 (2023: £96,085). This is slightly over 10 months of the expenditure of the charity from unrestricted funds, or just over 3 months total expenditure of the charity, which is in alignment with the charity's reserves policy. 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

Evelyn Patterson

Date: 29th September 2025

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 2024 which are set out on pages 13 to 25

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

29th September 2025

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 2024

	Note	2024				2023			
		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	2	53,735		136,219	189,954	47,236	-	172,138	219,374
Donated Goods for Distribution	2		60,549		60,549		34,321		34,321
Charitable Activities	4	1,763			1,763	4,376	-	-	4,376
Other Trading Activities	5	106,571			106,571	64,102	-	-	64,102
Investments		2,725			2,725	168			168
Other	6	3,170			3,170	301			301
Total Income		167,964	60,549	136,219	364,732	116,183	34,321	172,138	322,642
Expenditure on:									
Raising Funds	7	74,442	11,494	19,816	105,752	51,597	414	19,189	71,200
Charitable Activities	8	57,684	16,964	162,201	236,849	39,103	14,742	193,844	247,689
Donated Goods Distributed		-	53,838	-	53,838		34,874		34,874
Other	9	3,170	7,310	-	10,480				-
Total Expenditure		135,296	89,606	182,017	406,919	90,700	50,030	213,033	353,763
Net Income/(Expenditure)		32,668	(29,057)	(45,798)	(42,187)	25,483	(15,709)	(40,895)	(31,121)
Transfers between funds	16	(12,794)	23,296	(10,502)	-	(54,971)	125,428	(70,457)	-
Net Movement of Funds		19,874	(5,761)	(56,300)	(42,187)	(29,488)	109,719	(111,352)	(31,121)
Reconciliation of Funds	17								
Total funds brought forward		96,085	144,823	106,259	347,167	125,573	35,104	217,611	378,288
Total Funds carried forward		115,959	139,062	49,959	304,980	96,085	144,823	106,259	347,167

The notes of pages 15 to 25 form part of these accounts.

Balance Sheet

As at 31st December 2024

	Note	2024				2023			
		Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated FA Funds £	Restricted Funds £	Total Funds £
Fixed Assets									
Tangible Assets	13		131,295		131,295		125,377		125,377
Total Fixed Assets		-	131,295	-	131,295	-	125,377	-	125,377
Current Assets									
Stock (Food for distribution)			7,767		7,767		19,446		19,446
Debtors	14	6,918		3,258	10,176	10,258		3,888	14,146
Cash at Bank and in Hand		112,665		49,848	162,513	94,197		110,890	205,087
Total Current Assets		119,583	7,767	53,106	180,456	104,455	19,446	114,778	238,679
Liabilities									
Creditors: Amounts falling due within one year	15	3,624	-	3,147	6,771	8,370		8,519	16,889
Net current Assets/(Liabilities)		115,959	7,767	49,959	173,685	96,085	19,446	106,259	221,790
Total Assets less current Liabilities		115,959	139,062	49,959	304,980	96,085	144,823	106,259	347,167
Total net assets/(Liabilities)	17	115,959	139,062	49,959	304,980	96,085	144,823	106,259	347,167

The notes on pages 15 to 25 form an integral part of these accounts.

The accounts were approved by the trustees on 29th September 2025

And signed on their behalf by

Anne Marchant

Anne Marchant - Treasurer

Notes to the Accounts

For the year ended 31st December 2024

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, the methods for measuring and valuing donations received and distributed have not been applied consistently throughout the 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 £2.77 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

		2024				2023			
		Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
		£	£	£	£	£	£	£	£
Soup Pot And Starter Packs		-	-	1,207	1,207	-	-	1,063	1,063
Foodbank		-	-	18,102	18,102	-	-	26,996	26,996
The Gate		51,761	-	276	52,037	44,729	-	4,288	49,017
Grants	3	-	-	115,508	115,508	-	-	139,704	139,704
Gift Aid Tax Recovered		1,974	-	1,126	3,100	2,507	-	87	2,594
Total Donations (Excluding donated goods for distribution)		53,735	-	136,219	189,954	47,236	-	172,138	219,374
Donation food for distribution			60,549		60,549		34,321		34,321
Total Donations		53,735	60,549	136,219	250,503	47,236	34,321	172,138	253,695

3. Analysis of Grants Received

	2024				2023			
	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
Scot. Govt. Investing in Communities	-	-	-	-	-	-	-	-
Clacks Council Starter Packs	-	-	-	-	-	-	-	-
Bank of Scotland	-	-	-	-	-	-	-	-
Big Lottery	-	-	45,716	45,716	-	-	51,582	51,582
The National Lottery	-	-	20,000	20,000	-	-	33,300	33,300
Big Lottery (Refurbishment)	-	-	-	-	-	-	-	-
Small Grants (Various)	-	-	8,260	8,260	-	-	90	90
Digital Boost	-	-	-	-	-	-	-	-
Foodbank Asssitant	-	-	-	-	-	-	1,800	1,800
FLASH	-	-	-	-	-	-	-	-
Lens Investment Award	-	-	-	-	-	-	5,000	5,000
Mental Health and Wellbeing	-	-	-	-	-	-	10,000	10,000
Wraparound	-	-	-	-	-	-	-	-
Robertson Trust	-	-	23,500	23,500	-	-	23,500	23,500
Baily Thomas	-	-	5,000	5,000	-	-	-	-
Fair Work Incentive Scheme	-	-	5,600	5,600	-	-	-	-
Total Grants Received	-	-	115,508	115,508	-	-	139,704	139,704

4. Analysis of Income from Charitable Activities

	2024				2023			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Meals at the Gate / Lunch Clubs/Social Groups	1,763	-	-	1,763	4,376	-	-	4,376
Total	1,763	-	-	1,763	4,376	-	-	4,376

5. Analysis of Other Trading Income

	2024				2023			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Fundraising - Miscellaneous		-	-	-	1,685	-	-	1,685
Sale of Waste materials	1,082	-	-	1,082	379	-	-	379
Shop/Online Trading	45,440	-	-	45,440	36,918	-	-	36,918
Café Craft & Book Sales	-	-	-	-	-	-	-	-
Premises Rental	7,859	-	-	7,859	3,112	-	-	3,112
Café & Other Catering	9,580	-	-	9,580	3,467	-	-	3,467
External Catering	42,610	-	-	42,610	18,541	-	-	18,541
Total Other trading	106,571	-	-	106,571	64,102	-	-	64,102

6. Other income

£3,170 was received in 2024 as an insurance payout (2023: £310 was received as insurance payout and fraudulent payment refunds)

7. Analysis of Expenditure on Raising Funds

	2024				2023			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Fundraising	434	-	-	434	836	-	-	836
Gate other F/R Costs	-	-	-	-	304	-	-	304
Café and outside catering	18,986	-	-	18,986	14,150	-	411	14,561
Salary Costs Café & Outside Catering	1,369	-	12,476	13,845	1,146	-	9,308	10,454
Shop & Online Sales	19,212	-	300	19,512	15,350	-	3,466	18,816
Salary Costs Shop & Online Sales	34,441	-	7,040	41,481	19,811	-	6,004	25,815
Shop Assets depreciation	-	414	-	414	-	414	-	414
Donated Food used for trading activities	-	11,080	-	11,080	-	-	-	-
Total F/R Activities Costs	74,442	11,494	19,816	105,752	51,597	414	19,189	71,200

8. Analysis of Expenditure on Charitable Activities

	2024				2023			
	Unrestricted	Designated	Restricted	Total Funds	Unrestricted	Designated	Restricted	Total Funds
	Funds	Fixed Assets	Funds		Funds	Fixed Assets	Funds	
£	£	£	£	£	£	£	£	
Wages & Pensions	19,847	-	117,240	137,087	11,311	-	106,143	117,454
Payroll & HR & Recruitment	1,116	-	539	1,655	1,033	-	2,998	4,031
Sessional Staff Costs	1,405	-	1,464	2,869	-	-	406	406
Staff Training	-	-	-	-	750	-	385	1,135
Staff Travel & Subsistence	-	-	-	-	418	-	-	418
Volunteer/Staff Expenses incl workwear	2,318	-	533	2,851	862	-	698	1,560
Marketing	80	-	-	80	679	-	486	1,165
Foodbank								
Donated Food Distributed	-	20,598	-	20,598	-	34,874	-	34,874
Foodbank Food Purchased	-	-	21,355	21,355	-	-	31,694	31,694
Food for other projects	-	-	-	-	-	-	-	-
Foodbank Share of overheads	-	-	11,316	11,316	-	-	-	-
Foodbank & Food Larders Consumables & Packaging	-	-	720	720	-	-	701	701
Larder Rent	-	-	650	650	-	-	-	-
Soup Pot	-	-	-	-	-	-	3,392	3,392
Soup Pot Direct Costs	-	-	2,464	2,464	-	-	-	-
Soup Pot Share of overheads	-	-	2,797	2,797	-	-	-	-
Meals at The Gate/Lunch Clubs	-	-	-	-	1,690	-	1,062	2,752
Starter Packs (Household Equipment)	-	-	-	-	727	-	1,341	2,068
Starter Packs storage	-	-	41	41	-	-	-	-
Warm Project Items	-	-	68	68	-	-	4,377	4,377
FLASH	-	-	55	55	-	-	1,539	1,539
Gate Overheads FLASH	-	-	200	200	-	-	-	-
Van - Portion of Use	-	-	118	118	-	-	-	-
Wraparound Expenditure	-	-	-	-	-	-	860	860
School Uniform Bank	-	-	-	-	-	-	-	-
SUB Purchases	27	-	-	27	69	-	50	119
SUB Share of Overheads	546	-	-	546	-	-	-	-
SUB Other direct Costs	164	-	-	164	-	-	-	-
Café Extra	-	-	-	-	-	-	-	-
Marketing	56	-	-	56	-	-	-	-
Food	254	-	-	254	-	-	-	-
Consumables	521	-	-	521	-	-	-	-
Food Van	-	-	-	-	-	-	-	-
Share of Van Costs	-	-	2,134	2,134	-	-	-	-
Donated Food used in other food programmes	-	33,240	-	33,240	-	-	-	-
Hire of Other Halls	12	-	-	12	-	-	5,216	5,216
Utilities	2,878	-	478	3,356	798	-	11,462	12,260
Tel. & Broadband	2,141	-	-	2,141	284	-	2,218	2,502
IT/Equipment	4,531	-	-	4,531	2,902	-	2,377	5,279
Insurance	3,114	-	-	3,114	3,901	-	2,421	6,322
Miscellaneous Office Costs/Postage	1,724	-	-	1,724	383	-	1,071	1,454
Van Costs	624	-	-	624	434	-	2,327	2,761
Maintenance & Gardening	9,244	-	-	9,244	1,043	-	2,232	3,275
Refurbishment	4,568	-	22	4,590	9,490	-	8,376	17,866
Social Activities	523	-	7	530	-	-	-	-
Bank & Other Interest Charges	691	-	-	691	1,129	-	12	1,141
Depreciation	-	16,964	-	16,964	-	14,742	-	14,742
Independent Examination	1,300	-	-	1,300	1,200	-	-	1,200
Total Payments for Charitable Activities	57,684	70,802	162,201	290,687	39,103	49,616	193,844	282,563

9. Other Expenditure

£3,170 was spent on the repair relating to the insurance payout and £7,310 worth of donated goods were wasted due to condition and limited shelf life.

10. Staff Costs and Numbers

	2024	2023
Average Head Count During Period	12	11
Staff Costs		
Wages & Salaries	183,536	147,203
Employer's NIC	10,828	9,102
Employment Allowance	(5,000)	(5,000)
Employer's Pension Contributions	3,049	2,418
	192,413	153,723

No employee received employment benefits of over £60,000 in either 2024 or 2023

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

11. 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.

12. 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.

13. Tangible Fixed Assets

	2024				
	Building Improvements	Vehicles	Computers & IT Equipment	Fixtures & Fittings	Total
	£	£	£	£	£
Cost					
Opening Cost	116,900	9,995	3,547	22,329	152,771
Additions	15,660	4,400	301	2,935	23,296
	<u>132,560</u>	<u>14,395</u>	<u>3,848</u>	<u>25,264</u>	<u>176,067</u>
Depreciation					
Accumulated Depreciation	7,793	5,997	2,439	11,164	27,394
Charge for the year	8,912	2,879	719	4,868	17,378
	<u>16,705</u>	<u>8,876</u>	<u>3,158</u>	<u>16,032</u>	<u>44,772</u>
Net Book Value					
Start of the year	109,107	3,998	1,108	11,165	125,377
End of the year	<u>115,855</u>	<u>5,519</u>	<u>690</u>	<u>9,232</u>	<u>131,295</u>

14. Debtors

	2024				2023			
	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds	Unrestricted Funds	Designated Fixed Assets	Restricted Funds	Total Funds
	£	£	£	£	£	£	£	£
Prepayments								
Insurance	5,208	-	1,941	7,149	3,293	-	2,952	6,245
Van Road Tax	-	-	-	-	-	-	118	118
Volunteer DataBase	115	-	115	230	-	-	-	-
Other Debtors								
Outstanding Invoices Issued	-	-	-	-	4,458	-	-	4,458
Gift Aid	1,595	-	1,126	2,721	1,844	-	818	2,662
Crowdfunder GA from 2023	-	-	76	76	-	-	-	-
BIDD Prepayment	-	-	-	-	585	-	-	585
HMRC - Salary Corrections	-	-	-	-	78	-	-	78
Total Debtors	<u>6,918</u>	<u>-</u>	<u>3,258</u>	<u>10,176</u>	<u>10,258</u>	<u>-</u>	<u>3,888</u>	<u>14,146</u>

15. Creditors

	2024				2023			
	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £	Unrestricted Funds £	Designated Fixed Assets £	Restricted Funds £	Total Funds £
Accruals								
IE Fee	1,300	-	-	1,300	1,200	-	-	1,200
Utilities	1,482	-	806	2,288	2,707	-	1,218	3,925
Insurance	-	-	-	-	3,457	-	2,197	5,654
Phone	-	-	-	-	-	-	-	-
Payroll/HR	-	-	127	127	-	-	-	-
Maintenance	-	-	-	-	-	-	-	-
Food	-	-	-	-	195	-	780	975
Misc	374	-	-	374	54	-	-	54
Taxation, Social Security & Pensions								
HMRC	386	-	1,781	2,167	589	-	3,879	4,468
Pensions	82	-	433	515	108	-	445	553
Salary corrections	-	-	-	-	60	-	-	60
Total Creditors falling Due in 1 year	3,624	-	3,147	6,771	8,370	-	8,519	16,889

16. Fund Transfers

Fund Transfers in note 15 represent:

£10,000 from Refurbishment Fund to Designated Fixed Asset Fund and
£12,794 from the General Fund to the Designated Fixed Asset Fund and
£502 from the foodbank fund to the Designated Fixed Asset Fund

All represent the capitalisation of fixed assets.

17. Fund Movements

	1st January 2023 £	Income £	Expenditure £	Transfers £	31st December 2023 £	Income £	Expenditure £	Transfers £	31st December 2024 £
Unrestricted Funds									
General Fund	125,573	116,183	(90,700)	(54,971)	96,085	167,964	(135,296)	(12,794)	115,959
Stock for distribution	19,999	34,321	(34,874)	-	19,446	60,549	(72,228)	-	7,767
Fixed Assets	15,105		(15,156)	125,428	125,377		(17,378)	23,296	131,295
Total Unrestricted Funds	160,677	150,504	(140,730)	70,457	240,908	228,513	(224,902)	10,502	255,021
Restricted Funds									
Foodbank	6,992	31,684	(21,371)	-	17,305	24,752	(32,910)	(502)	8,645
Foodbank Assistant				-	-	7,200	(7,200)	-	-
Foodbank Co-ordinator				-	-	1,000	(1,000)	-	-
Shop Apprentice				-	-	3,400	(3,400)	-	-
Soup Pot	3,178	3,873	(5,606)	-	1,445	4,065	(5,261)	-	249
Home Starter packs	6,753		(6,712)	-	41	-	(41)	-	-
Investing in Communities	23,076		(23,076)	-	-	-	-	-	-
Big Lottery	334		(334)	-	-	-	-	-	-
Refurbishment	79,343	3,705	(8,388)	(64,584)	10,076	220	(31)	(10,000)	265
Community Fridge	3,000		(888)	(2,112)	-	1,000	(1,000)	-	-
Big Lottery - Community Fund	39,595	51,582	(59,289)	(253)	31,635	-	(28,780)	-	2,855
Lottery	-	-	-	-	-	45,716	(36,397)	-	9,319
Clacks - FLASH	23,013	-	(21,169)	-	1,844	-	(373)	-	1,471
BoS Reach	20,052		(19,367)	(156)	529	-	(529)	-	-
Mental Health & Wellbeing	7,900	8,000	(5,911)	(2,299)	7,690	-	(7,605)	-	85
Wraparound Care	4,375	-	(4,375)	-	-	-	-	-	-
STV - Cost of Living	-	3,000	(3,000)	-	-	-	-	-	-
Salaries - Robertson Trust	-	23,500	(7,932)	-	15,568	23,500	(37,917)	-	1,151
National Lottery - Cost of Living	-	23,300	(7,077)	-	16,223	-	(3,668)	-	12,555
Lottery	-	10,000	(10,000)	-	-	20,000	(14,883)	-	5,117
Lens - Investment Award	-	5,000	(3,798)	(903)	299	-	(299)	-	-
Food Van	-	3,474	-	-	3,474	1,556	(601)	-	4,429
Clacks - March Funding	-	3,000	(2,850)	(150)	-	-	-	-	-
Employment Support	-	1,800	(1,800)	-	-	-	-	-	-
Bruce Wake -	-	-	-	-	-	1,800	-	-	1,800
Earth Matters	-	-	-	-	-	160	(85)	-	75
Winter Food Fund	-	-	-	-	-	350	(37)	-	313
Toy Trust	-	-	-	-	-	1,500	-	-	1,500
other small grants	-	220	(90)	-	130	-	-	-	130
Total Restricted Funds	217,611	172,138	(213,033)	(70,457)	106,259	136,219	(182,017)	(10,502)	49,959
Total Funds of the Charity	378,288	322,642	(353,763)	-	347,167	364,732	(406,919)	-	304,980

18. 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.

Foodbank Assistant: funding to support the employment of a foodbank assistant

Foodbank Co-ordinator: funding to support the foodbank co-ordinator

Shop Apprentice: funding to support the shop apprentice

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

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.

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 and running of our own food van.

Clacks March Funding: Funding to provide cost effective cooking appliances in 2023

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

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