

Scottish Charity Reference No.SC044468

LYLE GATEWAY (SCIO)

ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2025

LYLE GATEWAY (SCIO)

REPORT OF THE TRUSTEES

For the year ending 31 December, 2025

The Trustees present the Annual Report and Accounts for Lyle Gateway SCIO for the Year Ended 31 December 2025.

Reference and Administration Information

| | |
|--------------------------|--|
| Charity Name | Lyle Gateway SCIO |
| Charity Registration No. | SC044468 |
| Charity Address | Lyle Kirk 31 Union Street Greenock PA16 8DD |

Trustees

| | |
|--|--------------------------------------|
| Rev Jonathan Fleming | Peter Bennett |
| Joanne Andrew (resigned 06.11.25) | Tam Harkins |
| Carole Chamberlain (resigned 21.05.25) | Helen Murray |
| Hugh Gilliland (appointed 21.05.25) | Linda Gilliland (appointed 21.05.25) |
| Diane Sweeney (appointed 19.02.26) | Lesley Parker (appointed 19.02.26) |

Independent Examiner

Craig Lindsay CA
Welsh Walker Limited
179A Dalrymple Street
Greenock
PA15 1BX

Bankers

Virgin Money
30 St. Vincent Street
Glasgow
G1 2HL

LYLE GATEWAY (SCIO)

REPORT OF THE TRUSTEES

For the year ending 31 December 2025

CHARITABLE TRUST STATUS

Lyle Gateway was established in 2013 by the Kirk Session of Lyle Kirk as a Scottish Charity Incorporated Organisation and registered with the Office of the Scottish Charity Regulator (OSCR). The accounts of Lyle Gateway are kept separate from Lyle Kirk.

Lyle Gateway is a two tier SCIO and is governed by its constitution.

Trustees are appointed by the members of the Charity and have no restrictions as to who can become a trustee.

Lyle Kirk is registered with the Office of the Scottish Charity Regulator (Charity No. SC010818)

TRUSTEES

The trustees of Lyle Gateway are –

| | |
|--|--------------------------------------|
| Rev Jonathan Fleming | Peter Bennett |
| Joanne Andrew (resigned 06.11.25) | Tam Harkins |
| Carole Chamberlain (resigned 21.05.25) | Helen Murray |
| Hugh Gilliland (appointed 21.05.25) | Linda Gilliland (appointed 21.05.25) |
| Diane Sweeney (appointed 19.02.26) | Lesley Parker (appointed 19.02.26) |

TRUST PURPOSE

The purposes of the organisation are –

1. The provision of a place of meeting and fellowship primarily but not restricted for those living in the West End of Greenock
2. To provide a range of recreational activities for the local community and users of the facilities of the organisation
3. To make available suitable practical information on a variety of subjects to the users of the facilities together with support and assistance in accessing more specialised information and advice both by the source of such advice and the attendance of expert information and advice providers at the facilities of the organisation
4. Generally, through the regular and stable provision of the specialised facilities and services, to enhance the quality of life and the sense of community within the West End of Greenock.

LYLE GATEWAY (SCIO)

REPORT OF THE TRUSTEES (cont'd) For the year ending 31 December 2025

ACTIVITIES AND ACHIEVEMENTS

Gateway Drop in Café is staffed by 24 volunteers and 4 paid employees, on a weekly rota who provide an attractive range of food and refreshments at reasonable prices. The volunteers work on a six-weekly rota with the employed staff working every week. All do a great deal to create a welcoming atmosphere, and this helps stimulate growing in what takes place. The footfall is now averaging 180 on Tuesdays and Thursdays throughout the year

The facilities are open to all and there is no obligation to be a member or not.

Regular Events

Memories Café (dementia friendly) takes place on the second Monday of every month and welcomes residents from four local nursing homes alongside members of the wider community. Attendees are provided with a complimentary light lunch and the opportunity to socialise in a friendly, supportive setting. The session concludes with the Gateway choir leading a sing-along of well-known songs, helping to evoke positive memories and create a joyful, shared experience for everyone involved.

Alzheimer's groups are meeting every Tuesday and a group of circa 24 are enjoying the benefits of the activities delivered at these sessions

The Drop-in Café held on Tuesdays and Thursdays are well attended. We have recently had the Bereaved Carer's and Veterans Network attend which has also increased the number of people using the facilities. Table tennis and Tai-chi sessions are well attended and play an important role in supporting community wellbeing. Tai Chi promotes balance, flexibility and relaxation, helping participants improve their physical and mental health. Table tennis encourages coordination, fitness and social interaction in a fun and engaging environment. Together, these activities create inclusive opportunities for people to stay active.

On Wednesdays a Toddlers Group meet in conjunction our Sing Breathe and Move class which is led by Gateway choir master.

On Fridays Singing for Wellbeing sessions were popular and are well supported throughout the year with a fundraising concert held with proceeds split between Gateway and other local charities.

On Fridays we continue to deliver our International Café which is well attended and New Scots as well as Ukrainian Refugees all sharing their recipes and engaging with everyone in the community.

Cook and eat classes delivered by Inverclyde Community Food Network and funded by HSCP have been well attended. This offers free small adult classes to learn how to cook healthy family meals on a budget.

LYLE GATEWAY (SCIO)

REPORT OF THE TRUSTEES (cont'd) For the year ending 31 December 2025

ACTIVITIES AND ACHIEVEMENTS (Cont'd)

Regular Events (Cont'd)

The Inverclyde Ukrainian club has been delivering their Breaking Bread initiative at Lyle Gateway, funded by Inverclyde Community Fund and Inverclyde Windfarm Funding. Everyone who has been attending has enjoyed the baking from these classes.

Gateway Walks deliver 7 walks across the week across Inverclyde. Each Monday we have our Walking Steady Group. Those attending have been referred after attending Physiotherapy with the NHS and are continuing their road to recovery. They also enjoy Chi Me sessions with our Walk Co Ordinator.

Buggy walks have seen more mums/carers attending with their babies on Wednesday's and the café is filled with children's laughter.

Inverclyde Shed continue to help in our garden and some amazing produce was used in our drop in café during the year,

Inverclyde Walks

Lyle Gateway has been delivering Gateway Walks since 1st April 2025. This is currently funded by NHSGGC and our local HSCP Health Improvement Teams. The agreement is that Gateway walks deliver 4000 instances of people walking from April 25 to March 26. To deliver 340 walks for the same period and we have delivered 294 to date. There are currently 16 walk volunteers with another 3 about to join us who are leading walks with over 100 people attending over the week. The volunteers deliver seven walks a week plus an additional 1 or 2 themed walk per month (sometimes more in the summer). The walks provide clear physical and mental health benefits, helping participants to stay active, improve mobility, and support overall wellbeing. They also reduce social isolation by creating regular opportunities for people to meet others, build friendships and feel part of a wider community. The walks are inclusive, welcoming and accessible, encouraging people of different ages and abilities to take part, while also helping participants to enjoy and connect with their local environment.

One Off Events

A Gateways Walk launch event was held on 16th May 2025. Our partnership organisations, Inverclyde HSCP, NHS Scotland, Paths for All, came along to share their support. We are thankful for their support and to all the volunteers who give their time to be there for other people, week in, week out.

In November, 36 members had afternoon tea at Dobbie's, and afterwards enjoyed time for Christmas shopping.

LYLE GATEWAY (SCIO)

REPORT OF THE TRUSTEES (cont'd) For the year ending 31 December 2025

ACTIVITIES AND ACHIEVEMENTS (Cont'd)

One Off Events (Cont'd)

The Gateway Walks enjoyed an Elf walk followed by their Christmas party on 16th December, enjoying sandwiches, cakes and a good blether.

On 18th December we held our Christmas party which was attended by approximately 120 people. We started with the usual carol singing. After the carols the attendees enjoyed sandwiches and cake which by all accounts went down well.

On Christmas Day we hosted dinner for 38 people who would otherwise have been sitting alone for Christmas. The dinner consisted of soup, turkey with all the trimmings, trifle, dumpling and cream, mince pies and cream, tea, coffee and mints. donations from others. Our thanks go to the helpers who gave up part of their Christmas Day to serve the food.

A special thanks goes to our "Butcher" friend Drew McKenzie and Angela. Thanks also to Rev Jonathan Fleming who stayed on after the church Christmas Day service to welcome our guests, wish them all a Merry Christmas, followed by grace.

Working in partnership with others is an integral part of the ethos of Lyle Gateway.

PLANS FOR THE FUTURE

The charity funding for paid staff is within the last year of funding. We will actively be pursuing funding for 2027 to enable us to continue delivering the fantastic work we already do. We would also like to recruit a couple of part time paid staff to assist us with setting up activities and the amount of increased administration we need to do as the numbers continue to increase.

Age Scotland has funded a further £10,000 which will enable us from April to deliver the memories cafe twice a month, and our users are delighted with this.

We will be hosting the Veterans Network fortnightly – they will be able to meet at the cafe as well as have use of a room to conduct private conversations

Line dancing classes are due to start in February – which will increase numbers and again provides social activity for those in the community,

We are being supported, free of charge by a consultancy company that is helping us modernise the way we operate digitally. They are guiding our transition to Microsoft 365 and implementing org.uk email accounts which will strengthen communication and improve document sharing across the charity. This invaluable support is enabling us to work more efficiently and present a more professional image as a charity.

LYLE GATEWAY (SCIO)

**REPORT OF THE TRUSTEES (cont'd)
For the year ending 31 December 2025**

FINANCE

The Accounts will be presented for approval and from these it will be seen that there has been an improvement in Unrestricted Funds with a surplus recorded after two consecutive years of deficits. Throughout the year the Committee has put in place measures to address past deficits including reducing the number of paid staff. Thanks to our volunteers, catering continues to contribute providing not just an excellent a service to our users, but also a source of necessary funding to meet our expenses.

Unrestricted Funds

Lyle Gateway was initially funded by Lyle Kirk in 2012 with a donation of £500 and a further £1,500 from the Edward Kerr Trust, an Endowment Fund under control of the Lyle Kirk.

At 31st December 2025 Unrestricted Funds are £3,794 (2024 - £589 deficit). The return of Unrestricted Funds to a positive balance has been achieved by improving efficiencies and controlling costs. The Trustees plan to build Unrestricted Funds further in future years.

Restricted Funds

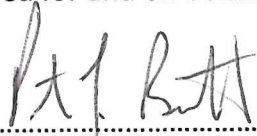
An analysis of Restricted Funds is shown as a note to the accounts. This sets out the source of each grant received, how it has been spent, and the balance, if any, which is available to be spent in 2026. The total of Restricted Funds are £19,696 (2024 - £9,365). Funding from some of our major grants are received in the early months of the year.

Reserves Policy

Lyle Gateway (SCIO) endeavours to maintain Reserves of at least one half of the annual running costs.

The Trustees declare that they have approved the Trustees Report above.

Signed for and on behalf of the Trustees.


..... Peter Bennett

Date 22nd MAY 2026

INDEPENDENT EXAMINERS' REPORT TO THE TRUSTEES OF LYLE GATEWAY (SCIO)

I report on the accounts of the Charity for the year ended 31 December 2025, which are set out on pages 8 to 10.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts 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)(d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the Act and to state whether particular matters have come to our attention.

Basis of independent examiners' report

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 disclosure 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 accounts.

Independent examiners' statement

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

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounts 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 9 of the 2006 Accounts Regulations (as amended)have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Craig Lindsay
Chartered Accountant
Welsh Walker Limited
179A Dalrymple Street
Greenock
PA15 1BX

Date: 22 May 2026

LYLE GATEWAY (SCIO)

**RECEIPTS AND PAYMENTS ACCOUNT
for the year ended 31 December 2025**

| | 2025 | | | 2024 | | |
|---|-----------------|-------------------|----------------|-----------------|-------------------|-----------------|
| | Restricted £ | Unrestricted £ | Total £ | Restricted £ | Unrestricted £ | Total £ |
| RECEIPTS | | | | | | |
| Grants | 113,706 | 2,442 | 116,148 | 58,546 | - | 58,546 |
| Income from Lets | - | 1,155 | 1,155 | - | 450 | 450 |
| Fundraising | - | - | - | - | 233 | 233 |
| Gifts and Donations | 1,931 | 1,710 | 3,641 | - | 1,100 | 1,100 |
| Surplus on Activities | - | 18,163 | 18,163 | - 1,035 | 19,716 | 18,681 |
| Total receipts | 115,637 | 23,470 | 139,107 | 57,511 | 21,499 | 79,010 |
| PAYMENTS | | | | | | |
| Payments for Charitable Activities | | | | | | |
| Wages, National Insurance & Pension | 99,386 | 3,903 | 103,289 | 79,566 | 13,899 | 93,465 |
| Community Garden Costs | - | 650 | 650 | - | 255 | 255 |
| Equipment | - | 849 | 849 | 3,000 | 1,417 | 4,417 |
| Licence - Lyle Kirk | - | 6,395 | 6,395 | - | 6,000 | 6,000 |
| Donations | - | - | - | - | - | - |
| Singing Class Tuition Fees | 669 | - | 669 | 880 | 1,525 | 2,405 |
| Repairs | - | 1,488 | 1,488 | - | 1,151 | 1,151 |
| Insurance | - | 395 | 395 | - | 263 | 263 |
| Room rental costs | - | - | - | 1,200 | - | 1,200 |
| Training | 774 | - | 774 | - | 86 | 86 |
| Chair exercises | - | 400 | 400 | - | 517 | 517 |
| Christmas Donations | - | - | - | - | 638 | 638 |
| Dementia Classes | 2,080 | - | 2,080 | - | - | - |
| Inverclyde walks | 2,297 | - | 2,297 | - | - | - |
| Activity Costs and Outings | - | 1,010 | 1,010 | - | 870 | 870 |
| Wellbeing Café | - | 1,995 | 1,995 | - | - | - |
| Independent Examiners Fee | - | 696 | 696 | - | 528 | 528 |
| Legal Fees | - | 940 | 940 | - | 2,790 | 2,790 |
| Warm Space - Lyle Kirk | 100 | - | 100 | 1,050 | - | 1,050 |
| Sundries | - | 366 | 366 | - | 982 | 982 |
| Total Payments for Charitable Activities | 105,306 | 19,087 | 124,393 | 85,696 | 30,921 | 116,617 |
| Transfer between funds | - | - | - | - | - | - |
| SURPLUS / (DEFICIT) FOR YEAR | 10,331 | 4,383 | 14,714 | (28,185) | (9,422) | (37,607) |

NOTES

1. The charity did not incur any fund raising costs or support costs during the year.
2. The Gateway Project was setup as a pilot Project under the auspices of Lyle Kirk : Greenock (Church of Scotland) a charity registered in Scotland, number 10818. Since 1 January 2014, The Gateway has operated as a SCIO, having been incorporated as such at the end of 2013.

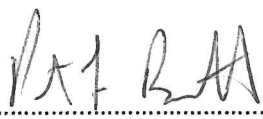
LYLE GATEWAY (SCIO)

**STATEMENT OF BALANCES
As at 31 December 2025**

| | 2025 | | | 2024 | | |
|--------------------------------|----------------------------|-----------------------------|----------------------------|----------------------------|-----------------------------|----------------------------|
| | £ | £ | £ | £ | £ | £ |
| BANK AND CASH IN HAND | | | | | | |
| Cash in Hand | | | 200 | | | 200 |
| Bank Balance | | | <u>23,290</u> | | | <u>8,576</u> |
| | | | <u>23,490</u> | | | <u>8,776</u> |
| OTHER LIABILITIES | | | | | | |
| December PAYE/NIC Liability | | | 1,107 | | | 829 |
| December Pension Contributions | | | 482 | | | 394 |
| Professional fees | | | 750 | | | 744 |
| Other | | | - | | | 230 |
| | | | <u>2,339</u> | | | <u>2,197</u> |
| RESERVES | | | | | | |
| | Opening Balance | Surplus/ Deficit | Closing Balance | Opening Balance | Surplus/ Deficit | Closing Balance |
| Unrestricted Funds | (589) | 4,383 | 3,794 | 8,833 | (9,422) | (589) |
| Restricted Funds | 9,365 | 10,331 | 19,696 | 37,550 | (28,185) | 9,365 |
| | <u>8,776</u> | <u>14,714</u> | <u>23,490</u> | <u>46,383</u> | <u>(37,607)</u> | <u>8,776</u> |

Approved by the Trustees and signed on their behalf.


..... H. Gilliland


..... P.F. Bennett C.A.

Date: 22nd May 2026

LYLE GATEWAY (SCIO)

Restricted Funds Analysis As at 31 December 2025

| <u>Fund</u> | <u>Opening Fund</u> | <u>Received in year</u> | <u>Spent in year</u> | <u>Transfers</u> | <u>Closing fund</u> |
|--------------------------------------|---------------------|-------------------------|----------------------|------------------|---------------------|
| National Lottery "Awards for All" | - | 20,000 | (20,000) | - | - |
| Inverclyde Council - Warm Space | - | 2,000 | (2,000) | - | - |
| National Lottery Community Led Grant | 3,083 | 39,000 | (38,833) | - | 3,250 |
| The Robertson Trust | - | 8,000 | (8,000) | - | - |
| NHS GG Grant | - | 35,000 | (22,329) | - | 12,671 |
| Lyle Gateway IC Salary Fund | - | 7,706 | (7,706) | - | - |
| Inverclyde Communities MHW Fund | 3,397 | - | (3,397) | - | - |
| Inverclyde Windfarm Fund | 965 | 2,000 | (292) | - | 2,673 |
| Funds for Christmas Outing and Lunch | - | 1,131 | (669) | - | 462 |
| Funds for Dementia Singing | 1,920 | 800 | (2,080) | - | 640 |
| | <u>9,365</u> | <u>115,637</u> | <u>(105,306)</u> | <u>-</u> | <u>19,696</u> |

National Lottery "Awards for All" - Towards the costs of an additional staff member.

Inverclyde Council Warm Space - Contribution towards costs of providing a Warm space for local residents.

National Lottery Community Led Grant - contribution towards Community Development Leader Salary Costs.

The Robertson Trust - contribution towards the Community Development Leader Salary Costs

NHS GG Grant Inverclyde Walks -Funding received from NHSGGC to cover salary costs for co-ordinator of Cycling UK health wage programme.

Lyle Gateway IC Salary Fund - grant from Inverclyde Council to support one worker as part of the Inverclyde Foot in the Door paid Work Experience Programme.

Inverclyde Communities Mental Health and Awareness Fund - contribution to salary costs

Inverclyde Windfarm Fund - Grant to cover volunteer expenses and clothing for the Inverclyde Walks programme by removing perceived and real financial barriers to potential volunteers.

Funds for Dementia Singing - contribution towards costs of Dementia friendly community awareness workshops.

Funds for Christmas Outing and Lunch - Fundraising and donations for Lyle Gateway Christmas Lunch. Funds unspent held over for next year.