

ROCHDALE GATEWAY LEISURE LIMITED

England & Wales · Charity number 1048950

Details

Other names	GATEWAY LEISURE, RGLL
Status	Registered
Legal form	Charitable company
Company number	02774692
Registered	1995-09-01
Register	View on the Charity Commission register

Contact

Address	Rochdale Gateway Leisure Ltd Gateway Centre 2 Kenion Street Rochdale OL16 1SN
Phone	01706515800
Email	admin@gatewayleisure.co.uk
Website	www.gatewayleisure.co.uk

Activities

Objects: (1) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE FOR PERSONS RESIDENT IN THE NORTH WEST OF ENGLAND OR THE NEIGHBOURHOOD THEREOF WHO HAVE NEED OF SUCH FACILITIES BY REASON OF THEIR LEARNING DISABILITIES, OR THEIR SOCIAL OR ECONOMIC CIRCUMSTANCES, WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE. (2) TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF PERSONS IN THE NORTH WEST OF ENGLAND AND THE NEIGHBOURHOOD THEREOF, WHO HAVE LEARNING DISABILITIES. (3) THE CONDUCT OF RESEARCH INTO ALL ASPECTS OF LEARNING DISABILITIES AND THE OPTIMUM CARE OF SUCH PERSONS WITH SUCH DISABILITIES AND THE DISSEMINATION OF THE USEFUL RESULTS OF SUCH RESEARCH

Activities: To provide, or assist in the provision of facilities for recreation and other leisure time occupation in the interests of social welfare, for persons resident in the north west of England, who have the need for such facilities by reason of their learning disabilities or their social and economic circumstances, with the object of improving their conditions of life.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** NORTH WEST OF ENGLAND OR THE NEIGHBOURHOOD
- Bury
- Lancashire
- Oldham
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£1,873,206	£2,098,930	£508,216	45
2024-04-05	£1,636,223	£1,575,096	£733,940	44
2023-04-05	£1,580,781	£1,381,456	£672,813	43
2022-04-05	£1,401,450	£1,211,070	£587,492	50
2021-04-05	£1,173,523	£1,222,805	£397,112	51

Trustees

Name	Role	Appointed
ANTHONY COLLINSON		2013-02-01
David Roger Bottomley		2025-04-02
Hellal Ahmed Choudhury		2023-11-29
Kirsty Louise Wilkinson		2024-11-28
Mark Stephen Roe		2023-11-29
Paula Duffy		2023-11-29
Sarah Marie Jennings		2024-11-28

ROCHDALE GATEWAY LEISURE LIMITED

England & Wales - Charity number 1048950

Accounts

REGISTERED COMPANY NUMBER: 02774692 (England and Wales)
REGISTERED CHARITY NUMBER: 1048950

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025
FOR
ROCHDALE GATEWAY LEISURE LIMITED

TC Group
Statutory Auditors
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

ROCHDALE GATEWAY LEISURE LIMITED

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FOR THE YEAR ENDED 5 APRIL 2025**

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ROCHDALE GATEWAY LEISURE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2025**

TRUSTEES	A P Collinson S Ellis (resigned 1.10.24) N Wood (resigned 2.4.25) M S Roe H A Choudhury P Duffy U U Nisa (resigned 1.10.24) D R Bottomley (appointed 2.4.25) S M Jennings (appointed 28.11.24) K L Wilkinson (appointed 28.11.24)
COMPANY SECRETARY	H A Choudhury
REGISTERED OFFICE	2 Kenion Street ROCHDALE Lancashire OL16 1SN
REGISTERED COMPANY NUMBER	02774692 (England and Wales)
REGISTERED CHARITY NUMBER	1048950
AUDITORS	TC Group Statutory Auditors Park House 200 Drake Street Rochdale Lancashire OL16 1PJ
CHIEF OFFICER	Helen Storey (retired June 2024 as interim CEO) David Oglaza (appointed September 2024)
BANKERS	National Westminster Bank Plc Rochdale Branch Town Hall Square Rochdale Lancashire OL16 1LL

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

To provide or assist in the provision of facilities for recreation and other leisure-time occupation, in the interests of social welfare, for persons resident in the North West of England, who have the need of such facilities by reason of their learning disabilities or their social and economic circumstances, with the object of improving their conditions of life.

To promote any charitable purpose for the benefit of persons in the North West of England and the neighbourhood thereof, who have learning disabilities.

To meet directly the needs of people with learning disabilities, their families, carers, and friends, by their involvement at all levels throughout the organisation in the decision making process.

To actively promote the rights of all individuals, whatever the type or degree of disability to be respected and involved as equal members of society.

To provide a facility for other organisations and groups who wish to include people with learning disabilities in their activities.

To raise awareness of the positive contribution of people with learning disabilities within the community.

The charity has the general aim of contributing to the quality of life of people with learning disabilities, their families and carers, of the Borough of Rochdale, and neighbouring boroughs, by expanding their horizons through the provision of exciting, challenging and accessible services.

The main objective for the year continues to be providing facilities and opportunities for people with learning disabilities and their families and carers in the interest of their social welfare, and developing services to meet the continuing needs identified.

The following strategies have been adopted in order to further the charity's principal objectives:

1. Provision of respite care through holidays, activity programmes and an Outreach service to increase the individual's range of experiences and give families and carers a break.
2. Provision of day time opportunities, Strive (previously EDI and Libra which have amalgamated), ALPS, Muskaan, New Vision and Activities programmes, and Harry Smith Social Club, for people with learning disabilities to participate in a range of activities based on their individual needs and wishes.
3. Provision of a Short Break Respite Service and a Residential Service at Millgate House.
4. Provision of a community centre for general use by the beneficiaries.
5. Provision of various educational and leisure/training opportunities.
6. Provision of a social club for adults with learning disabilities.
7. Provision of a café to provide refreshments, meals, and buffet service, run by people with learning disabilities and support staff.
8. Provision of an Outreach Service and Home Care Service to provide support in service users' homes or in the community.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit and the Code of governance when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ROCHDALE GATEWAY LEISURE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025**

OBJECTIVES AND ACTIVITIES

Public benefit

We have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

How our activities deliver public benefits

Our main activities and who we try to help are described above. All our charitable activities focus on the assistance of those with learning disabilities and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

Our objects and funding limit the services we provide to those resident in the North West of England. The charity is committed to equal access to its services.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

ALPS

A day service for adults with learning disabilities, running from Monday to Friday. This group is very active and fills the week with projects, trips out and in house activities. The ALPS Group also provides service users and members of the public with a light stimulation activity. The ALPS group pride themselves in organising themed activity days which includes joint group ideas with the involvement of people attending the service, staff, and families, sourcing materials, and also making the required items for the chosen theme such as the Christmas play, Halloween, Eid, and other festivals.

STRIVE

Strive is a successfully run day service which was established in 1995 (then named as EDI) for adults who have profound and multiple disabilities. On the 16th of October 2016 the LIBRA service was developed due to the demand for services for people with disabilities. It was based in the main Gateway Centre, but with increasing demand for the service and popularity the service was renamed as STRIVE and moved to Lincoln Street. The STRIVE service provides individuals with activities and trips out, a light stimulation room, two changing rooms with overhead hoists and a quiet room.

MUSKAAN

This is a single sex service which provides day-time activities for a group of predominantly, but not exclusively, South Asian ladies. The success of this project has been recognised and has increased to 5 days per week for some of the young women, giving them opportunities for new experiences. Work is steered towards the needs identified of the individuals in the group. The service liaises excellently with families and carers creating a strong foundation based on trust and understanding.

NEW VISION

Rochdale Gateway Leisure Ltd (RGLL) took over the service in May 2017 from Together Trust. Since taking over RGLL have had new service users joining from both Oldham and Rochdale Borough. New Vision have a lot of lovely individuals attending the service and are hoping to welcome many more.

It has been a challenging and rewarding time for New Vision, but plans to buy the building have moved to near completion during the financial year.

New Vision employs and develops apprentices into fully fledged support workers.

OTHER SERVICES include-

HARRY SMITH SOCIAL CLUB

A safe and enjoyable environment for people with learning disabilities to socialise. Funding is re-invested into activities and equipment for the Club. The club has a regular attendance ranging from 80 to 120 people. The club has a pool of staff including volunteers who are committed in providing a safe and enjoyable social activity on Friday evenings. The club offers various social themed nights such as bingo, best dancer competitions, play your cards right, 70s, 80s, 90s nights.

MILLGATE RESPITE SERVICE

There is a respite provision for both male and female service users with learning disabilities. Millgate House Respite Service provides a 24-hour staffed short term support service for people over the age of 19 who have a learning disability. The service provides respite to families and carers to enable them to maintain their role as carers.

The service has provision to offer 8 bedrooms and currently Millgate house offers permanent residential placement to four people.

Millgate House provides disabled access and facilities, accessible jacuzzi bath, profile and electric beds, ceiling track hoists and accessible wet rooms.

RAINBOWS CAFÉ

Rainbow cafe provides a café service and is the 'social hub' of the Gateway Centre. The cafe supports volunteers and workers who have learning disabilities. Rainbows Café receives no funding and is completely self-financing.

The café continues to achieve 5-star ratings for food hygiene.

GENERAL ACTIVITIES

Some activities have been running since we opened in 1992. Activities range from social, fitness, educational, and vocational.

Rochdale Gateway Leisure Limited has a fully accessible building ensuring activities are accessible and open to all.

Social or programme related investments

Each project works within its budget but allows opportunities for development of individuals through activities and individualised budgets and schemes.

ROCHDALE GATEWAY LEISURE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025**

Volunteers contribute by providing invaluable support to various projects. These include the Harry Smith Social Club and Day services.

Fundraising activities

The charity does not have any professional fund raisers. The services raise money for themselves in donations from service users and their families and the staff.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

ACHIEVEMENTS AND PERFORMANCE

Review of activities and achievements

In 2024/2025, Rochdale Gateway Leisure continued to provide another 32 years of empowering people with learning disabilities within the community.

Training

The organisation again ran successful training throughout the year using online and face to face mediums. Training included Moving and Positioning, Positive Behaviour Management, Fire Safety, Medication, Autism Awareness, First Aid, Food Hygiene, Rebound Therapy, Safeguarding, Epilepsy Awareness, Oral Health, PEG, Oliver McGowan and NVQ levels 2 to 4 in Care.

STRIVE

Some of the activities carried out in Strive include:

Music sessions; movement to music; armchair exercise; Eyegaze (an interactive screen for users to engage and take part in games and activities controlled by their eye movement); Light stimulation and multi-sensory activities; movie sessions; spa sessions (foot spa, massage); arts & crafts; baking; story time; board games; bingo; giant floor games (Jenga, Snakes and Ladders, Play your cards right) and Sports (adapted sessions) and Rebound.

Some of the arranged visits that Strive attended:

Farm animals, circus skills, drumming, music and Zumba.

Some of what Strive accessed in the community:

Local walks, trips out (parks, petting farms, nature reserves, interactive museums, multi-sensory centre, Southport, Manchester airport, cinema, circus skills, Sports4All, accessible cycling sessions, ten pin bowling, Crazy Golf, sports, cafes/refreshments, animal parks/petting/zoo, animal experience days, shopping trips, accessible sailing, accessible climbing.

ALPS

ALPS enjoyed in-house activities including cricket, football, parachute, ball games, arts & crafts, massage & beauty, light stimulation, science projects, jigsaws, cook & eat, board games, computers, Xbox and drives out.

NEW VISION

New Vision worked on several projects with all staff and service users' being involved in, such as maintaining the greenhouse, planting, and growing vegetables. Service users enjoyed the upkeep of this project and seeing the vegetables grow, picking them and preparing them for their lunch. They also planted flower seeds creating their own hanging baskets and potted flowers.

New Visions continued to provide a much-valued service since it transferred from The Together Trust to RGLL, and interest in the service continues from Rochdale Council providing referrals. It has been another nice rewarding year for everyone at the New Vision and the purchase of the building is almost complete.

MUSKAAN

The Muskaan service continues to employ apprentices and develop them into fully qualified support workers.

In March 2023 an existing staff member was promoted to Lead Support for Muskaan, and the previous lead support was promoted to Service Manager for the Muskaan and ALPS services. Both have continued to flourish in their roles which have become permanent.

The groups come together regularly and enjoy sharing activities, such as Zumba, Bingo and more. Muskaan continue to run their own tuck shop to raise funds for activities.

Muskaan yet again organised a lovely Eid party at Gateway. All the services made a special effort to attend and it was a great success! We look forward to our next party.

Muskaan staff and service users regularly attend the Service User Forums and feedback to other services, and are kept up to date with things that are going on in the community for people with learning disabilities.

The future plan for Muskaan to have its own base had to be put on hold due to financial constraints. There are plans to develop another Muskaan service in Oldham.

DAY SERVICES

RGLL are continuing to be prudent in the recruitment of staff to keep staffing costs as low as possible. Rochdale Council now only pay providers when service users attend, this is having a detrimental impact on the charity's finances and all endeavors are being undertaken to mitigate losses.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

ACHIEVEMENTS AND PERFORMANCE

THE HARRY SMITH SOCIAL CLUB

The Harry Smith Social Club continues to thrive. The club has a regular attendance ranging from 80 to 120 people, and has a pool of staff including volunteers who are committed in providing a safe and enjoyable social activity on Friday evenings.

MILLGATE RESPITE SERVICE

The Respite service is thriving with increasing attendances and referrals.

Respite has now built a strong foundation with the neighbouring boroughs of Rochdale, Lancashire, Oldham and Bury and is receiving referrals for placement so increasing revenue. We have more interest from staff who work within other Gateway services to take up the shifts forming good staff working relationships and synergy.

A new Registered Manager was appointed in September 2024 who works with the Director of Operations and Services to develop the service further.

A great deal of refurbishment was undertaken during the year which reduced the level of attendance. Once the work was complete bookings began in earnest.

The digital way of care planning and recording is going to be the future way of care plans for individuals. Gateway will be using the Nourish system to move towards digital care plans, which will offer on the go, quick and easy solutions to recording care notes and accessing residents' care plans. It's effectively a digitised version of your typical paper notes that can be accessed via a mobile app and this will become a requirement of the CQC. Work began to install Nourish during the financial year.

The Respite and Home Care annual CQC inspections were still being conducted remotely online, although face to face visits have recommenced within the sector. A 'Good Standard' outcome has been maintained by the services.

Rainbows Café

Rainbows Café remains the social hub of the Gateway Centre. During the year an apprentice joined the café and has become a valued member of the team.

Employment of disabled people

New volunteers are being employed by the Harry Smith Social Club who may have physical or learning disabilities, and plans are to offer positions in Rainbows Café, and the day services. The charity offers volunteering roles to individuals.

FINANCIAL REVIEW

Financial position

The results for the year are set out on pages 14 to 26 of the financial statements.

The financial position of the charity as at 5 April 2025 was showing:-

	£
Unrestricted funds	368,770
Restricted funds	139,446
Total funds	<u>508,216</u>

The principle funding of the charity is from service users personal budgets via the Local Authority.

At 5 April 2025, Rochdale Gateway Leisure had free reserves of £223,560 (2024 - £450,075).

Investment policy

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account would meet their requirements.

Reserves policy

To manage financial risks it is a policy of the charity to maintain unrestricted funds at a level which equates to approximately 3 to 6 months unrestricted expenditure. This provides enough funds to cover management, administration and support costs. The Trustees have determined that the current level of unrestricted reserves is appropriate.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

FINANCIAL REVIEW

Going concern

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

New referrals and enquiries about possible new service users are being made from the local authority and neighbouring boroughs. In future years, the trustees are making improvements to help mitigate the risks to the charity by diversifying income streams.

FUTURE PLANS

David Oglaza was appointed CEO in September 2024, bringing with him extensive knowledge of organisational change and development gained from his Citizens Advice Charity background. Plans were immediately put into action with the respite building being brought up to better modern standards. The New Vision building was given a face lift and the roof was repaired pending the purchasing of the building so creating a better environment for both service users and staff.

The plan for respite is to aim for much increased occupancy so realizing the potential of the service and meeting the local demand for its services.

Day services will be developed, especially at New Vision in Shaw. In addition to this, it is planned to develop a female only Muskaan Service running from the New Vision building in Shaw aimed at the Oldham South Asian Community.

There are plans to develop the Outreach Service, funding is planned to be secured so that activities can be developed to provide services dedicated to the hard to reach neurodiverse community.

EXCEPTIONAL COSTS

During the year finance was expended above the usual repairs and maintenance of buildings to bring them back to standard. The outlay will be beneficial for the charity for more than one twelve month period. This outlay included a new roof for the Strive Day Service building of £18,000, decorating and remedial work at the New Vision Day Service building of £17,000 and repairs and improvements at Millgate House of £51,500.

Aashiyana Asian Carers Group

The charity's Aashiyana Carers Group has been missed by its beneficiaries following funding being ceased by Rochdale Council. It is planned to seek alternative funding to provide a service for the carers from Rochdale Gateway Centre again.

Moving forward the new chief officer's plan includes sourcing funding to secure the return of the Aashiyana Carers Group.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale Gateway Leisure Limited is a private company limited by guarantee (registered in England and Wales) governed by its Memorandum and Articles of Association dated 24th of November 1992 and amended to allow for current governance arrangement on 29th June 1995. The Memorandum of Association was amended on the 20 July 2015 to expand the opportunities from the Rochdale borough, to the North West of England.

Rochdale Gateway Leisure Limited is registered as a Charity with the Charity Commission. Anyone over the age of 18 can become a member of the company, each member guarantees to pay £1 on the winding up of the company.

Recruitment and appointment of new trustees

The Directors, who are the trustees, are appointed by the members in the general meeting and are collectively known as the Board. At each AGM, one third of the Directors retire by rotation, the longest in office are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or member giving not less than 5 and not more than 21 days written notice of a nomination.

The Board has the power to co-opt trustees, but such people only hold office until the AGM, and do not count in determining those retiring by rotation, but are eligible for election if nominated in accordance with the normal rules.

The trustees who served during the year, together with any changes up to the date of approving this report are listed on page 1.

Organisational structure

The Management Committee are in overall control of the Charity, and various sub committees monitor the individual activities. All the committees meet on a regular basis between 4 and 8 weeks. The day to day management is undertaken by paid employees who report to the various committees (steering groups) in which trustees are involved. Lead members of staff report back to the trustees.

The process of setting the key management personnel salaries involves looking at the benchmarking of similar charities/third sector organisation, and also the work undertaken, qualifications and experience of key staff personnel, in line with the income of the Charity. The salaries are ratified by the Trustees.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Working partnerships

The charity has working partnerships with Rochdale Borough Council, Learning Disabilities Partnership Board, RBC Provider Forum, Learning and Skills Council, Rochdale Training Association, Action Together, Oldham Borough Council and Bury Council. These partnerships serve in meeting the requirements of the services the charity provides, and promoting its objectives.

Benchmarks

Rochdale Gateway continues to be a successful employer, an outperforming place to work, and having a clear commitment to sustainability.

A CQC- Care Quality Commission rating good for respite

Risk management

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

These include:-

1. Regular review of the risks the charity may face;
2. The establishment of systems and procedures to mitigate those risks identified in the plan;
3. The implementation of the procedures designed to minimise any potential impact on the charity should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rochdale Gateway Leisure Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, TC Group, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ROCHDALE GATEWAY LEISURE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2025**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 19 November 2025 and signed on its behalf by:

K L Wilkinson - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Opinion

We have audited the financial statements of Rochdale Gateway Leisure Limited (the 'charitable company') for the year ended 5 April 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 5 April 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROCHDALE GATEWAY LEISURE LIMITED**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

TC Group
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

19 November 2025

ROCHDALE GATEWAY LEISURE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	41,201	29,624	70,825	25,258
Charitable activities	3				
Charitable activities		1,802,381	-	1,802,381	1,610,729
Other income		-	-	-	236
Total		<u>1,843,582</u>	<u>29,624</u>	<u>1,873,206</u>	<u>1,636,223</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>2,067,126</u>	<u>31,804</u>	<u>2,098,930</u>	<u>1,575,096</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	(223,544) (4,972)	(2,180) 4,972	(225,724) -	61,127 -
Net movement in funds		<u>(228,516)</u>	<u>2,792</u>	<u>(225,724)</u>	<u>61,127</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		597,286	136,654	733,940	672,813
TOTAL FUNDS CARRIED FORWARD		<u><u>368,770</u></u>	<u><u>139,446</u></u>	<u><u>508,216</u></u>	<u><u>733,940</u></u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**BALANCE SHEET
5 APRIL 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	106,010	240	106,250	108,491
CURRENT ASSETS					
Debtors	12	154,713	-	154,713	169,639
Cash at bank and in hand		178,636	139,206	317,842	506,068
		<u>333,349</u>	<u>139,206</u>	<u>472,555</u>	<u>675,707</u>
CREDITORS					
Amounts falling due within one year	13	(70,589)	-	(70,589)	(50,258)
NET CURRENT ASSETS		<u>262,760</u>	<u>139,206</u>	<u>401,966</u>	<u>625,449</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>368,770</u>	<u>139,446</u>	<u>508,216</u>	<u>733,940</u>
NET ASSETS		<u>368,770</u>	<u>139,446</u>	<u>508,216</u>	<u>733,940</u>
FUNDS	15				
Unrestricted funds				368,770	597,286
Restricted funds				139,446	136,654
TOTAL FUNDS				<u>508,216</u>	<u>733,940</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2025.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 19 November 2025 and were signed on its behalf by:

K L Wilkinson - Trustee

ROCHDALE GATEWAY LEISURE LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(175,917)</u>	<u>80,725</u>
Net cash (used in)/provided by operating activities		<u>(175,917)</u>	<u>80,725</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(12,309)</u>	<u>(7,622)</u>
Sale of tangible fixed assets		<u>-</u>	<u>3,237</u>
Net cash used in investing activities		<u>(12,309)</u>	<u>(4,385)</u>
Change in cash and cash equivalents in the reporting period		<u>(188,226)</u>	<u>76,340</u>
Cash and cash equivalents at the beginning of the reporting period		<u>506,068</u>	<u>429,728</u>
Cash and cash equivalents at the end of the reporting period		<u><u>317,842</u></u>	<u><u>506,068</u></u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2025**

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(225,724)	61,127
Adjustments for:		
Depreciation charges	14,550	12,870
Loss on disposal of fixed assets	-	174
Decrease in debtors	14,926	9,410
Increase/(decrease) in creditors	20,331	(2,856)
Net cash (used in)/provided by operations	<u>(175,917)</u>	<u>80,725</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.24 £	Cash flow £	At 5.4.25 £
Net cash			
Cash at bank and in hand	506,068	(188,226)	317,842
	<u>506,068</u>	<u>(188,226)</u>	<u>317,842</u>
Total	<u>506,068</u>	<u>(188,226)</u>	<u>317,842</u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements. Whilst they are aware there is uncertainty in local authority and government funding they are confident they provide a much needed service at a value for money cost and are in regular contact with sponsoring local authorities to secure their on-going financial support.

Income

Turnover is the amount derived from the provision of goods/services, and stated after trade discounts, other sales taxes and net of Vat.

The accounts include income on the following basis:-

Grants received are recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Where income is subject to conditions that require fulfilment, donations and personal budgets, the income is credited over the period to which they relate.

- Capital grants are included when received and treated as restricted funds.
- Respite care income, rents and café receipts are credited to income when receivable.
- Donations of non-cash items are included at the directors estimate of the market value.

Expenditure

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any V.A.T. which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs which are attributable to more than one activity are apportioned across cost categories on the basis of the directors' best estimate.

Governance costs are those incurred in connection with constitutional and statutory requirements.

Allocation and apportionment of costs

Costs are allocated dependent on the premises and services they relate to. The allocation of restricted expenses are in line with the restricted funds purpose. Costs which are not directly attributable to an activity are allocated on the trustees' best estimate.

Current assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Leasehold property improvements	- 20% on cost
Equipment	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the assets, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES - continued

Current assets

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount and would have been determined (net of depreciation) had no impairment loss be recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

Debtors and accrued income

Debtors and accrued income are recognised in the period they relate to in line with the accruals basis.

Cash at bank and in hand

Cash at bank and in hand includes cash and cash held in a instant access bank account.

Creditors and provisions

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Separate asset accounts are not maintained to represent each fund if a better return is obtained by consolidating the assets. However, there should always be sufficient net assets to represent the total funds and the assets should be readily accessible dependant on the fund involved. The directors intend that where a surplus is generated on unrestricted funds in any year, subject to any designation of the funds, the surplus should increase the general reserves which are available to fund the charity's future requirements should future funding not be available.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Significant judgements and estimates

In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	38,201	3,428
Grants - Revenue	32,624	21,830
	<u>70,825</u>	<u>25,258</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2025	2024
	£	£
RMBC Covid grant	-	6,830
Action Together	10,000	-
RMBC Grant	-	15,000
National Lottery	19,624	-
Lancashire Council Grant	3,000	-
	<u>32,624</u>	<u>21,830</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2025	2024
	Activity	£	£
Care Allowance	Charitable activities	1,168,189	1,084,790
Respite care income	Charitable activities	531,471	440,820
Rents receivable	Charitable activities	1,544	1,058
Café receipts	Charitable activities	10,651	63
Transport income	Charitable activities	31,011	30,608
Sundry income	Charitable activities	7,058	4,815
HSSC Income	Charitable activities	20,060	19,923
Service user and lunch contributions	Charitable activities	32,397	28,652
		<u>1,802,381</u>	<u>1,610,729</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u>2,058,745</u>	<u>40,185</u>	<u>2,098,930</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	1,553,675	1,237,944
Other operating leases	13,498	15,347
Insurance	29,738	22,266
Light, heat and water	64,371	30,184
Telephone	5,997	12,547
Publicity, Postage and stationery	9,307	4,995
Sundries	7,523	5,894
Rent	5,099	5,100
Cleaning and security	37,081	14,312
Repairs and maintenance	121,997	59,487
Training and subscription	28,211	16,100
Catering costs and food	38,405	26,838
Hygiene	19,676	16,065
Materials and activities	20,448	18,558
Motor expenses	60,548	45,874
Travel costs	3,496	1,529
Recruitment fees	24,000	-
Bad debts	1,125	-
Carried forward	<u>2,044,195</u>	<u>1,533,040</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2025	2024
	£	£
Brought forward	2,044,195	1,533,040
Depreciation	14,550	12,870
Loss on sale of assets	-	410
	<u>2,058,745</u>	<u>1,546,320</u>

6. SUPPORT COSTS

	Finance	Governance	Totals
	£	costs £	£
Charitable activities	<u>1,864</u>	<u>38,321</u>	<u>40,185</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Auditors remuneration	5,500	5,000
Depreciation - owned assets	14,550	12,870
Other operating leases	13,498	15,347
Deficit on disposal of fixed assets	-	174
Other non audit services - Accountancy	2,600	2,626
Other non audit services	-	3,000
	<u></u>	<u></u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2025 nor for the year ended 5 April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2025 nor for the year ended 5 April 2024.

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	1,406,357	1,121,410
Social security costs	103,925	78,666
Other pension costs	43,393	37,868
	<u>1,553,675</u>	<u>1,237,944</u>

The average monthly number of employees during the year was as follows:

	2025	2024
		
Administration and support staff	<u>45</u>	<u>44</u>

No employees received emoluments in excess of £60,000.

The combined salaries of the Chief Officer and the Administration and Finance Manager were £97,580 in the year (2024 - £104,779).

The average number of staff, including part time staff has been calculated by using the full time equivalent hours of 37 hours.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	10,258	15,000	25,258
Charitable activities			
Charitable activities	1,610,729	-	1,610,729
Other income	236	-	236
Total	<u>1,621,223</u>	<u>15,000</u>	<u>1,636,223</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>1,571,321</u>	<u>3,775</u>	<u>1,575,096</u>
NET INCOME	49,902	11,225	61,127
RECONCILIATION OF FUNDS			
Total funds brought forward	547,384	125,429	672,813
TOTAL FUNDS CARRIED FORWARD	<u><u>597,286</u></u>	<u><u>136,654</u></u>	<u><u>733,940</u></u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property improvements £	Equipment £
COST			
At 6 April 2024	193,433	21,505	176,216
Additions	-	-	9,309
At 5 April 2025	<u>193,433</u>	<u>21,505</u>	<u>185,525</u>
DEPRECIATION			
At 6 April 2024	108,011	21,505	166,477
Charge for year	4,511	-	6,524
At 5 April 2025	<u>112,522</u>	<u>21,505</u>	<u>173,001</u>
NET BOOK VALUE			
At 5 April 2025	<u>80,911</u>	<u>-</u>	<u>12,524</u>
At 5 April 2024	<u>85,422</u>	<u>-</u>	<u>9,739</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

11. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 6 April 2024	42,096	103,844	537,094
Additions	1,200	1,800	12,309
At 5 April 2025	43,296	105,644	549,403
DEPRECIATION			
At 6 April 2024	37,640	94,970	428,603
Charge for year	847	2,668	14,550
At 5 April 2025	38,487	97,638	443,153
NET BOOK VALUE			
At 5 April 2025	4,809	8,006	106,250
At 5 April 2024	4,456	8,874	108,491

The company has a licence to occupy a property owned by Rochdale Metropolitan Borough Council provided it continues to use the property in furtherance of its charitable objectives.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	102,999	103,091
Prepayments and accrued income	51,714	66,548
	154,713	169,639

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	19,201	9,630
Social security and other taxes	-	2,262
Other creditors	254	254
Pension creditor	1,191	6,490
Accruals and deferred income	49,943	31,622
	70,589	50,258

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025 £	2024 £
Within one year	35,640	5,100
Between one and five years	30,540	-
In more than five years	40,006	-
	106,186	5,100

Other premises are leased from Oldham Council at a peppercorn rate.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

15. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	Transfers between funds £	At 5.4.25 £
Unrestricted funds				
General fund	558,086	(223,544)	(4,972)	329,570
Designated fund	39,200	-	-	39,200
	<u>597,286</u>	<u>(223,544)</u>	<u>(4,972)</u>	<u>368,770</u>
Restricted funds				
Voluntary services	359	-	-	359
Aashiyana	40,853	-	-	40,853
Short Breaks	33,545	-	-	33,545
Minibus fund	1,237	(1,237)	-	-
Allocated transfers: Special care (EDI)	14,000	-	-	14,000
Allocated transfers - ALPS	20,000	-	-	20,000
Allocated services - Muskaan	8,000	-	-	8,000
Action Together	1,856	-	-	1,856
The ASDA Foundation	471	(305)	-	166
Strive - Everest Fund	1,333	(240)	-	1,093
RMBC Autism Co-Production Network	15,000	(5,426)	-	9,574
Action Together - Home from Hospital	-	10,000	-	10,000
National Lottery	-	(4,972)	4,972	-
	<u>136,654</u>	<u>(2,180)</u>	<u>4,972</u>	<u>139,446</u>
TOTAL FUNDS	<u>733,940</u>	<u>(225,724)</u>	<u>-</u>	<u>508,216</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,843,582	(2,067,126)	(223,544)
Restricted funds			
Minibus fund	-	(1,237)	(1,237)
The ASDA Foundation	-	(305)	(305)
Strive - Everest Fund	-	(240)	(240)
RMBC Autism Co-Production Network	-	(5,426)	(5,426)
Action Together - Home from Hospital	10,000	-	10,000
National Lottery	19,624	(24,596)	(4,972)
	<u>29,624</u>	<u>(31,804)</u>	<u>(2,180)</u>
TOTAL FUNDS	<u>1,873,206</u>	<u>(2,098,930)</u>	<u>(225,724)</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	508,184	49,902	558,086
Designated fund	39,200	-	39,200
	547,384	49,902	597,286
Restricted funds			
Voluntary services	359	-	359
Aashiyana	40,853	-	40,853
Short Breaks	33,545	-	33,545
Minibus fund	1,589	(352)	1,237
Allocated transfers: Special care (EDI)	14,000	-	14,000
Allocated transfers - ALPS	20,000	-	20,000
Allocated services - Muskaan	8,000	-	8,000
Action Together	4,909	(3,053)	1,856
The ASDA Foundation	601	(130)	471
Strive - Everest Fund	1,573	(240)	1,333
RMBC Autism Co-Production Network	-	15,000	15,000
	125,429	11,225	136,654
TOTAL FUNDS	672,813	61,127	733,940

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,621,223	(1,571,321)	49,902
Restricted funds			
Minibus fund	-	(352)	(352)
Action Together	-	(3,053)	(3,053)
The ASDA Foundation	-	(130)	(130)
Strive - Everest Fund	-	(240)	(240)
RMBC Autism Co-Production Network	15,000	-	15,000
	15,000	(3,775)	11,225
TOTAL FUNDS	1,636,223	(1,575,096)	61,127

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2025

16. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £43,393 (2024- £37,868).

Included in creditors for pension contributions not paid over amounted to £1,191 (2024 - £6,490).

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2025.

18. DESIGNATED FUNDS

The directors decided to transfer reserves from unrestricted funds to specific designated funds in 2011. These designated funds will remain available to meet the costs of redundancy should fundamental funding be withdrawn.

19. RESTRICTED FUNDS

The Voluntary Service provided volunteering opportunities for people with learning disabilities and provided opportunities for those wishing to volunteer within disability services including 2's company and 1 to 1 friendship service. The service has currently been suspended due to a lack of specific funding.

Aashiyana Asian Carers Group is a support group for Asian carers of people with disabilities, which meets once a month to exchange information, involve carers in activities and offer training. The group is funded via Carers Grant Funding, Carers Resource Centre.

The Short Breaks project (formally Saturday project) provides respite care for the full-time carers of children and young adults with learning disabilities. Funding was provided by Rochdale Metropolitan Borough Council via the carers grant. This funding ceased in the year ended 5th April 2017. A Short Breaks Service is now running for Thursday Evenings.

Minibus fund - relates to funds being received to purchase a new minibus. A minibus was purchased in the year 2015 and the fund was being reduced by the depreciation charge. This minibus was sold in the year ended March 2024 and the balance was spent in the year on minibus transport in line with the restricted guidelines.

Action Together - these grants were received in the year ended April 2022 to support the Thursday Evening Club and the Harry Smith Social Club re opening after the Covid-19 pandemic. Due to the Omicron variant further delays happened so the money spent was deferred from April 2023. During the year to April 2024 the HSSC grant money was allocated. The Thursday Evening Club money has been deferred into April 2025.

The ASDA Foundation - donation received for ALPS service from ASDA

Strive Everest Fund - This was a donation made to support Strive and the purchase of sensory equipment by a group who undertook an Everest challenge.

RMBC Autism Fund - Grant towards improving the Autism network by listening to autistic people to understand themes and issues that are important to improving their life and opportunities.

Action Together - Home from Hospital Funding - to work alongside Adult Social Care and the discharge/brokerage teams to develop and assist with the discharge pathway from hospital.

National Lottery Funding for an Activity programme for individuals with autism.

Allocated transfers:-

The directors have considered it prudent to identify a part of certain projects restricted funds to provide for redundancy costs should the project be unable to obtain further funding. This allocation is still within the purposes of the funding. The projects are EDI, Libra (now STRIVE), ALPS, and other activity programmes which provide day time opportunities for people with learning disabilities including education, training, leisure and social inclusive opportunities. Also, Muskaan which is a project set up in response to the need for a culturally sensitive, secure gender respite care service for adult women from South Asian communities funded via individual's budgets provided by Rochdale M. B. C.

ROCHDALE GATEWAY LEISURE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	38,201	3,428
Grants - Revenue	32,624	21,830
	70,825	25,258
Charitable activities		
Care Allowance	1,168,189	1,084,790
Respite care income	531,471	440,820
Rents receivable	1,544	1,058
Café receipts	10,651	63
Transport income	31,011	30,608
Sundry income	7,058	4,815
HSSC Income	20,060	19,923
Service user and lunch contributions	32,397	28,652
	1,802,381	1,610,729
Other income		
Gain on sale of tangible fixed assets	-	236
Total incoming resources	1,873,206	1,636,223
EXPENDITURE		
Charitable activities		
Wages	1,406,357	1,121,410
Social security	103,925	78,666
Pensions	43,393	37,868
Other operating leases	13,498	15,347
Insurance	29,738	22,266
Light, heat and water	64,371	30,184
Telephone	5,997	12,547
Publicity, Postage and stationery	9,307	4,995
Sundries	7,523	5,894
Rent	5,099	5,100
Cleaning and security	37,081	14,312
Repairs and maintenance	121,997	59,487
Training and subscription	28,211	16,100
Catering costs and food	38,405	26,838
Hygiene	19,676	16,065
Materials and activities	20,448	18,558
Motor expenses	60,548	45,874
Travel costs	3,496	1,529
Recruitment fees	24,000	-
Bad debts	1,125	-
Freehold property	4,511	4,510
Depn of equipment	6,524	4,617
Fixtures and fittings	847	786
Motor vehicles	2,668	2,957
Loss on sale of tangible fixed assets	-	410
	2,058,745	1,546,320

This page does not form part of the statutory financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2025**

	2025 £	2024 £
Support costs		
Finance		
Bank charges	1,864	859
Governance costs		
Auditors' remuneration	5,500	5,000
Accountancy fees	2,600	2,626
Legal and professional fees	30,221	20,291
	38,321	27,917
Total resources expended	2,098,930	1,575,096
Net (expenditure)/income	(225,724)	61,127

This page does not form part of the statutory financial statements

ROCHDALE GATEWAY LEISURE LIMITED

England & Wales - Charity number 1048950

Accounts

REGISTERED COMPANY NUMBER: 02774692 (England and Wales)
REGISTERED CHARITY NUMBER: 1048950

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024
FOR
ROCHDALE GATEWAY LEISURE LIMITED**

Wyatt Morris Golland Ltd
Statutory Auditors
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

ROCHDALE GATEWAY LEISURE LIMITED

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FOR THE YEAR ENDED 5 APRIL 2024**

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ROCHDALE GATEWAY LEISURE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2024**

TRUSTEES	J M Barlow (resigned 23.11.23) S T M Burke (resigned 23.11.23) A P Collinson S Ellis (resigned 1.10.24) G T Hill (resigned 23.11.23) N Wood (appointed 29.11.23) M S Roe (appointed 29.11.23) H A Choudhury (appointed 29.11.23) P Duffy (appointed 29.11.23) U U Nisa (appointed 29.11.23) (resigned 1.10.24)
COMPANY SECRETARY	H A Choudhury
REGISTERED OFFICE	2 Kenion Street ROCHDALE Lancashire OL16 1SN
REGISTERED COMPANY NUMBER	02774692 (England and Wales)
REGISTERED CHARITY NUMBER	1048950
AUDITORS	Wyatt Morris Golland Ltd Statutory Auditors Park House 200 Drake Street Rochdale Lancashire OL16 1PJ
CHIEF OFFICER	Nancy Wood (retired October 2023) Helen Storey (from October 2023 to June 2024 as interim CEO) David Oglaza (appointed September 2024)
BANKERS	National Westminster Bank Plc Rochdale Branch Town Hall Square Rochdale Lancashire OL16 1LL

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

To provide or assist in the provision of facilities for recreation and other leisure-time occupation, in the interests of social welfare, for persons resident in the North West of England, who have the need of such facilities by reason of their learning disabilities or their social and economic circumstances, with the object of improving their conditions of life.

To promote any charitable purpose for the benefit of persons in The North West of England and the neighbourhood thereof, who have learning disabilities.

To meet directly the needs of people with learning disabilities, their families, carers, and friends, by their involvement at all levels throughout the organisation in the decision making process.

To actively promote the rights of all individuals, whatever the type or degree of disability to be respected and involved as equal members of society.

To provide a facility for other organisations and groups who wish to include people with learning disabilities in their activities.

To raise awareness of the positive contribution of people with learning disabilities within the community.

The charity has the general aim of contributing to the quality of life of people with learning disabilities, their families and carers, of the Borough of Rochdale, and neighbouring boroughs, by expanding their horizons through the provision of exciting, challenging and accessible services.

The main objective for the year continues to be providing facilities and opportunities for people with learning disabilities and their families and carers in the interest of their social welfare, and developing services to meet the continuing needs identified.

The following strategies have been adopted in order to further the charity's principal objectives:

1. Provision of respite care through holidays, activity programmes and an Outreach service to increase the individual's range of experiences and give families and carers a break.
2. Provision of day time opportunities, Strive (previously EDI and Libra which have amalgamated), ALPS, Muskaan, New Vision and Activities programmes, and Harry Smith Social Club, for people with learning disabilities to participate in a range of activities based on their individual needs and wishes.
3. Provision of a Short Break Respite Service and a Residential Service at Millgate House.
4. Provision of a community centre for general use by the beneficiaries.
5. Provision of various educational and leisure/training opportunities.
6. Provision of a social club for adults with learning disabilities.
7. Provision of a café to provide refreshments, meals, and buffet service, run by people with learning disabilities and support staff.
8. Provision of an Outreach Service and Home Care Service to provide support in service users' homes or in the community.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit and the Code of governance when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

ROCHDALE GATEWAY LEISURE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

OBJECTIVES AND ACTIVITIES

Public benefit

We have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission.

How our activities deliver public benefits

Our main activities and who we try to help are described above. All our charitable activities focus on the assistance of those with learning disabilities and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

Our objects and funding limit the services we provide to those resident in the North West of England. The charity is committed to equal access to its services.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

ALPS

A day service for adults with learning disabilities, running from Monday to Friday. This group is very active and fills the week with projects, trips out and in house activities. The ALPS Group also provides service users and members of the public with a light stimulation activity. The ALPS group pride themselves in organising themed activity days which includes joint group ideas with the involvement of people attending the service, staff, and families, sourcing materials, and also making the required items for the chosen theme such as Christmas play, Halloween, Eid, and other festivals.

Ellie Burke was voted Apprentice of The Year. Well done Ellie!

STRIVE

Strive is a successfully run day service which was established in 1995 (then named as EDI) for adults who have profound and multiple disabilities. On the 16th of October 2016 the LIBRA service was developed due to the demand for services for people with disabilities. It was based in the main Gateway Centre, but with increasing demand for the service and popularity the service was renamed as STRIVE and moved to Lincoln Street. The STRIVE service provides individuals with activities and trips out, a light stimulation room, two changing rooms with overhead hoists and a quiet room.

MUSKAAN

This is a single sex service which provides day-time activities for a group of predominantly, but not exclusively, South Asian ladies. The success of this project has been recognised and has increased to 5 days per week for some of the young women, giving them opportunities for new experiences. Work is steered towards the needs identified of the individuals in the group. The service liaises excellently with families and carers creating a strong foundation based on trust and understanding.

NEW VISION

Rochdale Gateway Leisure Ltd (RGLL) took over the service in May 2017 from Together Trust. Since taking over RGLL have had new service users joining from both Oldham and Rochdale Borough. New Vision have a lot of lovely individuals attending the service and are hoping to welcome many more.

It has been a challenging and rewarding year for New Vision over the last 12 months.

New Vision employs and develops apprentices into fully fledged support workers.

OTHER SERVICES include-

HARRY SMITH SOCIAL CLUB

A safe and enjoyable environment for people with learning disabilities to socialise. Funding is re-invested into activities and equipment for the Club. The club has a regular attendance ranging from 80 to 120 people. The club has a pool of staff including volunteers who are committed in providing a safe and enjoyable social activity on Friday evenings. The club offers various social themed nights such as bingo, best dancer competitions, play your cards right, 70s, 80s, 90s nights.

MILLGATE RESPITE SERVICE

There is a respite provision for both male and female service users with learning disabilities. Millgate House Respite Service provides a 24-hour staffed short term support service for people over the age of 19 who have a learning disability. The service provides respite to families and carers to enable them to maintain their role as carers.

The service has provision to offer 8 bedrooms and currently Millgate house offers permanent residential placement to three people.

Millgate House provides disabled access and facilities, accessible jacuzzi bath, profile and electric beds, ceiling track hoists and accessible wet rooms.

RAINBOWS CAFÉ

Rainbow cafe provides a café service and is the 'social hub' of the Gateway Centre. The cafe supports volunteers and workers who have learning disabilities. Rainbows Café receives no funding and is completely self-financing.

The café continues to achieve 5-star ratings for food hygiene.

GENERAL ACTIVITIES

Some activities have been running since we opened in 1992. Activities range from social, fitness, educational, vocational and Zumba. Rochdale Gateway Leisure Limited has a fully accessible building ensuring activities are accessible and open to all.

Social or programme related investments

Each project works within its budget but allows opportunities for development of individuals through activities and individualised budgets and schemes.

ROCHDALE GATEWAY LEISURE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

Volunteers contribute by providing invaluable support to various projects. These include the Harry Smith Social Club and Day services. We have gradually resumed these activities and the attendance has proven positive for this year, and numbers and interest continue to increase.

Fundraising activities

The charity does not have any professional fund raisers. The services raise money for themselves in donations from service users and their families and the staff.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024

ACHIEVEMENT AND PERFORMANCE

Review of activities and achievements

In 2023/2024, Rochdale Gateway Leisure continued to provide another 31 years of empowering people with learning disabilities within the community.

Training

The organisation again ran successful training throughout the year using online and face to face mediums. Training included Infection Control, Safeguarding, Food Hygiene, First Aid, Moving and Positioning of Individuals, Health & Safety, Fire safety, Levels 2,3. And 5 Diplomas in Health & Social Care and Autism.

STRIVE

Some of the activities carried out in Strive include:

Music sessions; movement to music; armchair exercise; Eyegaze (an interactive screen for users to engage and take part in games and activities controlled by their eye movement); Light stimulation and multi-sensory activities; movie sessions; spa sessions (foot spa, massage); arts & crafts; baking; story time; board games; bingo; giant floor games (Jenga, Snakes and Ladders, Play your cards right) and Sports (adapted sessions).

Some of the arranged visits that Strive attended:

Farm animals, circus skills, drumming, music and Zumba.

Some of what Strive accessed in the community:

Local walks, trips out (parks, petting farms, nature reserves, interactive museums, multi-sensory centre, Blackpool, Manchester airport, cinema, circus skills, Sports4All, accessible cycling sessions, ten pin bowling, crown green bowling, Crazy Golf, sports, cafes / refreshments, animal parks/petting/zoo, animal experience days, shopping trips, accessible sailing, accessible climbing.

ALPS

ALPS enjoyed in-house activities including cricket, football, parachute, ball games, arts & crafts, massage & beauty, science projects, jigsaws, cook & eat, board games, computers, Xbox and drives out.

NEW VISION

New Vision worked on several projects with all staff and service users' being involved in, such as maintaining the greenhouse and planting, and growing vegetables. Service users enjoyed the upkeep of this project and seeing the vegetables grow, picking them and preparing them for their lunch. They also planted flower seeds creating their own hanging baskets and potted flowers.

New Visions continued to provide a much-valued service since it transferred from The Together Trust to RGLL.

Interest in the service continues from Rochdale Council providing referrals.

It has been another nice rewarding year for everyone at the New Vision.

MUSKAAN

The Muskaan service continues to employ apprentices and develop them into fully qualified support workers.

In March 2023 an existing staff member was promoted to Lead Support for Muskaan, and the previous lead support was promoted to Service Manager for the Muskaan and ALPS services. Both have continued to flourish in their roles.

The groups come together regularly and enjoy sharing activities, such as Zumba, Bingo and more.

Muskaan continue to run their own tuck shop to raise funds for activities.

Muskaan again organised a lovely Eid party at Gateway. All the services made a special effort to attend and it was a great success! We look forward to our next party.

Muskaan staff and service users regularly attend the Service User Forums and feedback to other services, and are kept up to date with things that are going on in the community for people with learning disabilities.

The future plan for Muskaan to have its own base had to be put on hold due to financial constraints.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024

ACHIEVEMENT AND PERFORMANCE

DAY SERVICES

RGLL are continuing to be prudent in the recruitment of staff to keep staffing costs as low as possible. The consultation process is with Rochdale Council and is close to being concluded. Rochdale Council now only pay providers when service users attend, this is having a detrimental impact on the charity's finances.

THE HARRY SMITH SOCIAL CLUB

The Harry Smith Social Club is once again thriving. The club has a regular attendance ranging from 80 to 120 people, and has a pool of staff including volunteers who are committed in providing a safe and enjoyable social activity on Friday evenings.

MILLGATE RESPITE SERVICE

The Respite service is thriving with increasing attendances and referrals.

Respite has now built a strong foundation with the neighbouring boroughs of Rochdale, Lancashire, Oldham and Bury and is receiving referrals for placement so increasing revenue. We have more interest from staff who work within other Gateway services to take up the shifts forming good staff working relationships and synergy.

There is a plan to appoint a new Registered Manager who will work with the Senior Service Manager and the service lead, to develop the service further.

The digital way of care planning and recording is going to be the future way of care plans for individuals. Gateway will be using the Nourish system to move towards digital care plans, which will offer on the go, quick and easy solutions to recording care notes and accessing residents' care plans. It's effectively a digitised version of your typical paper notes that can be accessed via a mobile app and this will become a requirement of the CQC.

The Respite and Home Care annual CQC inspections are still being conducted remotely online. A 'Good Standard' outcome is maintained by the services.

Rainbows Café

Rainbows Café reopened during the financial year and is ongoing again, becoming the social hub of the Gateway Centre.

Employment of disabled people

New volunteers are being employed by the Harry Smith Social Club who may have physical or learning disabilities, and plans are to offer positions in Rainbows Café, and ALPS. The charity offers volunteering roles to individuals.

FINANCIAL REVIEW

Investment policy

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account would meet their requirements.

Reserves policy

To manage financial risks it is a policy of the charity to maintain unrestricted funds at a level which equates to approximately 3 to 6 months unrestricted expenditure. This provides enough funds to cover management, administration and support costs.

The financial position of the charity as at 5 April 2024 was showing:-

	£
Unrestricted funds	597,286
Restricted funds	136,654
Total funds	733,940
	=====

The principle funding of the charity is from service users personal budgets via the Local Authority.

At 5 April 2024, Rochdale Gateway Leisure had free reserves of £450,075 (2023 - £392,623).

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024

FINANCIAL REVIEW

Going concern

The trustees considers that there are no material uncertainties about the Charity's ability to continue as a going concern, as was the case during the previous financial year.

New referrals and enquiries about possible new service users are being made from the local authority and neighbouring boroughs. In future years, the trustees are making improvements to help mitigate the risks to the charity by diversifying income streams.

FUTURE PLANS

Nancy Wood stepped down on 19th October 2023 as Chief Officer after 31 years of her loyal service to the organisation. For the interim period Helen Storey took over the position of Chief officer. Helen previously worked for the Rochdale Gateway Leisure Limited and has a deep understanding of the organisation, its values, ethos, and culture.

Helen worked along side Nancy for the last few months before the hand over and has been actively involved in planning the future of the organisation which all the staff team are very positive about. They enjoy working with Helen and being part of the development of the organisation, pending the appointment of a permanent CEO being made. David Oglaza was appointed as CEO after March 2024.

Aashiyana Asian Carers Group

The charity's Aashiyana Carers Group has been missed by its beneficiaries following funding being ceased by Rochdale Council. It is planned to seek alternative funding to provide a service for the carers from Rochdale Gateway Centre again.

Moving forward the new chief officer's plan includes sourcing funding to secure the return of the Aashiyana Carers Group.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale Gateway Leisure Limited is a private company limited by guarantee (registered in England and Wales) governed by its Memorandum and Articles of Association dated 24th of November 1992 and amended to allow for current governance arrangement on 29th June 1995. The Memorandum of Association was amended on the 20 July 2015 to expand the opportunities from the Rochdale borough, to the North West of England.

Rochdale Gateway Leisure Limited is registered as a Charity with the Charity Commission. Anyone over the age of 18 can become a member of the company, each member guarantees to pay £1 on the winding up of the company.

Recruitment and appointment of new trustees

The Directors, who are the trustees, are appointed by the members in the general meeting and are collectively known as the Board. At each AGM, one third of the Directors retire by rotation, the longest in office are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or member giving not less than 5 and not more than 21 days written notice of a nomination.

The Board has the power to co-opt trustees, but such people only hold office until the AGM, and do not count in determining those retiring by rotation, but are eligible for election if nominated in accordance with the normal rules.

The trustees who served during the year, together with any changes up to the date of approving this report are listed on page 1.

Organisational structure

The Management Committee are in overall control of the Charity, and various sub committees monitor the individual activities. All the committees meet on a regular basis between 4 and 8 weeks. The day to day management is undertaken by paid employees who report to the various committees (steering groups) in which trustees are involved. Lead members of staff report back to the trustees.

The process of setting the key management personnel salaries involves looking at Bench marking of similar charities/third sector organisation, and also the work undertaken, qualifications and experience of key staff personnel, in line with the income of the Charity. The salaries are ratified by the Trustees.

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Working partnerships

The charity has working partnerships with Rochdale Borough Council, Learning Disabilities Partnership Board, RBC Provider Forum, Learning and Skills Council, Rochdale Training Association, Action Together and Oldham Borough Council. These partnerships serve in meeting the requirements of the services the charity provides, and promoting its objectives.

Benchmarks

Rochdale Gateway continues to be a successful employer, an outperforming place to work, and having a clear commitment to sustainability.

A CQC- Care Quality Commission rating good for respite

Risk management

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

These include:-

1. Regular review of the risks the charity may face;
2. The establishment of systems and procedures to mitigate those risks identified in the plan;
3. The implementation of the procedures designed to minimise any potential impact on the charity should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rochdale Gateway Leisure Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

AUDITORS

The auditors, Wyatt Morris Golland Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

ROCHDALE GATEWAY LEISURE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2024**

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 13 January 2025 and signed on its behalf by:

P Duffy - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Opinion

We have audited the financial statements of Rochdale Gateway Leisure Limited (the 'charitable company') for the year ended 5 April 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 5 April 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. The Financial Reporting Council's Ethical Standard for the Provision Available for Audits of Small Entities (PAASE) (Section 6) has been applied.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

-the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

-we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

-we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and

-we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

-identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

-making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

-considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

-performed analytical procedures to identify any unusual or unexpected relationships;

-tested journal entries to identify unusual transactions;

-assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

-investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

-agreeing financial statement disclosures to underlying supporting documentation;

-enquiring of management as to actual and potential litigation and claims; and

-reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROCHDALE GATEWAY LEISURE LIMITED**

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt Morris Golland Ltd
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

13 January 2025

ROCHDALE GATEWAY LEISURE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 5 APRIL 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	10,258	15,000	25,258	17,960
Charitable activities	3				
Charitable activities		1,610,729	-	1,610,729	1,452,102
Other income		236	-	236	-
Total		<u>1,621,223</u>	<u>15,000</u>	<u>1,636,223</u>	<u>1,470,062</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>1,571,321</u>	<u>3,775</u>	<u>1,575,096</u>	<u>1,384,741</u>
NET INCOME		49,902	11,225	61,127	85,321
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>547,384</u>	<u>125,429</u>	<u>672,813</u>	<u>587,492</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>597,286</u></u>	<u><u>136,654</u></u>	<u><u>733,940</u></u>	<u><u>672,813</u></u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**BALANCE SHEET
5 APRIL 2024**

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	108,011	480	108,491	117,150
CURRENT ASSETS					
Debtors	12	169,639	-	169,639	179,049
Cash at bank and in hand		369,894	136,174	506,068	429,728
		539,533	136,174	675,707	608,777
CREDITORS					
Amounts falling due within one year	13	(50,258)	-	(50,258)	(53,114)
NET CURRENT ASSETS		489,275	136,174	625,449	555,663
TOTAL ASSETS LESS CURRENT LIABILITIES		597,286	136,654	733,940	672,813
NET ASSETS		597,286	136,654	733,940	672,813
FUNDS	15				
Unrestricted funds				597,286	547,384
Restricted funds				136,654	125,429
TOTAL FUNDS				733,940	672,813

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2024.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 13 January 2025 and were signed on its behalf by:

P Duffy - Trustee

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2024**

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>80,725</u>	<u>113,348</u>
Net cash provided by operating activities		<u>80,725</u>	<u>113,348</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(7,622)	(7,526)
Sale of tangible fixed assets		<u>3,237</u>	<u>-</u>
Net cash used in investing activities		<u>(4,385)</u>	<u>(7,526)</u>
Change in cash and cash equivalents in the reporting period		76,340	105,822
Cash and cash equivalents at the beginning of the reporting period		<u>429,728</u>	<u>323,906</u>
Cash and cash equivalents at the end of the reporting period		<u><u>506,068</u></u>	<u><u>429,728</u></u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2024**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	61,127	85,321
Adjustments for:		
Depreciation charges	12,870	16,916
Loss on disposal of fixed assets	174	-
Decrease in debtors	9,410	5,199
(Decrease)/increase in creditors	<u>(2,856)</u>	<u>5,912</u>
Net cash provided by operations	<u>80,725</u>	<u>113,348</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.23	Cash flow	At 5.4.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>429,728</u>	<u>76,340</u>	<u>506,068</u>
	<u>429,728</u>	<u>76,340</u>	<u>506,068</u>
Total	<u>429,728</u>	<u>76,340</u>	<u>506,068</u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements. Whilst they are aware there is uncertainty in local authority & government funding they are confident they provide a much needed service at a value for money cost and are in regular contact with sponsoring local authorities to secure their on-going financial support.

Income

Turnover is the amount derived from the provision of goods/services, and stated after trade discounts, other sales taxes and net of Vat.

The accounts include income on the following basis:-

Grants received are recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. Where income is subject to conditions that require fulfilment, donations and personal budgets, the income is credited over the period to which they relate.

- Capital grants are included when received and treated as restricted funds.
- Respite care income, rents and café receipts are credited to income when receivable.
- Donations of non-cash items are included at the directors estimate of the market value.

Expenditure

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any V.A.T. which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs which are attributable to more than one activity are apportioned across cost categories on the basis of the directors' best estimate.

Governance costs are those incurred in connection with constitutional and statutory requirements.

Allocation and apportionment of costs

Costs are allocated dependent on the premises and services they relate to. The allocation of restricted expenses are in line with the restricted funds purpose. Costs which are not directly attributable to an activity are allocated on the trustees best estimate.

Current assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Leasehold property improvements	- 20% on cost
Equipment	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

Tangible fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the assets, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2024

1. ACCOUNTING POLICIES - continued

Current assets

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount and would have been determined (net of depreciation) had no impairment loss be recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

Debtors and accrued income

Debtors and accrued income are recognised in the period they relate to in line with the accruals basis.

Cash at bank and in hand

Cash at bank and in hand includes cash and cash held in a instant access bank account.

Creditors and provisions

Creditors and provisions are recognised where the company has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Separate asset accounts are not maintained to represent each fund if a better return is obtained by consolidating the assets. However, there should always be sufficient net assets to represent the total funds and the assets should be readily accessible dependant on the fund involved. The directors intend that where a surplus is generated on unrestricted funds in any year, subject to any designation of the funds, the surplus should increase the general reserves which are available to fund the charity's future requirements should future funding not be available.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Significant judgements and estimates

In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	3,428	5,446
Grants - Revenue	<u>21,830</u>	<u>12,514</u>
	<u>25,258</u>	<u>17,960</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024 £	2023 £
RMBC Covid grant	6,830	10,969
LCC Covid grant	-	1,545
RMBC Grant	<u>15,000</u>	<u>-</u>
	<u>21,830</u>	<u>12,514</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2024 £	2023 £
Care Allowance	1,084,790	952,346
Respite care income	440,820	421,824
Rents receivable	1,058	807
Café receipts	63	-
Transport income	30,608	25,028
Sundry income	4,815	8,727
HSSC Income	19,923	19,336
Service user and lunch contributions	<u>28,652</u>	<u>24,034</u>
	<u>1,610,729</u>	<u>1,452,102</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u>1,546,320</u>	<u>28,776</u>	<u>1,575,096</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024 £	2023 £
Staff costs	1,237,944	1,085,857
Other operating leases	15,347	4,888
Insurance	22,266	22,531
Light, heat and water	30,184	35,787
Telephone	12,547	7,440
Publicity, Postage and stationery	4,995	7,977
Sundries	5,894	4,677
Rent	5,100	5,114
Cleaning and security	14,312	8,037
Repairs and maintenance	59,487	44,179
Training and subscription	16,100	18,882
Catering costs and food	26,838	21,609
Hygiene	16,065	14,641
Materials and activities	18,558	15,803
Motor expenses	45,874	47,361
Travel costs	1,529	891
Bad debts	-	4,952
Depreciation	12,870	16,916
Loss on sale of assets	<u>410</u>	<u>-</u>
	<u>1,546,320</u>	<u>1,367,542</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

6. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	<u>859</u>	<u>27,917</u>	<u>28,776</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 £
Auditors remuneration	5,000	4,620
Depreciation - owned assets	12,870	16,916
Other operating leases	15,347	4,888
Deficit on disposal of fixed assets	174	-
Other non audit services - Accountancy	2,626	2,184
Other non audit services	<u>3,000</u>	<u>2,640</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2024 nor for the year ended 5 April 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2024 nor for the year ended 5 April 2023.

9. STAFF COSTS

	2024 £	2023 £
Wages and salaries	1,121,410	978,135
Social security costs	78,666	68,716
Other pension costs	<u>37,868</u>	<u>39,006</u>
	<u>1,237,944</u>	<u>1,085,857</u>

The average monthly number of employees during the year was as follows:

	2024	2023
Administration and support staff	<u>44</u>	<u>43</u>

No employees received emoluments in excess of £60,000.

The combined salaries of the Chief Officer and the Administration and Finance Manager were £104,779 in the year (2023 - £104,844).

The average number of staff, including part time staff has been calculated by using the full time equivalent hours of 37 hours.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,118	4,842	17,960
Charitable activities			
Charitable activities	<u>1,452,102</u>	<u>-</u>	<u>1,452,102</u>
Total	<u>1,465,220</u>	<u>4,842</u>	<u>1,470,062</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	<u>1,381,456</u>	<u>3,285</u>	<u>1,384,741</u>
NET INCOME	83,764	1,557	85,321
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>463,620</u>	<u>123,872</u>	<u>587,492</u>
TOTAL FUNDS CARRIED FORWARD	<u>547,384</u>	<u>125,429</u>	<u>672,813</u>

11. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property improvements £	Equipment £
COST			
At 6 April 2023	193,433	21,505	168,894
Additions	-	-	7,322
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 5 April 2024	<u>193,433</u>	<u>21,505</u>	<u>176,216</u>
DEPRECIATION			
At 6 April 2023	103,501	21,505	161,860
Charge for year	4,510	-	4,617
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 5 April 2024	<u>108,011</u>	<u>21,505</u>	<u>166,477</u>
NET BOOK VALUE			
At 5 April 2024	<u><u>85,422</u></u>	<u><u>-</u></u>	<u><u>9,739</u></u>
At 5 April 2023	<u><u>89,932</u></u>	<u><u>-</u></u>	<u><u>7,034</u></u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

11. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 6 April 2023	41,796	145,205	570,833
Additions	300	-	7,622
Disposals	<u>-</u>	<u>(41,361)</u>	<u>(41,361)</u>
At 5 April 2024	<u>42,096</u>	<u>103,844</u>	<u>537,094</u>
DEPRECIATION			
At 6 April 2023	36,854	129,963	453,683
Charge for year	786	2,957	12,870
Eliminated on disposal	<u>-</u>	<u>(37,950)</u>	<u>(37,950)</u>
At 5 April 2024	<u>37,640</u>	<u>94,970</u>	<u>428,603</u>
NET BOOK VALUE			
At 5 April 2024	<u>4,456</u>	<u>8,874</u>	<u>108,491</u>
At 5 April 2023	<u>4,942</u>	<u>15,242</u>	<u>117,150</u>

The company has a licence to occupy a property owned by Rochdale Metropolitan Borough Council provided it continues to use the property in furtherance of its charitable objectives.

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	103,091	104,245
Prepayments and accrued income	<u>66,548</u>	<u>74,804</u>
	<u>169,639</u>	<u>179,049</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	9,630	11,984
Social security and other taxes	2,262	2,262
Other creditors	254	220
Pension creditor	6,490	6,163
Accruals and deferred income	<u>31,622</u>	<u>32,485</u>
	<u>50,258</u>	<u>53,114</u>

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024 £	2023 £
Within one year	<u>5,100</u>	<u>5,100</u>

Other premises are leased from Oldham Council at a peppercorn rate.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

15. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	508,184	49,902	558,086
Designated fund	<u>39,200</u>	<u>-</u>	<u>39,200</u>
	547,384	49,902	597,286
Restricted funds			
Voluntary services	359	-	359
Aashiyana	40,853	-	40,853
Short Breaks	33,545	-	33,545
Minibus fund	1,589	(352)	1,237
Allocated transfers: Special care (EDI)	14,000	-	14,000
Allocated transfers - ALPS	20,000	-	20,000
Allocated services - Muskaan	8,000	-	8,000
Action Together	4,909	(3,053)	1,856
The ASDA Foundation	601	(130)	471
Strive - Everest Fund	1,573	(240)	1,333
RMBC Autism Co-Production Network	<u>-</u>	<u>15,000</u>	<u>15,000</u>
	<u>125,429</u>	<u>11,225</u>	<u>136,654</u>
TOTAL FUNDS	<u><u>672,813</u></u>	<u><u>61,127</u></u>	<u><u>733,940</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,621,223	(1,571,321)	49,902
Restricted funds			
Minibus fund	-	(352)	(352)
Action Together	-	(3,053)	(3,053)
The ASDA Foundation	-	(130)	(130)
Strive - Everest Fund	-	(240)	(240)
RMBC Autism Co-Production Network	<u>15,000</u>	<u>-</u>	<u>15,000</u>
	<u>15,000</u>	<u>(3,775)</u>	<u>11,225</u>
TOTAL FUNDS	<u><u>1,636,223</u></u>	<u><u>(1,575,096)</u></u>	<u><u>61,127</u></u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2024**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.22 £	Net movement in funds £	At 5.4.23 £
Unrestricted funds			
General fund	424,420	83,764	508,184
Designated fund	<u>39,200</u>	<u>-</u>	<u>39,200</u>
	463,620	83,764	547,384
Restricted funds			
Voluntary services	359	-	359
Aashiyana	40,853	-	40,853
Short Breaks	33,545	-	33,545
Minibus fund	2,206	(617)	1,589
Allocated transfers: Special care (EDI)	14,000	-	14,000
Allocated transfers - ALPS	20,000	-	20,000
Allocated services - Muskaan	8,000	-	8,000
Action Together	4,909	-	4,909
The ASDA Foundation	-	601	601
Strive - Everest Fund	<u>-</u>	<u>1,573</u>	<u>1,573</u>
	<u>123,872</u>	<u>1,557</u>	<u>125,429</u>
TOTAL FUNDS	<u><u>587,492</u></u>	<u><u>85,321</u></u>	<u><u>672,813</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,465,220	(1,381,456)	83,764
Restricted funds			
Minibus fund	-	(617)	(617)
The ASDA Foundation	1,500	(899)	601
Strive - Everest Fund	<u>3,342</u>	<u>(1,769)</u>	<u>1,573</u>
	<u>4,842</u>	<u>(3,285)</u>	<u>1,557</u>
TOTAL FUNDS	<u><u>1,470,062</u></u>	<u><u>(1,384,741)</u></u>	<u><u>85,321</u></u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2024.

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2024

17. DESIGNATED FUNDS

The directors decided to transfer reserves from unrestricted funds to specific designated funds in 2011. These designated funds will remain available to meet the costs of redundancy should fundamental funding be withdrawn.

18. RESTRICTED FUNDS

The Voluntary Service provided volunteering opportunities for people with learning disabilities and provided opportunities for those wishing to volunteer within disability services including 2's company and 1 to 1 friendship service. The service has currently been suspended due to a lack of specific funding.

Aashiyana Asian Carers Group is a support group for Asian carers of people with disabilities, which meets once a month to exchange information, involve carers in activities and offer training. The group is funded via Carers Grant Funding, Carers Resource Centre.

The Short Breaks project (formally Saturday project) provides respite care for the full-time carers of children and young adults with learning disabilities. Funding was provided by Rochdale Metropolitan Borough Council via the carers grant. This funding ceased in the year ended 5th April 2017. A Short Breaks Service is now running for Thursday Evenings.

Minibus fund - relates to funds being received to purchase a new minibus. A minibus was purchased in the year 2015 and the fund was being reduced by the depreciation charge. This minibus was sold in the year and the balance will carry forward to reinvest in a replacement minibus within the restricted guidelines.

Action Together - these grants were received in the year ended April 2022 to support the Thursday Evening Club and the Harry Smith Social Club re opening after the Covid-19 pandemic. Due to the Omnicron variant further delays happened so the money spent was deferred from April 2023. During the year to April 2024 the HSSC grant money was allocated. The Thursday Evening Club money has been deferred into April 2025.

The ASDA Foundation - donation received for ALPS service from ASDA

Strive Everest Fund - This was a donation made to support Strive and the purchase of sensory equipment by a group who undertook an Everest challenge.

RMBC Autism Fund - Grant towards improving the Autism network by listening to autistic people to understand themes and issues that are important to improving their life and opportunities.

Allocated transfers:-

The directors have considered it prudent to identify a part of certain projects restricted funds to provide for redundancy costs should the project be unable to obtain further funding. This allocation is still within the purposes of the funding. The projects are EDI, Libra (now STRIVE), ALPS, and other activity programmes which provide day time opportunities for people with learning disabilities including education, training, leisure and social inclusive opportunities. Also, Muskaan which is a project set up in response to the need for a culturally sensitive, secure gender respite care service for adult women from South Asian communities funded via individual's budgets provided by Rochdale M. B.C.

ROCHDALE GATEWAY LEISURE LIMITED

England & Wales - Charity number 1048950

Accounts

REGISTERED COMPANY NUMBER: 02774692 (England and Wales)
REGISTERED CHARITY NUMBER: 1048950

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023
FOR
ROCHDALE GATEWAY LEISURE LIMITED**

Wyatt Morris Golland Ltd
Statutory Auditors
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

ROCHDALE GATEWAY LEISURE LIMITED

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FOR THE YEAR ENDED 5 APRIL 2023**

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ROCHDALE GATEWAY LEISURE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2023**

TRUSTEES

Ms. J M Barlow
Miss S T M Burke
Mr A P Collinson
Mr. S Ellis
Mr G T Hill

COMPANY SECRETARY

Mr A J Tweedale

REGISTERED OFFICE

2 Kenion Street
ROCHDALE
Lancashire
OL16 1SN

REGISTERED COMPANY NUMBER 02774692 (England and Wales)

REGISTERED CHARITY NUMBER 1048950

AUDITORS

Wyatt Morris Golland Ltd
Statutory Auditors
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

CHIEF OFFICER

Nancy Wood

BANKERS

National Westminster Bank Plc
Rochdale Branch
Town Hall Square
Rochdale
Lancashire
OL16 1LL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

To provide or assist in the provision of facilities for recreation and other leisure-time occupation, in the interests of social welfare, for persons resident in the North West of England, who have the need of such facilities by reason of their learning disabilities or their social and economic circumstances, with the object of improving their conditions of life.

To promote any charitable purpose for the benefit of persons in The North West of England and the neighbourhood thereof, who have learning disabilities.

To meet directly the needs of people with learning disabilities, their families, carers, and friends, by their involvement at all levels throughout the organisation in the decision making process.

To actively promote the rights of all individuals, whatever the type or degree of disability to be respected and involved as equal members of society.

To provide a facility for other organisations and groups who wish to include people with learning disabilities in their activities.

To raise awareness of the positive contribution of people with learning disabilities within the community.

The charity has the general aim of contributing to the quality of life of people with learning disabilities, their families and carers, of the Borough of Rochdale, and neighbouring boroughs, by expanding their horizons through the provision of exciting, challenging and accessible services.

The main objective for the year continues to be providing facilities and opportunities for people with learning disabilities and their families and carers in the interest of their social welfare, and developing services to meet the continuing needs identified.

The following strategies have been adopted in order to further the charity's principal objectives:

1. Provision of respite care through holidays, activity programmes and an Outreach to increase the individual's range of experiences and give families and carers a break.
2. Provision of day time opportunities, Strive (previously EDI and Libra which have amalgamated), ALPS, Muskaan, New Vision and Activities programmes, and Harry Smith Social Club, for people with learning disabilities to participate in a range of activities based on their individual needs and wishes.
3. Provision of a Short Break Respite Service at Millgate House.
4. Provision of a community centre for general use by the beneficiaries.
5. Provision of various educational and leisure/training opportunities.
6. Provision of a social club for adults with learning disabilities.
7. Provision of a café to provide refreshments, meals and buffet service, run by people with learning disabilities and support staff.
8. Provision of an Outreach Service and Home Care Service to provide support in service users' homes or in the community.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we have achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

OBJECTIVES AND ACTIVITIES

Public benefit

We have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

How our activities deliver public benefits

Our main activities and who we try to help are described above. All our charitable activities focus on the assistance of those with learning disabilities and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

Our objects and funding limit the services we provide to those resident in the North West of England. The charity is committed to equal access to its services.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

ALPS

A Day service for adults with learning disabilities, running from Monday to Friday. This group is very active and fills the week with projects, trips out and in house activities. The ALPS Group also provides service users and members of the public with a light stimulation activity. The ALPS group pride in organising themed activity days which includes joint group ideas with the involvement of people attending the service, staff, and families, sourcing materials, and making the required items for the chosen theme such as Christmas play, Halloween, Eid, and other festivals.

STRIVE

Strive is a successfully run day service which was established in 1995 (then named as EDI) for adults who have profound and multiple disabilities. On the 16th of October 2016 the LIBRA service was developed due to the demand for services for people with disabilities. It was based in the main Gateway Centre, but with increasing demand for the service and popularity the service was renamed as STRIVE and moved to Lincoln Street. The STRIVE service provides individuals with activities and trips out, a light stimulation room, two changing rooms with overhead hoists and a quiet room.

MUSKAAN

This is a single sex service which provides day-time activities for a group of predominantly, but not exclusively, South Asian ladies. The success of this project has been recognised and has increased to 5 days per week for some of the young women, giving them opportunities for new experiences. Work is steered towards the needs identified of the individuals in the group. The service liaises excellently with families and carers creating a strong foundation based on trust and understanding.

NEW VISION

Rochdale Gateway Leisure Ltd (RGLL) took over the service in May 2017 from Together Trust. Since taking over RGLL have had new service users joining from both Oldham and Rochdale Borough. New Vision have a lot of lovely individuals attending the service and are hoping to welcome many more.

New Vision had a new Lead Support worker who started in April 2022. It's been a challenging and rewarding year for New Vision over the last 12 months.

New Vision have had an apprentice who passed her apprenticeship and care certificates, who has now moved on to new horizons. This opened the opportunity for a new apprentice who has become a valued team member.

OTHER SERVICES include-

HARRY SMITH SOCIAL CLUB

A safe and enjoyable environment for people with learning disabilities to socialise. Funding is re-invested into activities and equipment for the Club. The club has a regular attendance ranging from 80 to 120 people. The club has a pool of staff including volunteers who are committed in providing a safe and enjoyable social activity on Friday evenings. The club offers various social themed nights such as bingo, best dancer competitions, play your cards right, 70s, 80s, 90s nights.

MILLGATE RESPITE SERVICE

Respite provision for female single sex adults with learning disabilities is provided on the first floor.

On the second floor there is a respite provision for both male and female service users. Millgate House Respite Service provides a 24-hour staffed short term support service for people over the age of 19, who have a learning disability. The service provides respite to families and carers, to enable them to maintain their role as carers.

The service has provision to offer 8 bedrooms and currently Millgate house offers permanent residential placement to three people.

Millgate House provides disabled access and facilities, accessible jacuzzi bath, profile and electric beds, ceiling track hoists and accessible wet rooms.

RAINBOWS CAFÉ

Rainbow cafe provides a café service and is the 'social hub' of the Gateway Centre. The cafe supports volunteers and workers who have learning disabilities. Rainbows Café receives no funding and is completely self-financing.

The Café has not been operational since the coronavirus pandemic however, there are plans to further develop and offer café facilities to other similar service providers, families, and carer. The café continues to achieve 5-star ratings for food hygiene.

GENERAL ACTIVITIES

Some activities have been running since we opened in 1992. Activities range from social, fitness, educational, vocational and Zumba. Rochdale Gateway Leisure Limited has a fully accessible building ensuring activities are accessible and open to all.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

Social or programme related investments

Each project works within its budget but allows opportunities for development of individuals through activities and individualised budgets and schemes.

Volunteers contribute by providing invaluable support to various projects. These include the Harry Smith Social Club and Day services. We have gradually resumed these activities and the attendance has proven positive for this year and numbers and interest continue to increase.

Fundraising activities

The charity does not have any professional fund raisers. The services raise money for themselves in donations from service users and their families and the staff. In the year to 5th April 2023, ALPS service received a donation from ASDA which they spent creating a cafe area. STRIVE also received donations from a personal fund raiser completed where there was an expedition to Everest Base Camp. Ged, Mike and Ted climbed almost 18,000 feet in blizzards, torrents of rain, slept out in the freezing cold and endured many blisters on the way. We want to thank them from the bottom of our hearts for this amazing effort raising money for STRIVE. The money has been requested to be used towards sensory lighting and equipment for STRIVE.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

ACHIEVEMENT AND PERFORMANCE

Review of activities and achievements

In November 2022/2023, Rochdale Gateway Leisure celebrated 30 years of empowering people with learning disabilities within the community.

Training

The organisation again ran successful training throughout the year using online, and unlike the previous years, we were able to deliver training face to face. Training included Infection Control, Safeguarding, Food Hygiene, First Aid, Moving and Positioning of Individuals, Health & Safety, Fire safety, Levels 2,3. And 5 Diplomas in Health & Social Care and Positive Behaviour Management.

STRIVE

Some of the activities carried out in Strive include:

Music sessions; movement to music; armchair exercise; Eyegaze (an interactive screen for users to engage and take part in games and activities controlled by their eye movement); Light stimulation and multi-sensory activities; movie sessions; spa sessions (foot spa, massage); arts & crafts; baking; story time; board games; bingo; giant floor games (Jenga, Snakes and Ladders, Play your cards right) and Sports (adapted sessions)

Some of the arranged visits that Strive attended:

Reptile experiences, farm animals, circus skills, drumming circle and Zumba

Some of what Strive accessed in the community:

Local walks, trips out (parks, petting farms, nature reserves, interactive museums, multi-sensory centre, Blackpool, Manchester airport, cinema, circus skills, Sports4All, accessible cycling sessions, ten pin bowling, crown green, bowling, Crazy Golf, sports, cafes / refreshments, golf, animal parks/petting/zoo, animal experience days, shopping trips, accessible sailing, accessible climbing

Achievements of Strive:

In the last 12 months Strive have had alterations and a refurbishment carried out to their base making it far more accessible and inclusive for all the service users. Strive received a donation of £4000 which paid for their light stimulation room to be revamped and improved.

ALPS

ALPS enjoyed in-house activities included cricket, football, parachute, ball games, arts & crafts, massage & beauty, science projects, jigsaws, cook & eat, board games, computers, Xbox and drives out.

NEW VISION

New Vision worked on several projects with all staff and service users' being involved in, such as cleaning the greenhouse up and getting ready for planting, and growing vegetables. Service users enjoyed the upkeep of this project and seeing the vegetables grow, picking them and preparing them for their lunch. Service users enjoyed getting involved in making and learning about different chutneys. They also planted flower seeds creating their own hanging baskets and potted flowers.

New Visions continued to provide a much-valued service since it transferred from The Together Trust to RGLL.

Interest in the service was shown from Rochdale Council by providing new referrals as society began to emerge from the coronavirus pandemic.

A new Lead Support worker was appointed for New Vision in March 2022.

It has been a nice rewarding year for everyone at the New Vision.

MUSKAAN

In October 2022 a new staff member started in Muskaan, and completed her Level 2 Diploma.

The apprentice completed her apprenticeship in Muskaan, impressing everyone. The apprentice was offered a full-time support worker position in March 2023.

A member of staff also started the Level 4 qualification.

In March 2023 an existing staff member was promoted to Lead Support for Muskaan. the previous lead support was promoted to Project Coordinator for the Muskaan and ALPS services. Well done to both for doing a brilliant job!

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

ACHIEVEMENT AND PERFORMANCE

The service enjoyed lots of activities once the Covid restrictions were lifted.

The groups are coming together more regularly and enjoying and sharing activities, such as Zumba, Bingo and more.

Muskaan has started to run their own Tuck Shop to raise funds for activities.

Muskaan organised a lovely Eid party in July at Gateway. All the services made a special effort to attend and it was a great success! We look forward to our next party.

Muskaan staff and service users regularly attend the Service User Forums and feedback to other services, and are kept up to date with things that are going on in the community for people with learning disabilities.

Future Plans are for Muskaan to have its own base.

DAY SERVICES

RGLL are continuing to be prudent in the recruitment of staff to keep staffing costs as low as possible. The consultation process is with Rochdale Council and is close to being concluded. Rochdale Council are still insisting that payment is not made to providers if service users do not attend.

THE HARRY SMITH SOCIAL CLUB

The Harry Smith Social Club thrived since reopening up again after the Pandemic. The club has a regular attendance ranging from 80 to 120 people. The club has a pool of staff including volunteers who are committed in providing a safe and enjoyable social activity on Friday evenings.

MILLGATE RESPITE SERVICE

The Respite is thriving now after going through a few years of limited referrals due to the Pandemic.

There was a new service lead put in place and receive input from the service manager. Respite has now built a strong foundation with the neighbouring boroughs Rochdale, Lancashire, Oldham and Bury and started to receive referrals for placement so increasing revenue. We have more interest from staff who work within other gateway services to take up the shifts forming good staff working relationships and synergy.

There is a plan to appoint a new Registered Manager who will work with the Senior Service Manager and the service lead, to develop the service further.

The care planning and recording digital way is going to be the future way of care plans for individuals. Gateway is already planning to move towards Digital care plans which will offer on the go, quick and easy solutions to recording care notes and accessing residents' care plans. It's effectively a digitised version of your typical paper notes that can be accessed via a mobile app and this will become a requirement of the CQC.

The Respite and Home Care annual CQC inspections are still being conducted remotely online. A 'Good Standard' outcome is maintained by the services.

Employment of disabled people

New volunteers are being employed by the Harry Smith Social Club who may have physical or learning disabilities, and plans are to offer positions in Rainbows Café, and ALPS. The charity is once again offering volunteering roles to individuals.

FINANCIAL REVIEW

Investment policy

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirements.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

FINANCIAL REVIEW

Reserves policy

To manage financial risks it is a policy of the charity to maintain unrestricted funds at a level which equates to approximately 3 to 6 months unrestricted expenditure. This provides enough funds to cover management, administration and support costs.

The financial position of the charity as at 5 April 2023 was showing:-

	£
Unrestricted funds	547,384
Restricted funds	125,429
Total funds	<u>672,813</u>

The principle funding of the charity is from service users personal budgets.

At 5 April 2023, Rochdale Gateway Leisure had free reserves of £392,623.

Going concern

The trustees considers that there are no material uncertainties about the Charity's ability to continue as a going concern, as was the case during the previous financial year.

New referrals and enquiries about possible new service users are being made from the local authority and neighbouring boroughs. In future years, the trustees are making improvements to help mitigate the risks to the charity by diversifying income streams.

FUTURE PLANS

Nancy is stepping down from 19th October 2023 as Chief Officer after 31 years of her loyal service to the organisation. For the interim period Helen Storey will take over the position of Chief officer. Helen previously worked for the Rochdale Gateway Leisure Limited and has a deep understanding of the organisation, its values, ethos, and culture.

Helen has also been working along side Nancy for the last few months before the hand over and has been actively involved in planning the future of the organisation which all the staff team are very positive about, and they are looking forward to working with Helen and being part of the development of the organisation.

Aashiyana Asian Carers Group

The charity's Aashiyana Carers Group has been missed by its beneficiaries following funding being ceased by Rochdale Council. It is planned to seek alternative funding to provide a service for the carers from Rochdale Gateway Centre again.

Moving forward the new chief officers plan includes sourcing funding to secure the return of the Aashiyana Carers Group.

Rainbows Café

Rainbows Café has been closed since March 2020 due to the coronavirus pandemic and remained closed at the end of the 2021 / 2022 /2023 financial year. One member of staff was redeployed to New Visions as a Support Worker. The café was the 'social hub' of the Gateway Centre, and it supported and allowed for volunteers with disabilities to find meaningful employment. It is hoped that the café will re-open during the next financial year to provide a meaningful activity for the Muskaan Service users or developed to offer café facilities once again to the wider population and start to generate some revenue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale Gateway Leisure Limited is a private company limited by guarantee (registered in England and Wales) governed by its Memorandum and Articles of Association dated 24th of November 1992 and amended to allow for current governance arrangement on 29th June 1995. The Memorandum of Association was amended on the 20 July 2015 to expand the opportunities from the Rochdale borough, to the North West of England.

Rochdale Gateway Leisure Limited is registered as a Charity with the Charity Commission. Anyone over the age of 18 can become a member of the company and there are currently five members. Each member guarantees to pay £1 on the winding up of the company.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Directors, who are the trustees, are appointed by the members in the general meeting and are collectively known as the Board. At each AGM, one third of the Directors retire by rotation, the longest in office are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or member giving not less than 5 and not more than 21 days written notice of a nomination.

The Board has the power to co-opt trustees, but such people only hold office until the AGM, and do not count in determining those retiring by rotation, but are eligible for election if nominated in accordance with the normal rules.

The trustees who served during the year, together with any changes up to the date of approving this report are listed on page 1.

Due to the coronavirus pandemic measures, there had not been any face to face meetings during the financial year.

Organisational structure

The Management Committee are in overall control of the Charity, and various sub committees monitor the individual activities. All the committees meet on a regular basis between 4 and 8 weeks. The day to day management is undertaken by paid employees who report to the various committees (steering groups) in which trustees are involved. Lead members of staff report back to the trustees.

The process of setting the key management personnel salaries involves looking at Bench marking of similar charities/third sector organisation, and also the work undertaken, qualifications and experience of key staff personnel, in line with the income of the Charity. The salaries are ratified by the Trustees.

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Related parties

The charity has working partnerships with Rochdale Borough Council, Learning Disabilities Partnership Board, RBC Provider Forum, Learning and Skills Council, Community Base Network, Action Together and Oldham Borough Council. These partnerships serve in meeting the requirements of the services the charity provides, and promoting its objectives.

Benchmarks

Rochdale Gateway continues to be a successful employer, an outperforming place to work, and having a clear commitment to sustainability.

A CQC- Care Quality Commission rating good for respite

Risk management

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

These include:-

1. Regular review of the risks the charity may face;
2. The establishment of systems and procedures to mitigate those risks identified in the plan;
3. The implementation of the procedures designed to minimise any potential impact on the charity should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rochdale Gateway Leisure Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

AUDITORS

The auditors, Wyatt Morris Golland Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 15 December 2023 and signed on its behalf by:

Mr. S Ellis - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Opinion

We have audited the financial statements of Rochdale Gateway Leisure Limited (the 'charitable company') for the year ended 5 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 5 April 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROCHDALE GATEWAY LEISURE LIMITED**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt Morris Golland Ltd
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

15 December 2023

ROCHDALE GATEWAY LEISURE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2023**

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	13,118	4,842	17,960	59,527
Charitable activities	3				
Charitable activities		1,452,102	-	1,452,102	1,341,923
Total		<u>1,465,220</u>	<u>4,842</u>	<u>1,470,062</u>	<u>1,401,450</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		1,381,456	3,285	1,384,741	1,211,070
NET INCOME		<u>83,764</u>	<u>1,557</u>	<u>85,321</u>	<u>190,380</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		463,620	123,872	587,492	397,112
TOTAL FUNDS CARRIED FORWARD		<u><u>547,384</u></u>	<u><u>125,429</u></u>	<u><u>672,813</u></u>	<u><u>587,492</u></u>

The notes form part of these financial statements

BALANCE SHEET
5 APRIL 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	115,561	1,589	117,150	126,540
CURRENT ASSETS					
Debtors	11	179,049	-	179,049	184,248
Cash at bank and in hand		305,888	123,840	429,728	323,906
		<u>484,937</u>	<u>123,840</u>	<u>608,777</u>	<u>508,154</u>
CREDITORS					
Amounts falling due within one year	12	(53,114)	-	(53,114)	(47,202)
NET CURRENT ASSETS		<u>431,823</u>	<u>123,840</u>	<u>555,663</u>	<u>460,952</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>547,384</u>	<u>125,429</u>	<u>672,813</u>	<u>587,492</u>
NET ASSETS		<u>547,384</u>	<u>125,429</u>	<u>672,813</u>	<u>587,492</u>
FUNDS	14				
Unrestricted funds				547,384	463,620
Restricted funds				125,429	123,872
TOTAL FUNDS				<u>672,813</u>	<u>587,492</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2023.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 15 December 2023 and were signed on its behalf by:

Mr. S Ellis - Trustee

ROCHDALE GATEWAY LEISURE LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2023**

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>113,348</u>	<u>157,477</u>
Net cash provided by operating activities		<u>113,348</u>	<u>157,477</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(7,526)</u>	<u>(1,929)</u>
Net cash used in investing activities		<u>(7,526)</u>	<u>(1,929)</u>
 Change in cash and cash equivalents in the reporting period		<u>105,822</u>	<u>155,548</u>
Cash and cash equivalents at the beginning of the reporting period		<u>323,906</u>	<u>168,358</u>
 Cash and cash equivalents at the end of the reporting period		<u><u>429,728</u></u>	<u><u>323,906</u></u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2023**

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	85,321	190,380
Adjustments for:		
Depreciation charges	16,916	19,722
Loss on disposal of fixed assets	-	817
Decrease in debtors	5,199	26,081
Increase/(decrease) in creditors	5,912	(79,523)
Net cash provided by operations	<u>113,348</u>	<u>157,477</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.22	Cash flow	At 5.4.23
	£	£	£
Net cash			
Cash at bank and in hand	323,906	105,822	429,728
	<u>323,906</u>	<u>105,822</u>	<u>429,728</u>
Total	<u>323,906</u>	<u>105,822</u>	<u>429,728</u>

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements. Whilst they are aware there is uncertainty in local authority & government funding they are confident they provide a much needed service at a value for money cost and are in regular contact with sponsoring local authorities to secure their on-going financial support.

Income

The accounts include income on the following basis:-

Grants received and personal budgets are credited over the period to which they relate. Where grants are not period based but are for a specific purpose they are credited in the year in which the grants are received.

Capital grants are included when received and treated as restricted funds.

Respite care income, rents and café receipts are credited to income when receivable.

Donations of non-cash items are included at the directors estimate of the market value.

Government grants - Covid 19

Government grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to the grant and the grant will be received.

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period the wages were due for.

Expenditure

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any V.A.T. which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs which are attributable to more than one activity are apportioned across cost categories on the basis of the directors' best estimate.

Governance costs are those incurred in connection with constitutional and statutory requirements.

Allocation and apportionment of costs

Costs are allocated dependent on the premises and services they relate to. The allocation of restricted expenses are in line with the restricted funds purpose. Costs which are not directly attributable to an activity are allocated on the trustees best estimate.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Leasehold property improvements	- 20% on cost
Equipment	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the assets, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount and would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Separate asset accounts are not maintained to represent each fund if a better return is obtained by consolidating the assets. However, there should always be sufficient net assets to represent the total funds and the assets should be readily accessible dependant on the fund involved. The directors intend that where a surplus is generated on unrestricted funds in any year, subject to any designation of the funds, the surplus should increase the general reserves which are available to fund the charity's future requirements should future funding not be available.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Significant judgements and estimates

In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	5,446	2,275
Grants - Revenue	12,514	57,252
	<u>17,960</u>	<u>59,527</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Furlough income	-	11,968
OMBC Covid grant	-	12,580
RMBC Covid grant	10,969	-
LCC Covid grant	1,545	7,584
Action Together	-	4,909
RMBC Workers Grant	-	20,211
	<u>12,514</u>	<u>57,252</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	2023	2022
	£	£
Care Allowance	952,346	975,354
Respite care income	421,824	329,922
Rents receivable	807	200
Transport income	25,028	19,924
Pool table, photocopier, etc	-	2
Sundry income	8,727	500
HSSC Income	19,336	-
Service user and lunch contributions	24,034	16,021
	<u>1,452,102</u>	<u>1,341,923</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	<u>1,367,542</u>	<u>17,199</u>	<u>1,384,741</u>

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable activities	<u>865</u>	<u>16,334</u>	<u>17,199</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Auditors remuneration	4,620	4,200
Depreciation - owned assets	16,916	19,722
Other operating leases	4,888	3,959
Deficit on disposal of fixed assets	-	817
Other non audit services - Accountancy	2,184	2,100
Other non audit services	<u>2,640</u>	<u>5,258</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2023 nor for the year ended 5 April 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2023 nor for the year ended 5 April 2022.

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	978,135	845,137
Social security costs	68,716	58,603
Other pension costs	39,006	65,215
	<u>1,085,857</u>	<u>968,955</u>

The average monthly number of employees during the year was as follows:

	2023 43	2022 50
Administration and support staff	<u>43</u>	<u>50</u>

No employees received emoluments in excess of £60,000.

The combined salaries of the Chief Officer and the Administration and Finance Manager were £90,126 in the year (2022 - £89,685).

The average number of staff, including part time staff has been calculated by using the full time equivalent hours of 37 hours. This will be the calculation used for Rochdale Gateway Leisure Limited for future years.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	54,618	4,909	59,527
Charitable activities			
Charitable activities	1,341,923	-	1,341,923
Total	<u>1,396,541</u>	<u>4,909</u>	<u>1,401,450</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,210,247	823	1,211,070
NET INCOME	186,294	4,086	190,380
Transfers between funds	85,939	(85,939)	-
Net movement in funds	272,233	(81,853)	190,380
RECONCILIATION OF FUNDS			
Total funds brought forward	191,387	205,725	397,112
TOTAL FUNDS CARRIED FORWARD	<u>463,620</u>	<u>123,872</u>	<u>587,492</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property improvements £	Equipment £
COST			
At 6 April 2022	193,433	21,505	161,998
Additions	-	-	7,526
Disposals	-	-	(630)
At 5 April 2023	193,433	21,505	168,894
DEPRECIATION			
At 6 April 2022	97,859	21,505	157,168
Charge for year	5,642	-	5,322
Eliminated on disposal	-	-	(630)
At 5 April 2023	103,501	21,505	161,860
NET BOOK VALUE			
At 5 April 2023	89,932	-	7,034
At 5 April 2022	95,574	-	4,830
	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 6 April 2022	41,796	145,205	563,937
Additions	-	-	7,526
Disposals	-	-	(630)
At 5 April 2023	41,796	145,205	570,833
DEPRECIATION			
At 6 April 2022	35,982	124,883	437,397
Charge for year	872	5,080	16,916
Eliminated on disposal	-	-	(630)
At 5 April 2023	36,854	129,963	453,683
NET BOOK VALUE			
At 5 April 2023	4,942	15,242	117,150
At 5 April 2022	5,814	20,322	126,540

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	104,245	129,615
Other debtors	-	1,000
Prepayments and accrued income	74,804	53,633
	179,049	184,248

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	11,984	9,875
Social security and other taxes	2,262	-
Other creditors	220	220
Pension creditor	6,163	4,912
Accruals and deferred income	32,485	32,195
	<u>53,114</u>	<u>47,202</u>

13. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2023	2022
	£	£
Within one year	<u>5,100</u>	<u>5,100</u>

14. MOVEMENT IN FUNDS

	At 6.4.22	Net movement in funds	At 5.4.23
	£	£	£
Unrestricted funds			
General fund	424,420	83,764	508,184
Redundancy	39,200	-	39,200
	<u>463,620</u>	<u>83,764</u>	<u>547,384</u>
Restricted funds			
Voluntary services	359	-	359
Aashiyana	40,853	-	40,853
Short Breaks	33,545	-	33,545
Minibus fund	2,206	(617)	1,589
Allocated transfers: Special care (EDI)	14,000	-	14,000
Allocated transfers - ALPS	20,000	-	20,000
Allocated services - Muskaan	8,000	-	8,000
Action Together	4,909	-	4,909
The ASDA Foundation	-	601	601
Strive - Everest Fund	-	1,573	1,573
	<u>123,872</u>	<u>1,557</u>	<u>125,429</u>
TOTAL FUNDS	<u>587,492</u>	<u>85,321</u>	<u>672,813</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,465,220	(1,381,456)	83,764
Restricted funds			
Minibus fund	-	(617)	(617)
The ASDA Foundation	1,500	(899)	601
Strive - Everest Fund	3,342	(1,769)	1,573
	<u>4,842</u>	<u>(3,285)</u>	<u>1,557</u>
TOTAL FUNDS	<u>1,470,062</u>	<u>(1,384,741)</u>	<u>85,321</u>

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
Unrestricted funds				
General fund	152,187	186,294	85,939	424,420
Redundancy	39,200	-	-	39,200
	<u>191,387</u>	<u>186,294</u>	<u>85,939</u>	<u>463,620</u>
Restricted funds				
Day services - Muskaan	1,233	-	(1,233)	-
Day services - Special care (EDI)	55,944	-	(55,944)	-
Day services - ALPS	28,762	-	(28,762)	-
Voluntary services	359	-	-	359
Aashiyana	40,853	-	-	40,853
Short Breaks	33,545	-	-	33,545
Minibus fund	3,029	(823)	-	2,206
Allocated transfers: Special care (EDI)	14,000	-	-	14,000
Allocated transfers - ALPS	20,000	-	-	20,000
Allocated services - Muskaan	8,000	-	-	8,000
Action Together	-	4,909	-	4,909
	<u>205,725</u>	<u>4,086</u>	<u>(85,939)</u>	<u>123,872</u>
TOTAL FUNDS	<u>397,112</u>	<u>190,380</u>	<u>-</u>	<u>587,492</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2023**

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,396,541	(1,210,247)	186,294
Restricted funds			
Minibus fund	-	(823)	(823)
Action Together	4,909	-	4,909
	<u>4,909</u>	<u>(823)</u>	<u>4,086</u>
TOTAL FUNDS	<u>1,401,450</u>	<u>(1,211,070)</u>	<u>190,380</u>

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

16. DESIGNATED RESERVES

The directors decided to transfer reserves from unrestricted funds to specific designated reserves in 2011. These reserves will remain available to meet the costs of redundancy should fundamental funding be withdrawn.

17. RESTRICTED FUNDS

The Voluntary Service provided volunteering opportunities for people with learning disabilities and provided opportunities for those wishing to volunteer within disability services including 2's company and 1 to 1 friendship service. The service has currently been suspended due to a lack of specific funding.

Aashiyana Asian Carers Group is a support group for Asian carers of people with disabilities, which meets once a month to exchange information, involve carers in activities and offer training. The group is funded via Carers Grant Funding, Carers Resource Centre.

The Short Breaks project (formally Saturday project) provides respite care for the full-time carers of children and young adults with learning disabilities. Funding was provided by Rochdale Metropolitan Borough Council via the carers grant. This funding ceased in the year ended 5th April 2017. A Short Breaks Service is now running for Thursday Evenings.

Minibus fund - relates to funds being received to purchase a new minibus. A minibus was purchased in the year 2015 and the fund is now being reduced by the depreciation charge.

Action Together - these grants were received to support the Thursday Evening Club and the Harry Smith Social Club re opening after the Covid-19 pandemic. Due to the Omnicron variant further delays happened so the money spent was deferred and will be spent from April 2023.

The ASDA Foundation - donation received for ALPS service from ASDA

Strive Everest Fund - donation received for STRIVE towards sensory equipment.

Allocated transfers:-

The directors have considered it prudent to identify a part of certain projects restricted funds to provide for redundancy costs should the project be unable to obtain further funding. This allocation is still within the purposes of the funding. The projects are EDI, Libra (now STRIVE), ALPS, and other activity programmes which provide day time opportunities for people with learning disabilities including education, training, leisure and social inclusive opportunities. Also, Muskaan which is a project set up in response to the need for a culturally sensitive, secure gender respite care service for adult women from South Asian communities funded via individual's budgets provided by Rochdale M. B. C.

ROCHDALE GATEWAY LEISURE LIMITED

England & Wales - Charity number 1048950

Accounts

REGISTERED COMPANY NUMBER: 02774692 (England and Wales)
REGISTERED CHARITY NUMBER: 1048950

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022
FOR
ROCHDALE GATEWAY LEISURE LIMITED

Wyatt, Morris, Golland Ltd
Statutory Auditors
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

ROCHDALE GATEWAY LEISURE LIMITED

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FOR THE YEAR ENDED 5 APRIL 2022**

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ROCHDALE GATEWAY LEISURE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2022**

TRUSTEES	Ms. J M Barlow Miss S T M Burke Mr A P Collinson Mr. S Ellis Mr G T Hill
COMPANY SECRETARY	Mr A J Tweedale
REGISTERED OFFICE	2 Kenion Street ROCHDALE Lancashire OL16 1SN
REGISTERED COMPANY NUMBER	02774692 (England and Wales)
REGISTERED CHARITY NUMBER	1048950
AUDITORS	Wyatt, Morris, Golland Ltd Statutory Auditors Park House 200 Drake Street Rochdale Lancashire OL16 1PJ
CHIEF OFFICER	Nancy Wood
BANKERS	National Westminster Bank Plc Rochdale Branch Town Hall Square Rochdale Lancashire OL16 1LL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

To provide or assist in the provision of facilities for recreation and other leisure-time occupation, in the interests of social welfare, for persons resident in the North West of England, who have the need of such facilities by reason of their learning disabilities or their social and economic circumstances, with the object of improving their conditions of life.

To promote any charitable purpose for the benefit of persons in The North West of England and the neighbourhood thereof, who have learning disabilities.

To meet directly the needs of people with learning disabilities, their families, carers and friends, by their involvement at all levels throughout the organisation in the decision making process.

To actively promote the rights of all individuals, whatever the type or degree of disability to be respected and involved as equal members of society.

To provide a facility for other organisations and groups who wish to include people with learning disabilities in their activities.

To raise awareness of the positive contribution of people with learning disabilities within the community.

The charity has the general aim of contributing to the quality of life of people with learning disabilities and their carers, of the Borough of Rochdale, and neighbouring boroughs, by expanding their horizons through the provision of exciting, challenging and accessible services.

The main objective for the year continues to be providing facilities and opportunities for people with learning disabilities and their carers in the interest of their social welfare, and developing services to meet the continuing needs identified.

The following strategies have been adopted in order to further the company's principal objectives:

1. Provision of respite care through holidays, activity programmes and an Outreach to increase the individual's range of experiences and give carers a break.
2. Provision of day time opportunities (Strive (previously EDI and Libra which have amalgamated), ALPS, Muskaan, New Vision and Activities programmes) for people with learning disabilities to participate in a range of activities based on their individual needs and wishes.
3. Provision of a Short Break Respite Service at Millgate House.
4. Provision of a community centre for general use by the beneficiaries.
5. Provision of various educational and leisure/training opportunities.
6. Provision of a social club for adults with learning disabilities.
7. Provision of a café to provide refreshments, meals and buffet service, run by people with learning disabilities and support staff.
8. Provision of an Outreach Service and Home Care Service to provide support in service users' homes or in the community.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

We have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

How our activities deliver public benefits

Our main activities and who we try to help are described above. All our charitable activities focus on the assistance of those with learning disabilities and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

Our objects and funding limit the services we provide to those resident in the North West of England. The charity is committed to equal access to its services.

STRATEGIC REPORT

Achievement and performance

Charitable activities

ALPS Group - A day service for adults with learning disabilities, running from Monday to Friday. This group is very active and fills the week with projects, trips out and in house activities. The ALPS Group also provides service users and members of the public with a light stimulation activity.

STRIVE - The EDI & Libra Groups amalgamated in March 2021 to create Strive. EDI was a successfully run day service, established in 1995, for adults who have profound and multiple disabilities. The Libra Group commenced on the 16th October 2016. The Libra service was developed due to the demand for services for people with disabilities. It was based in the main Gateway Centre in the large room at the end of the building, then moved to Lincoln Street when amalgamating with EDI. The Strive service provides individuals with activities and trips out. Strive also has a light stimulation room.

MUSKAAN Group - This single sex service provides day time activities for a group of predominantly, but not exclusively, South Asian Ladies. The success of this project has been recognised and has increased from 3 to 5 days per week for some of the young women, giving them opportunities for new experiences. Work is steered towards the needs identified of the individuals in the group. The service liaises excellently with carers creating a strong foundation based on trust and understanding. The Muskaan service relocated to the Gateway Centre in April 2021.

NEW VISION group - Rochdale Gateway Leisure Ltd took over the service in May 2017 from Together Trust. Since taking over RGL have had new service users joining from both Oldham and Rochdale Borough. New Vision have a lot of lovely individuals attending the service and are hoping to welcome many more.

OTHER SERVICES include-

HARRY SMITH SOCIAL CLUB - A safe and enjoyable environment for people with learning disabilities to socialise. Funding is re-invested into activities and equipment for the Club. The club had a regular attendance of 120 people pre-covid 19 pandemic.

MILLGATE RESPITE SERVICE - A short break, female single-sex respite provision for adults with learning disabilities is provided on the first floor, with provision for both males and females on the second floor. Millgate House Respite Service provides a 24 hour staffed short term support service for individuals, over the age of 19, who have a learning disability. The service provides respite to parents/carers who are cared for in their own home, to enable them to maintain their role as carers. The service has increased from 4 beds to 8 by bringing into service the second floor of Millgate House.

RAINBOWS CAFÉ - Provides a café service and is the 'social hub' of the Gateway Centre. The cafe supports volunteers and workers who have learning disabilities. Rainbows Café receives no funding and is completely self financing. The Café has not been operational since the coronavirus pandemic. It is hoped to re-open the café during the next financial year.

GENERAL ACTIVITIES - Some activities have been running since we opened in 1992. Activities range from social, fitness, educational and vocational. Fully accessible building, ensures activities open to all.

Social or programme related investments - Each project works within its budget but allows opportunities for development of individuals through activities and individualised schemes.

Contribution of Volunteers - Pre-coronavirus pandemic volunteers contributed by providing invaluable support to various projects. These include the Harry Smith Social Club, Rainbows Café, Art classes and Day services. Hopefully these activities will resume once social distancing measures allow during the next financial year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRATEGIC REPORT

Achievement and performance

Review of activities and achievements

In November 2021, Rochdale Gateway Leisure celebrated 29 years of empowering people with learning disabilities within the community.

Training

The organisation again ran successful training throughout the year using online / virtual methods due to coronavirus restrictions and happily some training was delivered face to face. Training included Infection Control, Safeguarding, Food Hygiene, First Aid, Moving & Positioning of Individuals, Health & Safety, Levels 2 & 3 Diplomas in Health & Social Care and Positive Behaviour Management.

REVIEW OF ACTIVITIES & ACHIEVEMENTS OF PROJECTS

All services were detrimentally affected by the coronavirus pandemic, although the number of service users attending their services increased throughout the year. The local authority and CCG continued to pay providers whilst service users stayed away or returned on a limited basis. During the previous financial year Rochdale Council's Adult Care introduced a banding system which had an effect on services. From July 2020 Rochdale Council introduced payment on actual attendances, with a top up payment to offset the financial losses. The top up payment is to continue until the end of September 2022 and be reviewed by Rochdale Council with a view to it ceasing, which is of a great concern to the charity and discussions are taking place with the Council.

STRIVE

The EDI and Libra services amalgamated in March 2021 to form a new group called Strive based at 3 Lincoln Street, Rochdale OL11 1AH.

Since the coronavirus pandemic, service users have returned on a gradual basis. There are two long-term service users who have still not returned due to concerns over the coronavirus. One new service user joined Strive and there are further possible referrals for the service.

Many activities had to be delivered indoors which included Armchair Exercise, Light Stimulation, Music, Sports, massaging and Movie Time. As the coronavirus restrictions eased, more trips out into the community could be made. The omicron variant of CV-19 impacted on activities between December 2021 and March 2022.

ALPS

The ALPS Service became very busy once many of the coronavirus restrictions eased. One long-term service user stayed away from the service due to their level of vulnerability. Another was absent due to being stranded abroad because of coronavirus restrictions. Other than this, attendance was strong.

In-house activities included Cricket, Football, Parachute, Ball Games, Arts & Crafts, Massage & Beauty, Science Projects, Jigsaws, Cook & Eat, Board Games, Computers & Xbox and Drives Out.

As restrictions eased more community activities were accessed, however the omicron variant of CV-19 impacted activities between December 2021 and March 2022.

NEW VISION SERVICE

Service users returned to the New Visions Service as coronavirus restrictions eased, however two services users stayed away throughout much of the financial year due to fears over coronavirus. Some activities did happen in the community but the omicron variant of the coronavirus did restrict this between December 2021 and March 2022.

The New Vision Service did gardening activities with Get Up & Grow which this year was delivered by Haley Watson on a face to face way instead of virtually which was very popular with the staff and beneficiaries.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRATEGIC REPORT

Achievement and performance

New Visions continues to provide a much valued service since it transferred from The Together Trust to RGL. They have also continued their gardening project that utilises their greenhouse, growing lots of produce such as tomatoes, peppers and chilli peppers, which are used in the cooking group.

Interest in the service has been shown from Rochdale Council in view of providing new referrals to the service as society begins to emerge from the coronavirus pandemic.

Michelle Heaton was appointed as Lead Support for New Vision in March 2022.

MUSKAAN

The Muskaan Female Single Sex Service relocated to the Gateway Centre in April 2021 in order to make financial savings due to cuts in funding because of the new banding system imposed by Rochdale Council. A number of the ladies fell into Bands A & A+ which means the service received less funding. Service users gradually returned to Muskaan throughout the financial year.

Many activities continued to be delivered whilst adhering to social distancing which included Armchair Exercise, Music, Sports, Bowling, Rounders, Botcha, Boules, Dancing, Bingo, Jenga, Cards, Boardgames, Jigsaws, Beauty, Fitness Classes, Bollywood Dancing, Henna, Movie Time, Retail Therapy, and Cash Washing. The Muskaan Service did gardening activities with Get Up & Grow which this year was delivered by Haley Watson on a face to face way instead of virtually which was very popular with the ladies.

The ladies accessed the local park and other green spaces for walks, and started to access more community activities but these were impacted by the omicron variant of CV-19 between December 2021 and March 2022.

THE HARRY SMITH SOCIAL CLUB

The Harry Smith Social Club has been in existence for over 30 years. Unfortunately it had to close in March 2020 due to the coronavirus pandemic and has remained closed. Prior to the closure the club accommodated 120 plus members, supported 15 volunteers and offered a wide range of activities, which included a disco, live acts, bingo and competitions along with other activities. A grant was received from Rochdale's Community Respond Repair Recover fund to subsidise the opening of the club but with the event of the Omicron variant of the coronavirus it was decided that the infection rate was too high. Action Together agreed that the grant could be rolled over to the following financial year.

A successful claim on the business interruption insurance policy allowed a payment to staff to compensate for loss of earnings and a contribution towards the central business function.

THEME THURSDAY

Theme Thursday began during the 2020 / 2021 financial year providing a different theme each evening on a fortnightly basis. An evening meal was provided as part of the admission cost and its popularity increased. Unfortunately it had to close in March 2020 due to the coronavirus pandemic and remained closed through-out that financial year and all of the financial year 2021 / 2022. A grant was received from Rochdale's Community Respond Repair Recover fund to subsidise the opening of the club but with the event of the Omicron variant of the coronavirus it was decided that the infection rate was too high. Action Together agreed that the grant could be rolled over to the following financial year.

THE MILLGATE RESPITE SERVICE

This has proven successful over the year in providing a Short Break Service. There has been 1 user in residence since November 2005 on the first floor. This has allowed other service users - currently only women due to the cultural requirements of the lady already living there, to access respite. The second floor has been opened for both male and female service users, and this has seen a steady increase in demand. To meet the cultural requirements of the service users and allow the service to be accessible to all, Asian - Punjabi Mirpuri and Urdu speaking workers, and English speaking workers have been employed. Training again had to be done online due to social distancing which included Infection Control, Safeguarding, First Aid and Moving & Positioning of Individuals.

The impact of the coronavirus pandemic reduced attendance, although the service did remain functioning. Staffing 'bubbles' had to be created again in order to adhere to infection control measures and Lateral Flow Testing and regular PCR testing placed additional pressure on staffing time. As the coronavirus restrictions eased, more service users attended respite.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRATEGIC REPORT

Achievement and performance

The annual CQC inspection was conducted remotely online. A 'Good Standard' outcome was maintained by the service.

RAINBOWS CAFE

Rainbows Café has been closed since March 2020 due to the coronavirus pandemic and remained closed at the end of the 2021 / 2022 financial year. One member of staff was redeployed to New Visions as a Support Worker. The café was the 'social hub' of the Gateway Centre and it supported and allowed for volunteers with disabilities to find meaningful employment. It is hoped that the café will re-open during the next financial year to provide a meaningful activity for the Muskaan Service users and provide some revenue.

Employment of disabled people

Volunteers were employed in the past who may have physical or learning disabilities in the Harry Smith Social Club, Rainbows Café, Theme Thursday and ALPS. As the restrictions ease, the charity will once again offer volunteering roles to individuals.

Financial review

Investment policy

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirements.

Reserves policy

To manage financial risks it is a policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equate to approximately 3 to 6 months unrestricted expenditure. This provides enough funds to cover management, administration and support costs.

The financial position of the charity as at 5 April 2022 was showing:-

	£
Unrestricted funds	463,620
Restricted funds	123,872
Total funds	<u>587,492</u>

The principle funding of the charity is from service users personal budgets.

At 5 April 2022, Rochdale Gateway Leisure had free reserves of £339,286.

Going concern

The trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern. As was the case during the previous financial year, the Covid-19 pandemic has had an impact on the charity in respect of the lockdown and Covid-19 guidelines on health and safety in terms of social distancing and other issues. This has impacted on the charity in the short term rather than affecting the charity's ability to continue as a going concern, and the majority of service users have returned. New referrals and enquiries about possible new service users are being made from the local authority. In future years, the trustees are making the following improvements to help mitigate the risks to the charity.

Day Services - RGLL are continuing to be prudent in the recruitment of staff in order to keep staffing costs as low as possible. The consultation process is with Rochdale Council and is close to being concluded. Rochdale Council are still insisting that payment is not made to providers if service users do not attend. A top up to meet the shortfall is to be paid until the end of September 2022, and a review is to take place. There has been an increase in the amount of funding for the payment bands from RBC, but there is still concern over the amount paid for service users falling into Band A, and if the charity is paid on attendance only..

Respite - There has been an increase in revenue as the coronavirus restrictions eased and there has been an increase in interest in the service generally.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRATEGIC REPORT

Future plans

The company is committed to promoting its objectives and supporting appropriate developments for now and in the future

The effect of the coronavirus pandemic impacted massively on the charity both in the previous and this financial year. Social distancing and infection control measures saw a reduction in the level of services being offered, and coronavirus will continue to have an impact until the 'new normal' is established.

New approaches to delivering sessions using technology continue to be explored.

In addition to the threat and challenges posed by the coronavirus, Rochdale Council continued to consult with providers about changing the way it funds day services. Rochdale Council has introduced bandings, which saw many beneficiaries having their day service funding reduced, and others having theirs increased. The Local Authority is still pressing on with its intention to only pay for service users on actual attendance. Top up payments have been made by RBC up to the end of September 2022, with the intention of ceasing the top up payment from 1st October 2022. The charity is continuing to work with other providers in the borough to reverse this decision.

The charity continues to work hard to adapt to and work with the challenging and changing economic realities in the present times.

The introduction of personal budgets continues to drive change, with sessional costs replacing the more traditional way of costing services. Cash budgets, whereby families, carers or brokers administer individuals' budgets are gaining in popularity, and this too is driving change away from the more traditional way of costing services to one of a sessional nature.

More specifically the plans for the various projects are:

ALPS

The ALPS group will start to access more community based activities. During the past two years the group has been forced to deliver the majority of its activities indoors. The group is planning to improve the look and feel of their service by turning the patio into a garden type area.

STRIVE

It is being proposed that the studded walls be taken down in the Strive building so opening up the inside. This will improve ventilation, allow more natural light into the centre of the building and increase the room to accommodate more service users. More activities in the community will be possible as coronavirus restriction reduce or cease.

The lease with RBC for the building is due. There is a proposed rent increase, however the charity will be granted the use of the land adjacent to the building which can be fenced off and used as secure overnight parking.

New Vision Service

As in the previous year plans remain in place to renovate the New Visions building and develop the grounds in which it sits. When the building premises are updated, the charity will be able to promote the service to potential beneficiaries within both Oldham and Rochdale so increasing RGLL's reach. However, due to the impact of coronavirus it has been difficult to pursue the plans. Talks with Oldham Council will be re-entered into with view to acquiring the property. Uptake of services from existing beneficiaries and enquiries from, and the attendance of new beneficiaries is adding confidence for the future of New Visions. As with the other services, New Visions is looking forward to accessing more community based activities.

Inclusion Service

The charity's Inclusion Service was used to provide advice to the South Asian community. This service was absorbed into the Rochdale Solutions service which was subsequently decommissioned by Rochdale Council. It is planned to identify appropriate grant funding to re-instate the Inclusion Service.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022

STRATEGIC REPORT

Aashiyana Asian Carers Group

The charity's Aashiyana Carers Group has been missed by its beneficiaries following funding being ceased by Rochdale Council. It is planned to seek alternative funding to provide a service for the carers from Rochdale Gateway Centre again. A consultation process funded by Mencap to produce information in Urdu was conducted in March 2022. The 4 consultation days were held in the Gateway Centre, and the attendees were mainly the same people who attended the past Aashiyana Carers meetings. All the attendees enjoyed seeing one another and voiced their opinion that the present organisation that had the contract for delivering carers' services in Rochdale were not addressing the needs of the South Asian Community adequately.

Muskaan

Of all of the groups, the Muskaan service has been most affected by Rochdale Council's funding changes. Many of the ladies fall into the band 'A' category, which pays the least. Service users have been gradually returning to the service and new service users and enquiries and referrals are being received from Rochdale Council.

Theme Thursday

It is planned to resume Theme Thursdays as coronavirus restrictions reduce and cease. A grant was received from Rochdale's Community Respond Repair Recover fund to subsidise the opening of the club but with the event of the Omicron variant of the coronavirus it was decided that the infection rate was too high. Action Together agreed that the grant could be rolled over to the following financial year.

Harry Smith Social Club

It is planned to resume the Harry Smith Social Club on Fridays once the social distancing measures allow. A grant was received from Rochdale's Community Respond Repair Recover fund to subsidise the opening of the club but with the event of the Omicron variant of the coronavirus it was decided that the infection rate was too high. Action Together agreed that the grant could be rolled over to the following financial year.

Millgate Short Break Respite Service

To provide respite for people from neighbouring boroughs of Rochdale. RGLL continue to receive positive reports from the Care Quality Commission. The service has received more enquiries and the number of bed nights has increased. It is planned to have a lead support in place and if demand continues to increase more lead support hours can be provided, so developing the service. A new Registered Manager will be appointed as the present one is due to retire.

Rainbows Café

It is hoped that Rainbows café can re-open once the social distancing measures allow. There could well be input from the Muskaan ladies now they have relocated to the Gateway Centre.

Rochdale Gateway Leisure Ltd. is committed to developing services and meeting the requirements of people with learning disabilities across the Borough of Rochdale. It is a company that has been viewed locally and regionally as a model of good practice in the modernisation of day services agenda. Therefore, we are promoting the development of project/activity based provisions to support the Individualised Budgets that people with learning disabilities are receiving thus reaching out to more people and allowing them more choice in accessing meaningful facilities. RMBC's Approved Provider List was replaced by GM Learning Disability and Autism Ethical Purchasing System to widen the tendering opportunities with the new Approved Provider List and tendering process, this will also include services for Autism needs. Rochdale Gateway is an approved provider for GM Learning Disability and Autism Ethical Purchasing System. This widens the scope of working with the neighbouring boroughs for Rochdale Gateway.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale Gateway Leisure Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24th of November 1992 and amended to allow for current governance arrangement on 29th June 1995. The Memorandum of Association was amended on the 20 July 2015 to expand the opportunities from the Rochdale borough, to the North West of England.

Rochdale Gateway Leisure Limited is registered as a Charity with the Charity Commission. Anyone over the age of 18 can become a member of the company and there are currently five members. Each member guarantees to pay £1 on the winding up of the company.

Recruitment and appointment of new trustees

The Directors, who are the trustees, are appointed by the members in the general meeting and are collectively known as the Board. At each AGM, one third of the Directors retire by rotation, the longest in office are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or member giving not less than 5 and not more than 21 days written notice of a nomination. The Board has the power to co-opt trustees, but such people only hold office until the AGM, and do not count in determining those retiring by rotation, but are eligible for election if nominated in accordance with the normal rules.

The trustees who served during the year, together with any changes up to the date of approving this report are listed on page 1.

Due to the coronavirus pandemic measures, there had not been any face to face meetings during the financial year.

Organisational structure

The Management Committee are in overall control of the Company, and various sub committees monitor the individual activities. All the committees meet on a regular basis between 4 and 8 weeks. The day to day management is undertaken by paid employees who report to the various committees (steering groups) in which trustees are involved. Lead members of staff report back to the trustees.

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Related parties

The charity has working partnerships with Rochdale Borough Council, Learning Disabilities Partnership Board, RBC Provider Forum, Learning and Skills Council, Community Base Network, Action Together and Oldham Borough Council. These partnerships serve in meeting the requirements of the services the charity provides, and promoting its objectives.

Benchmarks

Rochdale Gateway continues to be a successful employer, an outperforming place to work, and having a clear commitment to sustainability.

A CQC- Care Quality Commission rating good for respite

Risk management

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

These include:-

1. Regular review of the risks the charity may face;
2. The establishment of systems and procedures to mitigate those risks identified in the plan;
3. The implementation of the procedures designed to minimise any potential impact on the charity should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rochdale Gateway Leisure Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Wyatt, Morris, Golland Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ~~30 NOV 2022~~ and signed on the board's behalf by:


.....
Mr. S Ellis - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Opinion

We have audited the financial statements of Rochdale Gateway Leisure Limited (the 'charitable company') for the year ended 5 April 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 5 April 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROCHDALE GATEWAY LEISURE LIMITED**

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt, Morris, Golland Ltd
Statutory Auditors
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

A large, stylized handwritten signature in black ink, appearing to read 'Wyatt', is written over the company name and address.

Date: 30 November 2022

ROCHDALE GATEWAY LEISURE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	54,618	4,909	59,527	61,115
Charitable activities					
Charitable activities		1,341,923	-	1,341,923	1,082,408
Other income		-	-	-	30,000
Total		<u>1,396,541</u>	<u>4,909</u>	<u>1,401,450</u>	<u>1,173,523</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>1,210,247</u>	<u>823</u>	<u>1,211,070</u>	<u>1,222,805</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	<u>186,294</u> <u>85,939</u>	<u>4,086</u> <u>(85,939)</u>	<u>190,380</u> <u>-</u>	<u>(49,282)</u> <u>-</u>
Net movement in funds		<u>272,233</u>	<u>(81,853)</u>	<u>190,380</u>	<u>(49,282)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		191,387	205,725	397,112	446,394
TOTAL FUNDS CARRIED FORWARD		<u><u>463,620</u></u>	<u><u>123,872</u></u>	<u><u>587,492</u></u>	<u><u>397,112</u></u>

The notes form part of these financial statements

BALANCE SHEET
5 APRIL 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	124,334	2,206	126,540	145,150
CURRENT ASSETS					
Debtors	11	184,248	-	184,248	210,329
Cash at bank and in hand		202,240	121,666	323,906	244,988
		<u>386,488</u>	<u>121,666</u>	<u>508,154</u>	<u>455,317</u>
CREDITORS					
Amounts falling due within one year	12	(47,202)	-	(47,202)	(203,355)
NET CURRENT ASSETS		<u>339,286</u>	<u>121,666</u>	<u>460,952</u>	<u>251,962</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>463,620</u>	<u>123,872</u>	<u>587,492</u>	<u>397,112</u>
NET ASSETS		<u>463,620</u>	<u>123,872</u>	<u>587,492</u>	<u>397,112</u>
FUNDS	15				
Unrestricted funds				463,620	191,387
Restricted funds				123,872	205,725
TOTAL FUNDS				<u>587,492</u>	<u>397,112</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30.11.22 and were signed on its behalf by:

S. Ellis
Mr. S Ellis - Trustee

ROCHDALE GATEWAY LEISURE LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>157,477</u>	<u>(62,906)</u>
Net cash provided by/(used in) operating activities		<u>157,477</u>	<u>(62,906)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(1,929)</u>	<u>(1,680)</u>
Net cash used in investing activities		<u>(1,929)</u>	<u>(1,680)</u>
 Change in cash and cash equivalents in the reporting period		<u>155,548</u>	<u>(64,586)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>168,358</u>	<u>232,944</u>
 Cash and cash equivalents at the end of the reporting period	2	<u><u>323,906</u></u>	<u><u>168,358</u></u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2022**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	190,380	(49,282)
Adjustments for:		
Depreciation charges	19,722	24,705
Loss on disposal of fixed assets	817	-
Decrease/(increase) in debtors	26,081	(64,648)
(Decrease)/increase in creditors	(79,523)	26,319
Net cash provided by/(used in) operations	<u>157,477</u>	<u>(62,906)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	3,449	3,092
Notice deposits (less than 3 months)	320,457	241,896
Overdrafts included in bank loans and overdrafts falling due within one year	-	(76,630)
Total cash and cash equivalents	<u>323,906</u>	<u>168,358</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.21 £	Cash flow £	At 5.4.22 £
Net cash			
Cash at bank and in hand	244,988	78,918	323,906
Bank overdraft	(76,630)	76,630	-
	<u>168,358</u>	<u>155,548</u>	<u>323,906</u>
Total	<u>168,358</u>	<u>155,548</u>	<u>323,906</u>

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements. Whilst they are aware there is uncertainty in local authority & government funding they are confident they provide a much needed service at a value for money cost and are in regular contact with sponsoring local authorities to secure their on-going financial support.

Income

The accounts include income on the following basis:-

Grants received and personal budgets are credited over the period to which they relate. Where grants are not period based but are for a specific purpose they are credited in the year in which the grants are received.

Capital grants are included when received and treated as restricted funds.

Respite care income, rents and café receipts are credited to income when receivable.

Donations of non-cash items are included at the directors estimate of the market value.

Government grants - Covid 19

Government grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to the grant and the grant will be received.

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period the wages were due for.

Expenditure

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any V.A.T. which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs which are attributable to more than one activity are apportioned across cost categories on the basis of the directors' best estimate.

Governance costs are those incurred in connection with constitutional and statutory requirements.

Allocation and apportionment of costs

Costs are allocated dependent on the premises and services they relate to. The allocation of restricted expenses are in line with the restricted funds purpose. Costs which are not directly attributable to an activity are allocated on the trustees best estimate.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Leasehold property improvements	- 20% on cost
Equipment	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the assets, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount and would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Separate asset accounts are not maintained to represent each fund if a better return is obtained by consolidating the assets. However, there should always be sufficient net assets to represent the total funds and the assets should be readily accessible dependant on the fund involved. The directors intend that where a surplus is generated on unrestricted funds in any year, subject to any designation of the funds, the surplus should increase the general reserves which are available to fund the charity's future requirements should future funding not be available.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Significant judgements and estimates

In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	2,275	1,259
Grants - Revenue	57,252	59,856
	<u>59,527</u>	<u>61,115</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Furlough income	11,968	25,525
OMBC Covid grant	12,580	7,088
RMBC Covid grant	-	7,484
LCC Covid grant	7,584	19,759
Action Together	4,909	-
RMBC Workers Grant	20,211	-
	<u>57,252</u>	<u>59,856</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Care Allowance	Charitable activities	975,354	908,003
Respite care income	Charitable activities	329,922	157,072
Rents receivable	Charitable activities	200	-
Transport income	Charitable activities	19,924	13,054
Pool table, photocopier, etc	Charitable activities	2	7
Sundry income	Charitable activities	500	699
Service user and lunch contributions	Charitable activities	16,021	3,573
		<u>1,341,923</u>	<u>1,082,408</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable activities	<u>1,192,279</u>	<u>18,791</u>	<u>1,211,070</u>

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	<u>666</u>	<u>18,125</u>	<u>18,791</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors remuneration	4,200	5,250
Depreciation - owned assets	19,722	24,705
Other operating leases	3,959	3,905
Deficit on disposal of fixed assets	817	-
Other non audit services - Accountancy	2,100	-
Other non audit services	<u>5,258</u>	<u>-</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

8. STAFF COSTS

	2022 £	2021 £
Wages and salaries	845,137	874,012
Social security costs	58,603	61,848
Other pension costs	65,215	41,512
	<u>968,955</u>	<u>977,372</u>

The average monthly number of employees during the year was as follows:

	2022 50	2021 51
Admin and support staff	<u>50</u>	<u>51</u>

No employees received emoluments in excess of £60,000.

The combined salaries of the Chief Officer and the Administration and Finance Manager were £89,685 in the year (2021 - £96,332).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	61,115	-	61,115
Charitable activities			
Charitable activities	1,082,408	-	1,082,408
Other income	30,000	-	30,000
Total	<u>1,173,523</u>	<u>-</u>	<u>1,173,523</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,209,898	12,907	1,222,805
NET INCOME/(EXPENDITURE)	(36,375)	(12,907)	(49,282)
Transfers between funds	13,902	(13,902)	-
Net movement in funds	<u>(22,473)</u>	<u>(26,809)</u>	<u>(49,282)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	213,860	232,534	446,394
TOTAL FUNDS CARRIED FORWARD	<u>191,387</u>	<u>205,725</u>	<u>397,112</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property improvements £	Equipment £
COST			
At 6 April 2021	193,433	21,505	187,229
Additions	-	-	1,929
Disposals	-	-	(27,160)
At 5 April 2022	193,433	21,505	161,998
DEPRECIATION			
At 6 April 2021	92,217	21,505	178,046
Charge for year	5,642	-	6,282
Eliminated on disposal	-	-	(27,160)
Charge written back	-	-	-
At 5 April 2022	97,859	21,505	157,168
NET BOOK VALUE			
At 5 April 2022	95,574	-	4,830
At 5 April 2021	101,216	-	9,183
	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 6 April 2021	47,771	145,205	595,143
Additions	-	-	1,929
Disposals	(5,975)	-	(33,135)
At 5 April 2022	41,796	145,205	563,937
DEPRECIATION			
At 6 April 2021	40,114	118,111	449,993
Charge for year	1,026	6,772	19,722
Eliminated on disposal	-	-	(27,160)
Charge written back	(5,158)	-	(5,158)
At 5 April 2022	35,982	124,883	437,397
NET BOOK VALUE			
At 5 April 2022	5,814	20,322	126,540
At 5 April 2021	7,657	27,094	145,150

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	129,615	106,299
Other debtors	1,000	36,000
Prepayments and accrued income	53,633	68,030
	<u>184,248</u>	<u>210,329</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 13)	-	76,630
Trade creditors	9,875	81,013
Other creditors	220	-
Pension creditor	4,912	4,997
Accruals and deferred income	32,195	40,715
	<u>47,202</u>	<u>203,355</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>76,630</u>

The overdraft on unrestricted funds is off set against the balance held for restricted funds and only one bank account is held.

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	<u>5,100</u>	<u>5,100</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

15. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
Unrestricted funds				
General fund	152,187	186,294	85,939	424,420
Redundancy	39,200	-	-	39,200
	<u>191,387</u>	<u>186,294</u>	<u>85,939</u>	<u>463,620</u>
Restricted funds				
Day services - Muskaan	1,233	-	(1,233)	-
Day services - Special care (EDI)	55,944	-	(55,944)	-
Day services - ALPS	28,762	-	(28,762)	-
Voluntary services	359	-	-	359
Aashiyana	40,853	-	-	40,853
Short Breaks	33,545	-	-	33,545
Minibus fund	3,029	(823)	-	2,206
Allocated transfers: Special care (EDI)	14,000	-	-	14,000
Allocated transfers - ALPS	20,000	-	-	20,000
Allocated services - Muskaan	8,000	-	-	8,000
Action Together	-	4,909	-	4,909
	<u>205,725</u>	<u>4,086</u>	<u>(85,939)</u>	<u>123,872</u>
TOTAL FUNDS	<u>397,112</u>	<u>190,380</u>	<u>-</u>	<u>587,492</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,396,541	(1,210,247)	186,294
Restricted funds			
Minibus fund	-	(823)	(823)
Action Together	4,909	-	4,909
	<u>4,909</u>	<u>(823)</u>	<u>4,086</u>
TOTAL FUNDS	<u>1,401,450</u>	<u>(1,211,070)</u>	<u>190,380</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
Unrestricted funds				
General fund	174,660	(36,375)	13,902	152,187
Redundancy	39,200	-	-	39,200
	<u>213,860</u>	<u>(36,375)</u>	<u>13,902</u>	<u>191,387</u>
Restricted funds				
Day services - Muskaan	15,135	-	(13,902)	1,233
Day services - Special care (EDI)	55,944	-	-	55,944
Day services - ALPS	28,762	-	-	28,762
Voluntary services	359	-	-	359
Inclusion project	11,459	(11,459)	-	-
Aashiyana	40,853	-	-	40,853
Short Breaks	33,895	(350)	-	33,545
Minibus fund	4,127	(1,098)	-	3,029
Allocated transfers: Special care (EDI)	14,000	-	-	14,000
Allocated transfers - ALPS	20,000	-	-	20,000
Allocated services - Muskaan	8,000	-	-	8,000
	<u>232,534</u>	<u>(12,907)</u>	<u>(13,902)</u>	<u>205,725</u>
TOTAL FUNDS	<u>446,394</u>	<u>(49,282)</u>	<u>-</u>	<u>397,112</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,173,523	(1,209,898)	(36,375)
Restricted funds			
Inclusion project	-	(11,459)	(11,459)
Short Breaks	-	(350)	(350)
Minibus fund	-	(1,098)	(1,098)
	<u>-</u>	<u>(12,907)</u>	<u>(12,907)</u>
TOTAL FUNDS	<u>1,173,523</u>	<u>(1,222,805)</u>	<u>(49,282)</u>

Transfers between funds

The charity still operates Day Services but the funding arrangements changed in 2017. The charity is no longer grant funded instead individuals are charged for the service (the individuals generally receive a individual budgets/allowances). Where there is a shortfall in any year between costs and amounts charged this is met by the restricted fund. During the year ended 5th April 2022 the restricted funding on the day services for Muskaan, EDI and Alps were fully utilised due to reduced funding.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

17. DESIGNATED RESERVES

The directors decided to transfer reserves from unrestricted funds to specific designated reserves in 2011. These reserves will remain available to meet the costs of redundancy should fundamental funding be withdrawn.

18. RESTRICTED FUNDS

EDI, ALPS, Libra and other activity programmes provide day time opportunities for people with learning disabilities including education, training, leisure and social inclusive opportunities. These are funded via individual's personal budgets provided by Rochdale M.B.C. During the year ended 5th April 2022 the restricted funding on the day services for Muskaan, EDI and Alps were fully utilised due to reduced funding.

The Voluntary Service provided volunteering opportunities for people with learning disabilities and provided opportunities for those wishing to volunteer within disability services including 2's company and 1 to 1 friendship service. The service has currently been suspended due to a lack of specific funding.

Muskaan is a project set up in response to the need for a culturally sensitive, secure gender respite care service for adult women from South Asian communities funded via individual's budgets provided by Rochdale M. B. C. As the work of the single sex project incorporates the work of this service the trustees have agreed the transfer of the balance of the single sex project to Muskaan.

Aashiyana Asian Carers Group is a support group for Asian carers of people with disabilities, which meets once a month to exchange information, involve carers in activities and offer training. The group is funded via Carers Grant Funding, Carers Resource Centre.

The Short Breaks project (formally Saturday project) provides respite care for the full-time carers of children and young adults with learning disabilities. Funding was provided by Rochdale Metropolitan Borough Council via the carers grant. This funding ceased in the year ended 5th April 2017. A Short Breaks Service is now running for Thursday Evenings.

Minibus fund - relates to funds being received to purchase a new minibus. A minibus was purchased in the year 2015 and the fund is now being reduced by the depreciation charge.

Action Together - these grants were received to support the Thursday Evening Club and the Harry Smith Social Club re opening after the Covid-19 pandemic. Due to the Omnicron variant further delays happened so the money will be spent from April 2022.

Allocated transfers:-

The directors have considered it prudent to identify a part of certain projects restricted funds to provide for redundancy costs should the project be unable to obtain further funding. This allocation is still within the purposes of the funding.

Transfers:-

The charity still operates Day Services but the funding arrangements changed in 2017. The charity is no longer grant funded instead individuals are charged for the service (the individuals generally receive a individual budgets/allowances). Where there is a shortfall in any year between costs and amounts charged this is met by the restricted fund. During the year ended 5th April 2022 the restricted funding on the day services for Muskaan, EDI and Alps were fully utilised due to reduced funding.

ROCHDALE GATEWAY LEISURE LIMITED

England & Wales - Charity number 1048950

Accounts

REGISTERED COMPANY NUMBER: 02774692 (England and Wales)
REGISTERED CHARITY NUMBER: 1048950

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021
FOR
ROCHDALE GATEWAY LEISURE LIMITED**

Wyatt, Morris, Golland Ltd
Statutory Auditors
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

ROCHDALE GATEWAY LEISURE LIMITED

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FOR THE YEAR ENDED 5 APRIL 2021**

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ROCHDALE GATEWAY LEISURE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2021**

TRUSTEES	Ms. J M Barlow Miss S T M Burke Mr A P Collinson Mr. S Ellis Mr G T Hill
COMPANY SECRETARY	Mr A J Tweedale
REGISTERED OFFICE	2 Kenion Street ROCHDALE Lancashire OL16 1SN
REGISTERED COMPANY NUMBER	02774692 (England and Wales)
REGISTERED CHARITY NUMBER	1048950
AUDITORS	Wyatt, Morris, Golland Ltd Statutory Auditors Park House 200 Drake Street Rochdale Lancashire OL16 1PJ
CHIEF OFFICER	Nancy Wood
BANKERS	National Westminster Bank Plc Rochdale Branch Town Hall Square Rochdale Lancashire OL16 1LL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

To provide or assist in the provision of facilities for recreation and other leisure-time occupation, in the interests of social welfare, for persons resident in the North West of England, who have the need of such facilities by reason of their learning disabilities or their social and economic circumstances, with the object of improving their conditions of life.

To promote any charitable purpose for the benefit of persons in The North West of England and the neighbourhood thereof, who have learning disabilities.

To meet directly the needs of people with learning disabilities, their families, carers and friends, by their involvement at all levels throughout the organisation in the decision making process.

To actively promote the rights of all individuals, whatever the type or degree of disability to be respected and involved as equal members of society.

To provide a facility for other organisations and groups who wish to include people with learning disabilities in their activities.

To raise awareness of the positive contribution of people with learning disabilities within the community.

The charity has the general aim of contributing to the quality of life of people with learning disabilities and their carers, of the Borough of Rochdale, and neighbouring boroughs, by expanding their horizons through the provision of exciting, challenging and accessible services.

The main objective for the year continues to be providing facilities and opportunities for people with learning disabilities and their carers in the interest of their social welfare, and developing services to meet the continuing needs identified.

The following strategies have been adopted in order to further the company's principal objectives:

1. Provision of respite care through holidays, activity programmes and an Outreach to increase the individual's range of experiences and give carers a break.
2. Provision of day time opportunities (Strive (previously EDI and Libra which have amalgamated), ALPS, Muskaan, New Vision and Activities programmes) for people with learning disabilities to participate in a range of activities based on their individual needs and wishes.
3. Provision of a Short Break Respite Service at Millgate House.
4. Provision of a community centre for general use by the beneficiaries.
5. Provision of various educational and leisure/training opportunities.
6. Provision of a social club for adults with learning disabilities.
7. Provision of a café to provide refreshments, meals and buffet service, run by people with learning disabilities and support staff.
8. Provision of an Outreach Service and Home Care Service to provide support in service users' homes or in the community.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

OBJECTIVES AND ACTIVITIES

Public benefit

We have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

How our activities deliver public benefits

Our main activities and who we try to help are described above. All our charitable activities focus on the assistance of those with learning disabilities and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

Our objects and funding limit the services we provide to those resident in the North West of England. The charity is committed to equal access to its services.

STRATEGIC REPORT

Achievement and performance

Charitable activities

ALPS Group - A day service for adults with learning disabilities, running from Monday to Friday. This group is very active and fills the week with projects, trips out and in house activities. The ALPS Group also provides service users and members of the public with a light stimulation activity.

STRIVE - The EDI & Libra Groups amalgamated in March 2021 to create Strive. EDI was a successfully run day service, established in 1995, for adults who have profound and multiple disabilities. The Libra Group commenced on the 16th October 2016. The Libra service was developed due to the demand for services for people with disabilities. It was based in the main Gateway Centre in the large room at the end of the building, then moved to Lincoln Street when amalgamating with EDI. The Strive service provides individuals with activities and trips out. Strive also has a light stimulation room.

MUSKAAN Group - This single sex service provides day time activities for a group of predominantly, but not exclusively, South Asian Ladies. The success of this project has been recognised and has increased from 3 to 5 days per week for some of the young women, giving them opportunities for new experiences. Work is steered towards the needs identified of the individuals in the group. The service liaises excellently with carers creating a strong foundation based on trust and understanding. The Muskaan service relocated to the Gateway Centre in April 2020.

NEW VISION group - Rochdale Gateway Leisure Ltd took over the service in May 2017 from Together Trust. Since taking over RGL have had new service users joining from both Oldham and Rochdale Borough. New Vision have a lot of lovely individuals attending the service and are hoping to welcome many more.

OTHER SERVICES include-

HARRY SMITH SOCIAL CLUB - A safe and enjoyable environment for people with learning disabilities to socialise. Funding is re-invested into activities and equipment for the Club. The club had a regular attendance of 120 people pre-covid 19 pandemic.

MILLGATE RESPITE SERVICE - A short break, female single-sex respite provision for adults with learning disabilities is provided on the first floor, with provision for both males and females on the second floor. Millgate House Respite Service provides a 24 hour staffed short term support service for individuals, over the age of 19, who have a learning disability. The service provides respite to parents/carers who are cared for in their own home, to enable them to maintain their role as carers. The service has increased from 4 beds to 8 by bringing into service the second floor of Millgate House.

RAINBOWS CAFÉ - Provides a café service and is the 'social hub' of the Gateway Centre. The café supports volunteers and workers who have learning disabilities. Rainbows Café receives no funding and is completely self financing. The Café has not been operational since the coronavirus pandemic.

GENERAL ACTIVITIES - Some activities have been running since we opened in 1992. Activities range from social, fitness, educational and vocational. Fully accessible building, ensures activities open to all.

Social or programme related investments - Each project works within its budget but allows opportunities for development of individuals through activities and individualised schemes.

Contribution of Volunteers - Pre-coronavirus pandemic volunteers contributed by providing invaluable support to various projects. These include the Harry Smith Social Club, Rainbows Café, Art classes and Day services. Hopefully these activities will resume once social distancing measures allow.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

STRATEGIC REPORT

Achievement and performance

Review of activities and achievements

In November 2020, Rochdale Gateway celebrated 28 years of empowering people with learning disabilities within the community.

Training

The organisation again ran successful training throughout the year using online / virtual methods due to coronavirus restrictions. Training included Communicating Effectively, Equity & Diversity, Record Keeping, Role of the Care Worker, Anxiety & Dementia Care, Ladder Safety Awareness, Safe Handling of Medicines, PPE Training for Healthcare Workers, Safeguarding Adults, Infection Control, Food Safety in Catering, Health & Safety & Fire Safety. Once social distancing measures have relaxed, face to face type training will resume.

REVIEW OF ACTIVITIES & ACHIEVEMENTS OF PROJECTS

All services were detrimentally affected by the coronavirus pandemic. The local authority and CCG continued to pay providers whilst services were closed. During the financial year Rochdale Council's Adult Care introduced a banding system which had an effect on services. From July 2020 Rochdale Council introduced payment on actual attendances, with a top up payment to offset the financial losses. The top up payment is to be reviewed, reduced then cease, which is of a great concern to the charity.

Furlough could only be applied to a limited number of staff due to the government's ruling that employers could not furlough staff if they were in receipt of public money. This caused confusion as some employee's contracted hours of employment were paid by a mix of public and private income. As a result the hours paid from private income had to be suspended, but there was a period of time where clarification was being sought, and staff were paid whilst income was not being received. This had a detrimental impact on the charity's finances.

STRIVE

The EDI and Libra services amalgamated in March 2021 to form a new group called Strive based at 3 Lincoln Street, Rochdale OL11 1AH. Both the EDI & Strive services closed due to the pandemic in March 2020 and re-opened on a limited basis in July 2020. Strict infection control and social distancing measures were applied. During the lock-down period staff kept in contact with families and carers offering help such as shopping where possible if the household was isolating.

When the service re-opened sessions had to be rationed and shared between the service users wishing to return. Due to the fear of infection return was slow but did increase.

Activities had to be delivered in the main indoors in a socially distanced manner and included Armchair Exercise, Light Stimulation, Music, Sports, massaging and Movie Time.

The group is looking forward to the time when activities will no longer be as limited.

ALPS

The ALPS Service closed due to the coronavirus pandemic in March 2020 and re-opened in July 2020 on a reduced basis, having to in effect ration sessions to service users who felt confident to return. In-house activities were delivered in a socially distanced way and strict infection control measures were applied. Whilst the service was closed, families and carers were regularly contacted to check on their welfare and offers of help such as shopping and the collection of prescriptions were made.

In-house activities included Cricket, Football, Parachute, Ball Games, Arts & Crafts, Massage & Beauty, Science Projects, Jigsaws, Cook & Eat, Board Games, Computers & Xbox and Drives Out. The Get Up & Grow Project was altered for it to be able to be delivered remotely with the use of Microsoft Teams which proved both successful and innovative.

The ALPS Group is looking forward to being able to access trips out into the wider community once coronavirus restrictions allow.

NEW VISION SERVICE

New Visions continues to provide a much valued service since it transferred from The Together Trust to RGL. They have also continued their gardening project, growing lots of produce such as tomatoes, peppers and chilli peppers, which are used in the cooking group.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

STRATEGIC REPORT

Achievement and performance

The New Visions Service had to close in March 2020 and re-opened in July 2020 on a limited basis due to social distancing measures. Infection control was and continues to be of the highest priority. Some service users stayed away from the service after its re-opening in July 2020, however the attendances of service users gradually increased.

In-house activities continued to be delivered including the innovative Get Up & Grow Project which was of great benefit as the New Visions Service has a greenhouse.

MUSKAAN

The Muskaan Female Single Sex Service relocated to the Gateway Centre in April 2021 in order to make financial savings due to cuts in funding because of the new banding system imposed by Rochdale Council. The impact of the coronavirus also added to the financial pressures placed up the service. Libra left the Gateway Centre and amalgamated with EDI to form the Strive Service to make room for the move.

The Muskaan Service had to close due to the coronavirus pandemic in March 2020, and had to ration the amount of sessions offered to individual service users due to infection control and social distancing when re-opening in July 2020. Since then more service users were able to return, but others did stay away to fear of the coronavirus.

In-house activities were delivered whilst adhering to social distancing which included Armchair Exercise, Music, Sports, Bowling, Rounders, Botcha, Boules, Dancing, Bingo, Jenga, Cards, Boardgames, Jigsaws, Beauty, Fitness Classes, Bollywood Dancing, Henna, Movie Time, Retail Therapy, and Cash Washing. The Muskaan Service did virtual gardening via the Get Up & Grow activity by using Microsoft Teams.

The ladies accessed the local park and other green spaces for walks. Muskaan is looking forward to the time when more activities in the community can be accessed when coronavirus measures are relaxed.

THE HARRY SMITH SOCIAL CLUB

The Harry Smith Social Club has been in existence for over 30 years. Unfortunately it had to close in March 2020 due to the coronavirus pandemic and remained closed through-out the financial year. Prior to the closure the club accommodated 120 plus members, supported 15 volunteers and offered a wide range of activities, which included a disco, live acts, bingo and competitions along with other activities. The club is looking forward to re-opening once the coronavirus measures allow.

THEME THURSDAY

Theme Thursday began during the previous financial year providing a different theme each evening on a fortnightly basis. An evening meal was provided as part of the admission cost and its popularity increased. Unfortunately it had to close in March 2020 due to the coronavirus pandemic and remained closed through-out the financial year. Theme Thursday is looking forward to re-opening once coronavirus measures allow.

THE MILLGATE RESPITE SERVICE

This has proven successful over the year in providing a Short Break Service. There has been 1 user in residence since November 2005 on the first floor. This has allowed other service users - currently only women due to the cultural requirements of the lady already living there, to access respite. The second floor has been opened for both male and female service users, and this has seen a steady increase in demand. To meet the cultural requirements of the service users and allow the service to be accessible to all, Asian - Punjabi Mirpuri and Urdu speaking workers, and English speaking workers have been employed. Training had to be done online due to social distancing which included Record Keeping, Communicating Effectively and Infection Control.

The impact of the coronavirus pandemic reduced attendance, although the service did remain functioning. Staffing 'bubbles' had to be created in order to adhere to infection control measures and Lateral Flow Testing and regular PCR testing placed additional pressure on staffing time.

The annual CQC inspection was conducted remotely over the telephone. A 'Good Standard' outcome was maintained by the service.

There was a period during lockdown when there was only one service user in Millgate House, and others could not be admitted. The staffing still had to be paid due to the needs of the one service user who regularly requires two staff present. The cost of this staffing could not be spread over other service users and so this has a detrimental effect on the charity's finances.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

STRATEGIC REPORT

Achievement and performance

RAINBOWS CAFE

Rainbows Café has been closed since March 2020 due to the coronavirus pandemic. The café was the 'social hub' of the Gateway Centre. It supported and allowed for volunteers with disabilities to find meaningful employment. It is hoped that the café can resume business once coronavirus restrictions allow.

Employment of disabled people

Volunteers are employed who may have physical or learning disabilities in the Harry Smith Social Club, Rainbows Café, EDI and ALPS.

Financial review

Investment policy

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirements.

Reserves policy

To manage financial risks it is a policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equate to approximately 3 to 6 months unrestricted expenditure. This provides enough funds to cover management, administration and support costs.

The financial position of the charity as at 5 April 2021 was showing:-

	£
Unrestricted funds	191,387
Restricted funds	205,725
Total funds	<u>397,112</u>

The principle funding of the charity is from service users personal budgets.

At 5 April 2021, Rochdale Gateway Leisure had free reserves of £49,266.

Going concern

The trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern. The Covid-19 pandemic has had an impact on the charity in respect of the lockdown and Covid-19 guidelines on health and safety in terms of social distancing and other issues. This impacted on the charity in the short term rather than affecting the charity's ability to continue as a going concern. In future years, the trustees are making the following improvements to help mitigate the risks to the charity.

Day Services - RGLL are being prudent in the recruitment of staff in order to keep staffing costs as low as possible. The consultation process is ongoing with Rochdale Council as to not paying when service users do not attend. There has been an increase in service users returning to the Day Services. All staff are double jabbed and preparing for the booster jab. Confidence is returning to families and more service users are returning to the day services. In order to mitigate the loss in revenue RBC are topping payments up to 80% of the payments made to RGLL in August 2020. RBC Adult Care have agreed to maintain these payments until March 2022 unless an acceptable agreement between providers and the local authority is arrived at before this. RBC and HMR CCG have applied an inflationary increase for the financial year 2021 / 2022. RGLL are getting new interest and referrals for the day services.

Muskaan - This service has relocated back to the Gateway Centre saving rent and overheads.

Respite - This service was affected by the coronavirus due the need to keep service users isolated, but by managing the risks more service users were able to be accepted into the service. The number of service users in the service has increased.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

STRATEGIC REPORT

Future plans

The company is committed to promoting its objectives and supporting appropriate developments for now and in the future

The effect of the coronavirus pandemic impacted massively on the charity. Social distancing and infection control measures saw a reduction in the level of services being offered, and coronavirus will continue to have an impact until the 'new normal' is established.

New approaches to delivering sessions using technology have been, and will continue to be explored.

In addition to the threat and challenges posed by the coronavirus, Rochdale Council continue to consult with providers about changing the way it funds day services. Rochdale Council has introduced bandings, which saw many beneficiaries having their day service funding reduced, and others having theirs increased. Another aspect is Rochdale Council's proposal to only pay providers for when beneficiaries attend, which was introduced but with an agreement to top up payments to providers of 80% of the revenue received in August 2020. This could drastically reduce income whilst overheads remain the same. Conversations continue with Rochdale Council about these changes which pose a great threat to the charity's existence.

The charity continues to work hard to adopt to and work with the challenging and changing economic realities in the present times.

The introduction of personal budgets continues to drive change, with sessional costs replacing the more traditional way of costing services. Cash budgets, whereby families, carers or brokers administer individuals' budgets are gaining in popularity. This too is driving change away from the more traditional way of costing services to one of a sessional nature.

More specifically the plans for the various projects are:

ALPS

As last year the ALPS group will continue to endeavour to provide a meaningful service with activities delivered in a socially distanced way until covid restrictions ease and more community based activities can be enjoyed.

Strive

The plans to explore the possibility of amalgamating the EDI and Libra services came to fruition with the formation of Strive. The service has welcomed beneficiaries back and is looking forward to being able to provide more community based activities.

New Vision Service

As in the previous year plans remain in place to renovate the New Visions building and develop the grounds in which it sits. When the building premises are updated, the charity will be able to promote the service to potential beneficiaries within both Oldham and Rochdale so increasing RGLL's reach. However, due to the impact of coronavirus it has been difficult to pursue the plans as it is unknown what the future landscape of LD provision will be. Uptake of services from existing beneficiaries and enquiries from, and the attendance of new beneficiaries is adding confidence for the future of New Visions. As with the other services, New Visions is looking forward to the possibility of providing more community based activities once social distancing measures relax.

Inclusion Service

The charity's Inclusion Service was used to provide advice to the south asian community on the pandemic and related matters.

Aashiyana Asian Carers Group

The charity's Aashiyana Carers Group has been missed by its beneficiaries following funding being ceased by Rochdale Council. It is planned to seek alternative funding to provide a service for the carers from Rochdale Gateway Centre again.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

STRATEGIC REPORT

Muskaan

Of all of the groups, the Muskaan service has been most affected by Rochdale Council's funding changes. The majority of the ladies fall into the band 'A' category, which pays the least. To reduce costs the ladies moved to the Gateway Centre so removing the overheads of Independence House. Service users have been gradually returning to the service and new service users and enquiries are being received. Once the coronavirus restrictions allow, the service will recommence meaningful activities in the community.

Theme Thursday

It is hoped to resume Theme Thursdays once the social distancing measures allow.

Harry Smith Social Club

It is hoped to resume the Harry Smith Social Club on Fridays once the social distancing measures allow.

Millgate Short Break Respite Service

To provide respite for people from neighbouring boroughs of Rochdale. RGL continue to receive positive reports from the Care Quality Commission. Infection control measures have meant that the respite service has had a reduced attendance. This should return to previous levels when the coronavirus emergency passes. It is planned to develop the respite further, attracting new service users even while the coronavirus restrictions remain by carefully managing the risks.

Rainbows Café

It is hoped that Rainbows café can re-open once the social distancing measures allow. There could well be input from the Muskaan ladies now they have relocated to the Gateway Centre.

Rochdale Gateway Leisure Ltd, is committed to developing services and meeting the requirements of people with learning disabilities across the Borough of Rochdale. It is a company that has been viewed locally and regionally as a model of good practice in the modernisation of day services agenda. Therefore, we are promoting the development of project/activity based provisions to support the Individualised Budgets that people with learning disabilities are receiving thus reaching out to more people and allowing them more choice in accessing meaningful facilities. RMBC's Approved Provider List was replaced by GM Learning Disability and Autism Ethical Purchasing System to widen the tendering opportunities with the new Approved Provider List and tendering process, this will also include services for Autism needs. Rochdale Gateway is an approved provider for GM Learning Disability and Autism Ethical Purchasing System. This widens the scope of working with the neighbouring boroughs for Rochdale Gateway.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale Gateway Leisure Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24th of November 1992 and amended to allow for current governance arrangement on 29th June 1995. The Memorandum of Association was amended on the 20 July 2015 to expand the opportunities from the Rochdale borough, to the North West of England.

Rochdale Gateway Leisure Limited is registered as a Charity with the Charity Commission. Anyone over the age of 18 can become a member of the company and there are currently six members. Each member guarantees to pay £1 on the winding up of the company.

Recruitment and appointment of new trustees

The Directors, who are the trustees, are appointed by the members in the general meeting and are collectively known as the Board. At each AGM, one third of the Directors retire by rotation, the longest in office are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or member giving not less than 5 and not more than 21 days written notice of a nomination. The Board has the power to co-opt trustees, but such people only hold office until the AGM, and do not count in determining those retiring by rotation, but are eligible for election if nominated in accordance with the normal rules.

The trustees who served during the year, together with any changes up to the date of approving this report are listed on page 1.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The Management Committee are in overall control of the Company, and various sub committees monitor the individual activities. All the committees meet on a regular basis between 4 and 8 weeks. The day to day management is undertaken by paid employees who report to the various committees (steering groups) in which trustees are involved. Lead members of staff report back to the trustees.

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Related parties

The charity has working partnerships with Rochdale Borough Council, Learning Disabilities Partnership Board, RBC Provider Forum, Learning and Skills Council, Community Base Network, Link4Life and Oldham Borough Council. These partnerships serve in meeting the requirements of the services the charity provides and promoting its objectives.

Benchmarks

Rochdale Gateway continues to be a successful employer, an outperforming place to work, and having a clear commitment to sustainability.

A CQC- Care Quality Commission rating good for respite

Risk management

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

These include:-

1. Regular review of the risks the charity may face;
2. The establishment of systems and procedures to mitigate those risks identified in the plan;
3. The implementation of the procedures designed to minimise any potential impact on the charity should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rochdale Gateway Leisure Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Wyatt, Morris, Golland Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on
8.12.21 and signed on the board's behalf by:

S. Ellis

Mr. S Ellis - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Opinion

We have audited the financial statements of Rochdale Gateway Leisure Limited (the 'charitable company') for the year ended 5 April 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 5 April 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROCHDALE GATEWAY LEISURE LIMITED**

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROCHDALE GATEWAY LEISURE LIMITED**

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt, Morris, Golland Ltd
Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

Date: 8 December 2021

ROCHDALE GATEWAY LEISURE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	61,115	-	61,115	663
Charitable activities	3				
Charitable activities		1,082,408	-	1,082,408	1,358,595
Other income		30,000	-	30,000	7,686
Total		1,173,523	-	1,173,523	1,366,944
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		1,209,898	12,907	1,222,805	1,588,656
NET INCOME/(EXPENDITURE)		(36,375)	(12,907)	(49,282)	(221,712)
Transfers between funds	15	13,902	(13,902)	-	-
Net movement in funds		(22,473)	(26,809)	(49,282)	(221,712)
RECONCILIATION OF FUNDS					
Total funds brought forward		213,860	232,534	446,394	668,106
TOTAL FUNDS CARRIED FORWARD		191,387	205,725	397,112	446,394

The notes form part of these financial statements

BALANCE SHEET
5 APRIL 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	142,121	3,029	145,150	168,175
CURRENT ASSETS					
Debtors	11	210,329	-	210,329	145,681
Cash at bank and in hand		42,292	202,696	244,988	271,013
		<u>252,621</u>	<u>202,696</u>	<u>455,317</u>	<u>416,694</u>
CREDITORS					
Amounts falling due within one year	12	(203,355)	-	(203,355)	(138,475)
NET CURRENT ASSETS		<u>49,266</u>	<u>202,696</u>	<u>251,962</u>	<u>278,219</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>191,387</u>	<u>205,725</u>	<u>397,112</u>	<u>446,394</u>
NET ASSETS		<u>191,387</u>	<u>205,725</u>	<u>397,112</u>	<u>446,394</u>
FUNDS	15				
Unrestricted funds				191,387	213,860
Restricted funds				205,725	232,534
TOTAL FUNDS				<u>397,112</u>	<u>446,394</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2021.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

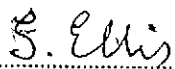
The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8.12.21 and were signed on its behalf by:


Mr. S Ellis - Trustee

ROCHDALE GATEWAY LEISURE LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2021**

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	(62,906)	(113,305)
Net cash used in operating activities		(62,906)	(113,305)
Cash flows from investing activities			
Purchase of tangible fixed assets		(1,680)	(16,711)
Sale of tangible fixed assets		-	8,929
Net cash used in investing activities		(1,680)	(7,782)
Change in cash and cash equivalents in the reporting period		(64,586)	(121,087)
Cash and cash equivalents at the beginning of the reporting period	2	232,944	354,031
Cash and cash equivalents at the end of the reporting period	2	168,358	232,944

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2021**

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(49,282)	(221,712)
Adjustments for:		
Depreciation charges	24,705	27,823
Profit on disposal of fixed assets	-	(7,686)
(Increase)/decrease in debtors	(64,648)	37,554
Increase in creditors	26,319	50,716
Net cash used in operations	<u>(62,906)</u>	<u>(113,305)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2021	2020
	£	£
Cash in hand	3,092	3,406
Notice deposits (less than 3 months)	241,896	267,607
Overdrafts included in bank loans and overdrafts falling due within one year	(76,630)	(38,069)
Total cash and cash equivalents	<u>168,358</u>	<u>232,944</u>

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.20	Cash flow	At 5.4.21
	£	£	£
Net cash			
Cash at bank and in hand	271,013	(26,025)	244,988
Bank overdraft	(38,069)	(38,561)	(76,630)
	<u>232,944</u>	<u>(64,586)</u>	<u>168,358</u>
Total	<u>232,944</u>	<u>(64,586)</u>	<u>168,358</u>

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements. Whilst they are aware there is uncertainty in local authority & government funding they are confident they provide a much needed service at a value for money cost and are in regular contact with sponsoring local authorities to secure their on-going financial support.

Income

The accounts include income on the following basis:-

Grants received and personal budgets are credited over the period to which they relate. Where grants are not period based but are for a specific purpose they are credited in the year in which the grants are received.

Capital grants are included when received and treated as restricted funds.

Respite care income, rents and café receipts are credited to income when receivable.

Donations of non-cash items are included at the directors estimate of the market value.

Government grants - Covid 19

Government grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to the grant and the grant will be received.

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period the wages were due for.

Expenditure

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any V.A.T. which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs which are attributable to more than one activity are apportioned across cost categories on the basis of the directors' best estimate.

Governance costs are those incurred in connection with constitutional and statutory requirements.

Allocation and apportionment of costs

Costs are allocated dependent on the premises and services they relate to. The allocation of restricted expenses are in line with the restricted funds purpose. Costs which are not directly attributable to an activity are allocated on the trustees' best estimate.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Leaschold property improvements	- 20% on cost
Equipment	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2021

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the assets, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount and would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Separate asset accounts are not maintained to represent each fund if a better return is obtained by consolidating the assets. However, there should always be sufficient net assets to represent the total funds and the assets should be readily accessible dependant on the fund involved. The directors intend that where a surplus is generated on unrestricted funds in any year, subject to any designation of the funds, the surplus should increase the general reserves which are available to fund the charity's future requirements should future funding not be available.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Significant judgements and estimates

In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	1,259	663
Grants - Revenue	59,856	-
	<u>61,115</u>	<u>663</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Furlough income	25,525	-
OMBC Covid grant	7,088	-
RMBC Covid grant	7,484	-
LCC Covid grant	19,759	-
	<u>59,856</u>	<u>-</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021 £	2020 £
Care Allowance	Charitable activities	908,003	1,059,870
Respite care income	Charitable activities	157,072	191,486
Rents receivable	Charitable activities	-	3,626
Café receipts	Charitable activities	-	7,678
Transport income	Charitable activities	13,054	25,684
Pool table, photocopier, etc	Charitable activities	7	42
Sundry income	Charitable activities	699	2,121
HSSC Income	Charitable activities	-	21,474
Service user and lunch contributions	Charitable activities	3,573	27,997
Covid income	Charitable activities	-	12,810
Thursday evening club	Charitable activities	-	5,807
		<u>1,082,408</u>	<u>1,358,595</u>

Following a change in 2016/17 to the way in which the core services are funded the organisation is no longer funded by grants but relies on the expenditure of individuals personal budgets to cover the services provided

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Charitable activities	<u>1,207,780</u>	<u>15,025</u>	<u>1,222,805</u>

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	<u>618</u>	<u>14,407</u>	<u>15,025</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Auditors remuneration	5,250	5,100
Depreciation - owned assets	24,705	27,823
Other operating leases	3,905	2,013
Surplus on disposal of fixed assets	-	(7,686)
	<u></u>	<u></u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2021 nor for the year ended 5 April 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

8. STAFF COSTS

	2021 £	2020 £
Wages and salaries	874,012	1,108,710
Social security costs	61,848	80,673
Other pension costs	41,512	53,415
	<u>977,372</u>	<u>1,242,798</u>

The average monthly number of employees during the year was as follows:

	2021 51	2020 62
Admin and support staff	<u>51</u>	<u>62</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021	2020
£60,001 - £70,000	-	1
	<u>-</u>	<u>1</u>

The combined salaries of the Chief Officer and the Administration and Finance Manager were £96,332 in the year (2020 - £112,205).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	663	-	663
Charitable activities			
Charitable activities	1,358,595	-	1,358,595
Other income	7,686	-	7,686
Total	<u>1,366,944</u>	<u>-</u>	<u>1,366,944</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,575,385	13,271	1,588,656
NET INCOME/(EXPENDITURE)	<u>(208,441)</u>	<u>(13,271)</u>	<u>(221,712)</u>
Transfers between funds	64,443	(64,443)	-
Net movement in funds	<u>(143,998)</u>	<u>(77,714)</u>	<u>(221,712)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	357,858	310,248	668,106
TOTAL FUNDS CARRIED FORWARD	<u>213,860</u>	<u>232,534</u>	<u>446,394</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property improvements £	Equipment £
COST			
At 6 April 2020	193,433	21,505	185,549
Additions	-	-	1,680
At 5 April 2021	193,433	21,505	187,229
DEPRECIATION			
At 6 April 2020	86,575	21,505	169,364
Charge for year	5,642	-	8,682
At 5 April 2021	92,217	21,505	178,046
NET BOOK VALUE			
At 5 April 2021	101,216	-	9,183
At 5 April 2020	106,858	-	16,185
	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 6 April 2020	47,771	145,205	593,463
Additions	-	-	1,680
At 5 April 2021	47,771	145,205	595,143
DEPRECIATION			
At 6 April 2020	38,763	109,081	425,288
Charge for year	1,351	9,030	24,705
At 5 April 2021	40,114	118,111	449,993
NET BOOK VALUE			
At 5 April 2021	7,657	27,094	145,150
At 5 April 2020	9,008	36,124	168,175

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	106,299	104,384
Other debtors	36,000	9,000
Prepayments and accrued income	68,030	32,297
	210,329	145,681

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 13)	76,630	38,069
Trade creditors	81,013	79,497
Pension creditor	4,997	6,295
Accruals and deferred income	40,715	14,614
	<u>203,355</u>	<u>138,475</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>76,630</u>	<u>38,069</u>

The overdraft on unrestricted funds is off set against the balance held for restricted funds and only one bank account is held.

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021	2020
	£	£
Within one year	<u>5,100</u>	<u>14,100</u>

The leases note represents one property leases (2020 - two property leases).

15. MOVEMENT IN FUNDS

	At 6.4.20	Net movement in funds	Transfers between funds	At 5.4.21
	£	£	£	£
Unrestricted funds				
General fund	174,660	(36,375)	13,902	152,187
Redundancy	39,200	-	-	39,200
	<u>213,860</u>	<u>(36,375)</u>	<u>13,902</u>	<u>191,387</u>
Restricted funds				
Day services - Muskaan	15,135	-	(13,902)	1,233
Day services - Special care (EDI)	55,944	-	-	55,944
Day services - ALPS	28,762	-	-	28,762
Voluntary services	359	-	-	359
Inclusion project	11,459	(11,459)	-	-
Aashiyana	40,853	-	-	40,853
Short Breaks	33,895	(350)	-	33,545
Minibus fund	4,127	(1,098)	-	3,029
Allocated transfers: Special care (EDI)	14,000	-	-	14,000
Allocated transfers - ALPS	20,000	-	-	20,000
Allocated services - Muskaan	8,000	-	-	8,000
	<u>232,534</u>	<u>(12,907)</u>	<u>(13,902)</u>	<u>205,725</u>
TOTAL FUNDS	<u>446,394</u>	<u>(49,282)</u>	<u>-</u>	<u>397,112</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

15. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,173,523	(1,209,898)	(36,375)
Restricted funds			
Inclusion project	-	(11,459)	(11,459)
Short Breaks	-	(350)	(350)
Minibus fund	-	(1,098)	(1,098)
	-	(12,907)	(12,907)
TOTAL FUNDS	1,173,523	(1,222,805)	(49,282)

Comparatives for movement in funds

	At 6.4.19 £	Net movement in funds £	Transfers between funds £	At 5.4.20 £
Unrestricted funds				
General fund	318,658	(208,441)	64,443	174,660
Redundancy	39,200	-	-	39,200
	357,858	(208,441)	64,443	213,860
Restricted funds				
Day services - Muskaan	52,542	-	(37,407)	15,135
Day services - Special care (EDI)	68,147	-	(12,203)	55,944
Day services - ALPS	38,882	-	(10,120)	28,762
Voluntary services	359	-	-	359
Inclusion project	-	-	11,459	11,459
Aashiyana	44,353	(3,500)	-	40,853
ROPE	1,336	-	(1,336)	-
Other day services	1,884	-	(1,884)	-
Respite holidays and other activity programmes	1,493	-	(1,493)	-
Short Breaks	42,202	(8,307)	-	33,895
Minibus fund	5,591	(1,464)	-	4,127
Allocated transfers: Special care (EDI)	14,000	-	-	14,000
Allocated transfers - ALPS	20,000	-	-	20,000
Allocated transfers - Inclusion project	11,459	-	(11,459)	-
Allocated services - Muskaan	8,000	-	-	8,000
	310,248	(13,271)	(64,443)	232,534
TOTAL FUNDS	668,106	(221,712)	-	446,394

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2021

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,366,944	(1,575,385)	(208,441)
Restricted funds			
Aashiyana	-	(3,500)	(3,500)
Short Breaks	-	(8,307)	(8,307)
Minibus fund	-	(1,464)	(1,464)
	-	(13,271)	(13,271)
TOTAL FUNDS	1,366,944	(1,588,656)	(221,712)

Transfers between funds

The charity still operates Day Services but the funding arrangements have changed. It is no longer grant funded instead individuals are charged for the service (the individuals generally receive a individual budgets/allowances). Where there is a shortfall in any year between costs and amounts charged this is met by the restricted fund.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

17. DESIGNATED RESERVES

The directors decided to transfer reserves from unrestricted funds to specific designated reserves in 2011. These reserves will remain available to meet the costs of redundancy should fundamental funding be withdrawn.

18. RESTRICTED FUNDS

EDI, ALPS, Libra and other activity programmes provide day time opportunities for people with learning disabilities including education, training, leisure and social inclusive opportunities. These are funded via individual's personal budgets provided by Rochdale M.B.C.

The Voluntary Service provided volunteering opportunities for people with learning disabilities and provided opportunities for those wishing to volunteer within disability services including 2's company and 1 to 1 friendship service. The service has currently been suspended due to a lack of specific funding.

The Inclusion Project was set up as a result of research into the needs of people with learning disabilities and their families within the South Asian Community. During the year, due to the pandemic, a lot of work was done by an existing member of staff to help this community understand what was required. Costs have been allocated accordingly.

Muskaan is a project set up in response to the need for a culturally sensitive, secure gender respite care service for adult women from South Asian communities funded via individual's budgets provided by Rochdale M. B. C. As the work of the single sex project incorporates the work of this service the trustees have agreed the transfer of the balance of the single sex project to Muskaan.

Aashiyana Asian Carers Group is a support group for Asian carers of people with disabilities, which meets once a month to exchange information, involve carers in activities and offer training. The group is funded via Carers Grant Funding, Carers Resource Centre.

ROPE is an urban based outdoor activity service. Qualified and experienced individuals are employed to develop the service and offer opportunities for people with learning disabilities, for example climbing, abseiling, walking, sports sessions etc. The service is currently suspended due to lack of funding. Beneficiaries continue to access similar activities.

The Short Breaks project (formally Saturday project) provides respite care for the full-time carers of children and young adults with learning disabilities. Funding was provided by Rochdale Metropolitan Borough Council via the carers grant. This funding ceased in the year ended 5th April 2017. A Short Breaks Service is now running for Thursday Evenings.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021**

18. RESTRICTED FUNDS - continued

Minibus fund - relates to funds being received to purchase a new minibus. A minibus was purchased in the year 2015 and the fund is now being reduced by the depreciation charge.

Libra - This project was started in October 2016 and is funded by the users to provide a service for their needs. Previously it was included as a restricted fund however the trustees have considered that as it is on a paid for basis it should be unrestricted and a transfer has been done the previous year.

Allocated transfers:-

The directors have considered it prudent to identify a part of certain projects restricted funds to provide for redundancy costs should the project be unable to obtain further funding. This allocation is still within the purposes of the funding.

Transfers:-

The charity still operates Day Services but the funding arrangements have changed. It is no longer grant funded instead individuals are charged for the service (the individuals generally receive individual budgets/allowances). Where there is a shortfall in any year between costs and amounts charged this is met by the restricted fund.