

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**

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

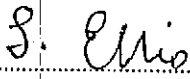
- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**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:

  
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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	61,115	-	61,115	663
<b>Charitable activities</b>	3				
Charitable activities		1,082,408	-	1,082,408	1,358,595
Other income		30,000	-	30,000	7,686
<b>Total</b>		<b>1,173,523</b>	<b>-</b>	<b>1,173,523</b>	<b>1,366,944</b>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Charitable activities		1,209,898	12,907	1,222,805	1,588,656
<b>NET INCOME/(EXPENDITURE)</b>		<b>(36,375)</b>	<b>(12,907)</b>	<b>(49,282)</b>	<b>(221,712)</b>
<b>Transfers between funds</b>	15	<b>13,902</b>	<b>(13,902)</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>		<b>(22,473)</b>	<b>(26,809)</b>	<b>(49,282)</b>	<b>(221,712)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>213,860</b>	<b>232,534</b>	<b>446,394</b>	<b>668,106</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>191,387</b>	<b>205,725</b>	<b>397,112</b>	<b>446,394</b>

The notes form part of these financial statements



**BALANCE SHEET**  
**5 APRIL 2021**

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	10	142,121	3,029	145,150	168,175
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(203,355)	-	(203,355)	(138,475)
<b>NET CURRENT ASSETS</b>		<u>49,266</u>	<u>202,696</u>	<u>251,962</u>	<u>278,219</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>191,387</u>	<u>205,725</u>	<u>397,112</u>	<u>446,394</u>
<b>NET ASSETS</b>		<u>191,387</u>	<u>205,725</u>	<u>397,112</u>	<u>446,394</u>
<b>FUNDS</b>	15				
Unrestricted funds				191,387	213,860
Restricted funds				205,725	232,534
<b>TOTAL FUNDS</b>				<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.

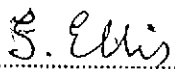
The trustees acknowledge their responsibilities for

- 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 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	(62,906)	(113,305)
Net cash used in operating activities		(62,906)	(113,305)
<b>Cash flows from investing activities</b>			
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)
<b>Change in cash and cash equivalents in the reporting period</b>		(64,586)	(121,087)
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	232,944	354,031
<b>Cash and cash equivalents at the end of the reporting period</b>	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
<b>Net cash used in operations</b>	<b><u>(62,906)</u></b>	<b><u>(113,305)</u></b>

**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)
<b>Total cash and cash equivalents</b>	<b><u>168,358</u></b>	<b><u>232,944</u></b>

**3. ANALYSIS OF CHANGES IN NET FUNDS**

	At 6.4.20 £	Cash flow £	At 5.4.21 £
<b>Net cash</b>			
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>
<b>Total</b>	<b><u>232,944</u></b>	<b><u>(64,586)</u></b>	<b><u>168,358</u></b>

## 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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	663	-	663
<b>Charitable activities</b>			
Charitable activities	1,358,595	-	1,358,595
Other income	7,686	-	7,686
<b>Total</b>	<u>1,366,944</u>	<u>-</u>	<u>1,366,944</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	1,575,385	13,271	1,588,656
<b>NET INCOME/(EXPENDITURE)</b>	<u>(208,441)</u>	<u>(13,271)</u>	<u>(221,712)</u>
<b>Transfers between funds</b>	64,443	(64,443)	-
<b>Net movement in funds</b>	<u>(143,998)</u>	<u>(77,714)</u>	<u>(221,712)</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	357,858	310,248	668,106
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>			
At 6 April 2020	193,433	21,505	185,549
Additions	-	-	1,680
At 5 April 2021	193,433	21,505	187,229
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
At 5 April 2021	101,216	-	9,183
At 5 April 2020	106,858	-	16,185
	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 6 April 2020	47,771	145,205	593,463
Additions	-	-	1,680
At 5 April 2021	47,771	145,205	595,143
<b>DEPRECIATION</b>			
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
<b>NET BOOK VALUE</b>			
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
	<b>210,329</b>	<b>145,681</b>



**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
	£	£	£	£
<b>Unrestricted funds</b>				
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>
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1,173,523	(1,209,898)	(36,375)
<b>Restricted funds</b>			
Inclusion project	-	(11,459)	(11,459)
Short Breaks	-	(350)	(350)
Minibus fund	-	(1,098)	(1,098)
	-	(12,907)	(12,907)
<b>TOTAL FUNDS</b>	<b>1,173,523</b>	<b>(1,222,805)</b>	<b>(49,282)</b>

**Comparatives for movement in funds**

	At 6.4.19 £	Net movement in funds £	Transfers between funds £	At 5.4.20 £
<b>Unrestricted funds</b>				
General fund	318,658	(208,441)	64,443	174,660
Redundancy	39,200	-	-	39,200
	357,858	(208,441)	64,443	213,860
<b>Restricted funds</b>				
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
<b>TOTAL FUNDS</b>	<b>668,106</b>	<b>(221,712)</b>	<b>-</b>	<b>446,394</b>

# 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 £
<b>Unrestricted funds</b>			
General fund	1,366,944	(1,575,385)	(208,441)
<b>Restricted funds</b>			
Aashiyana	-	(3,500)	(3,500)
Short Breaks	-	(8,307)	(8,307)
Minibus fund	-	(1,464)	(1,464)
	-	(13,271)	(13,271)
<b>TOTAL FUNDS</b>	<b>1,366,944</b>	<b>(1,588,656)</b>	<b>(221,712)</b>

### 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.