

**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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2024**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 10
<b>Report of the Independent Auditors</b>	11 to 13
<b>Statement of Financial Activities</b>	14
<b>Balance Sheet</b>	15
<b>Cash Flow Statement</b>	16
<b>Notes to the Cash Flow Statement</b>	17
<b>Notes to the Financial Statements</b>	18 to 26

**ROCHDALE GATEWAY LEISURE LIMITED**

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

<b>TRUSTEES</b>	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)
<b>COMPANY SECRETARY</b>	H A Choudhury
<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 (retired October 2023) Helen Storey (from October 2023 to June 2024 as interim CEO) David Oglaza (appointed September 2024)
<b>BANKERS</b>	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	<u>733,940</u>
	=====

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](http://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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	10,258	15,000	25,258	17,960
<b>Charitable activities</b>	3				
Charitable activities		1,610,729	-	1,610,729	1,452,102
Other income		236	-	236	-
<b>Total</b>		<u>1,621,223</u>	<u>15,000</u>	<u>1,636,223</u>	<u>1,470,062</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	4				
Charitable activities		<u>1,571,321</u>	<u>3,775</u>	<u>1,575,096</u>	<u>1,384,741</u>
<b>NET INCOME</b>		<b>49,902</b>	<b>11,225</b>	<b>61,127</b>	<b>85,321</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>547,384</u>	<u>125,429</u>	<u>672,813</u>	<u>587,492</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	<b>108,011</b>	<b>480</b>	<b>108,491</b>	117,150
<b>CURRENT ASSETS</b>					
Debtors	12	<b>169,639</b>	-	<b>169,639</b>	179,049
Cash at bank and in hand		<b><u>369,894</u></b>	<b><u>136,174</u></b>	<b><u>506,068</u></b>	<u>429,728</u>
		<b>539,533</b>	<b>136,174</b>	<b>675,707</b>	608,777
<b>CREDITORS</b>					
Amounts falling due within one year	13	<b>(50,258)</b>	-	<b>(50,258)</b>	(53,114)
<b>NET CURRENT ASSETS</b>		<b><u>489,275</u></b>	<b><u>136,174</u></b>	<b><u>625,449</u></b>	<u>555,663</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b><u>597,286</u></b>	<b><u>136,654</u></b>	<b><u>733,940</u></b>	672,813
<b>NET ASSETS</b>		<b><u>597,286</u></b>	<b><u>136,654</u></b>	<b><u>733,940</u></b>	<u>672,813</u>
<b>FUNDS</b>	15				
Unrestricted funds				<b>597,286</b>	547,384
Restricted funds				<b><u>136,654</u></b>	<u>125,429</u>
<b>TOTAL FUNDS</b>				<b><u>733,940</u></b>	<u>672,813</u>

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 £
<b>Cash flows from operating activities</b>			
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>
 <b>Cash flows from investing activities</b>			
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>
		<hr/>	<hr/>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>76,340</b>	105,822
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<u><b>429,728</b></u>	<u>323,906</u>
 <b>Cash and cash equivalents at the end of the reporting period</b>		<u><u><b>506,068</b></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**

	<b>2024</b>	2023
	£	£
<b>Net income for the reporting period (as per the Statement of Financial Activities)</b>	<b>61,127</b>	85,321
<b>Adjustments for:</b>		
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>
<b>Net cash provided by operations</b>	<b><u>80,725</u></b>	<b><u>113,348</u></b>

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

	At 6.4.23	Cash flow	At 5.4.24
	£	£	£
<b>Net cash</b>			
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>
<b>Total</b>	<b><u>429,728</u></b>	<b><u>76,340</u></b>	<b><u>506,068</u></b>

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><b>21,830</b></u>	<u><b>12,514</b></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><b>1,610,729</b></u>	<u><b>1,452,102</b></u>

**4. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Charitable activities	<u><b>1,546,320</b></u>	<u><b>28,776</b></u>	<u><b>1,575,096</b></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><b>1,546,320</b></u>	<u><b>1,367,542</b></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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	13,118	4,842	17,960
<b>Charitable activities</b>			
Charitable activities	<u>1,452,102</u>	<u>-</u>	<u>1,452,102</u>
<b>Total</b>	<u>1,465,220</u>	<u>4,842</u>	<u>1,470,062</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>1,381,456</u>	<u>3,285</u>	<u>1,384,741</u>
<b>NET INCOME</b>	83,764	1,557	85,321
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>463,620</u>	<u>123,872</u>	<u>587,492</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>547,384</u></u>	<u><u>125,429</u></u>	<u><u>672,813</u></u>

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Leasehold property improvements £	Equipment £
<b>COST</b>			
At 6 April 2023	<b>193,433</b>	<b>21,505</b>	<b>168,894</b>
Additions	-	-	7,322
Disposals	<u>-</u>	<u>-</u>	<u>-</u>
At 5 April 2024	<u><b>193,433</b></u>	<u><b>21,505</b></u>	<u><b>176,216</b></u>
<b>DEPRECIATION</b>			
At 6 April 2023	<b>103,501</b>	<b>21,505</b>	<b>161,860</b>
Charge for year	<b>4,510</b>	-	<b>4,617</b>
Eliminated on disposal	<u>-</u>	<u>-</u>	<u>-</u>
At 5 April 2024	<u><b>108,011</b></u>	<u><b>21,505</b></u>	<u><b>166,477</b></u>
<b>NET BOOK VALUE</b>			
At 5 April 2024	<u><u><b>85,422</b></u></u>	<u><u>-</u></u>	<u><u><b>9,739</b></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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>Unrestricted funds</b>			
General fund	508,184	49,902	558,086
Designated fund	<u>39,200</u>	<u>-</u>	<u>39,200</u>
	<b>547,384</b>	<b>49,902</b>	<b>597,286</b>
<b>Restricted funds</b>			
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>
	<b><u>125,429</u></b>	<b><u>11,225</u></b>	<b><u>136,654</u></b>
<b>TOTAL FUNDS</b>	<b><u><u>672,813</u></u></b>	<b><u><u>61,127</u></u></b>	<b><u><u>733,940</u></u></b>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,621,223	(1,571,321)	49,902
<b>Restricted funds</b>			
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>
	<b><u>15,000</u></b>	<b><u>(3,775)</u></b>	<b><u>11,225</u></b>
<b>TOTAL FUNDS</b>	<b><u><u>1,636,223</u></u></b>	<b><u><u>(1,575,096)</u></u></b>	<b><u><u>61,127</u></u></b>

**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 £
<b>Unrestricted funds</b>			
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
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	1,465,220	(1,381,456)	83,764
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.