

COLCHESTER GATEWAY CLUBS

England & Wales · Charity number 1063731

Details

Other names	THURSDAY (GATEWAY) CLUB, THURSDAY (GATEWAY) CLUB COLCHESTER, COLCHESTER GATEWAY CLUBS
Status	Registered
Legal form	Other
Registered	1997-07-31
Register	View on the Charity Commission register

Contact

Address	Kingsland 86 London Road Colchester Essex CO3 9DW
Phone	07999278472
Email	mhudson@colchestergateway.org.uk
Website	www.colchestergatewayclubs.org

Activities

Objects: A) THE RELIEF OF PEOPLE WITH A LEARNING DISABILITY IN PARTICULAR BY THE PROVISION OF HELP AND SUPPORT FOR THEM AND FOR THEIR FAMILIES, DEPENDANTS AND CARERS, AND TO PREVENT LEARNING DISABILITIES FOR THE PUBLIC BENEFIT; ANDB) TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR THE RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PEOPLE WHO HAVE NEED THEREOF BY REASON OF LEARNING DISABILITY WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE.

Activities: Colchester Gateway Clubs provides social clubs and activities for adults with learning disabilities. Our activities include craft, art, socialising, drama, music, dance, disco, trips, weekends away. We also provide an advocacy and support service to people with learning disabilities and their families/carers.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Other Charitable Activities
- **What:** General Charitable Purposes, Disability, Recreation, Other Charitable Purposes
- **Who:** People With Disabilities

Geography

- **Area of benefit:** NOT DEFINED BUT IN PRACTICE COLCHESTER
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£222,145	£235,711	-	-
2024-05-31	£230,899	£234,520	-	-
2023-05-31	£176,721	£214,309	-	-
2022-05-31	£190,203	£176,020	-	-
2021-05-31	£189,865	£145,959	-	-

Trustees

Name	Role	Appointed
Jordan Southgate		2017-04-24
Juliette Ackerman		2022-11-15
MARTIN LEMON		2020-10-26
SANDRA DAWN HILL		
Susan Jane Cadogan		2019-07-15
VERONICA ELLEN SCRIVEN		

COLCHESTER GATEWAY CLUBS

England & Wales - Charity number 1063731

Accounts

COLCHESTER GATEWAY CLUBS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

COLCHESTER GATEWAY CLUBS

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COLCHESTER GATEWAY CLUBS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2025

Trustees	V Scriven, Chair S Cadogan, Treasurer S Hill, Secretary J Southgate M Lemon S Anderton (resigned 7 May 2025) J Ackerman
Charity registered number	1063731
Principal office	Kingsland 86 London Road Colchester Essex CO3 9DW
Senior management team	V Gamble (until 15 August 2025) and A Hudson, Charity Managers
Co-opted Treasurer	A Hudson
Accountants	Griffin Chapman 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR
Bankers	Metro Bank PLC One Southampton Row London WC1B 5HA

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

The Trustees present their annual report together with the financial statements of the charity for the 1 June 2024 to 31 May 2025.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting 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.

Where compliance with legislation or accounting standards is inconsistent with the requirement to give a true and fair view, this is stated in the notes to the accounts and the Trustees conclude that the financial statements give a true and fair view.

The charity was established on 1st June 1997 following the split from Essex County Council of the Thursday Gateway Club, and is established under a constitution dated 31st May 1997, updated 21st October 2018. The trust is affiliated to the National Federation of Gateway Clubs. The trust became a registered charity on 31st July 1997.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Objectives and activities

a. Policies and objectives

The charity is established to enable people with learning disabilities to access leisure and social activities in the community and for opportunities for personal development including self advocacy.

The charity campaigns for and with people with learning disabilities for the rights of people with learning disabilities and works with other organisations and groups for the benefit of people with learning disabilities.

These objects are supported by entrance fees, donations and fundraising activities, together with income from weekends and trips away.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the charity

Colchester Gateway Clubs continues to provide quality support and services for people with learning disabilities and their family and carers.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Achievements and performance (continued)

b. Review of activities

Our clubs and activities continue to grow, and our Advocacy and Support Service remain vitally important for the health and wellbeing of the Learning Disabled community.

Clubs

Our Tuesday club which is a vibrant evening social club held at Kingsland Church is very popular with its programme of monthly disco's, quizzes, bingo and weekly art and crafts. In Tendring there has been a Wednesday wellbeing club and on Thursdays there has been a Ukulele Club in Old Heath. Our Thursday Club at Foxash in Lawford continues to offer our members the opportunity to take part in all forms of fitness including dance sessions with Dance East, gardening, cooking, art and crafts. Our Friday evening social club held at Foxash Social Club in Lawford provides weekly discos and the very popular 'Open mic' nights. Gateway hires venues locally, ensuring that our clubs and are activities are best placed to support those who need us most.

Advocacy

The Advocacy and Support team continue to work across the area visiting the most vulnerable in their homes and finding solutions to problems. They often help to apply for benefits and resources which have a massive impact upon the individuals and families. We now have four advocates and a support worker, working to capacity across the area.

Members Committee

We have an active Members Committee, who not only contribute to decisions about the direction of work, but they also volunteer at Clubs and special events. Our members committee changes periodically so that anyone wanting to have a role within the committee can have a chance.

Roy Clarke Award Scheme (RCAS)

The award scheme named after our late Chairperson, Roy Clarke has continued to be popular and our award participants have enjoyed taking part and learning new skills resulting in regular award presentation events.

Respite

We continue to receive money from Colchester Catalyst Charity to disperse for respite. This service has been seen as a lifesaver by many families in urgent need of a break and unable to access statutory services.

Holidays & Special Events

We were delighted to offer our Wild Duck Holiday in Norfolk and Wellbeing Holiday in Mersea again this year, which were very successful. They were enjoyed by our members and provided much needed respite to families and a chance to try out new things for many of our members who attend.

Due to the support of a group of volunteers we have been able to offer our members the opportunity to attend a Valentines ball and Halloween ball where everyone sat down to a three-course meal followed by a disco. Everyone enjoyed being able to dress up and dance the night away with their friends.

Christmas is always a busy time for the charity and because of the help of volunteers and staff, our members were able to enjoy a Christmas meal and disco and our Advocacy & Support staff were able to distribute Christmas hampers to those in need via a successful grant application.

c. Fundraising activities and income generation

We continue to apply for grants to fund our activities. Part of our focus has been to secure funding for the Advocacy and Support Service from a single source and we are very grateful to the National Lottery Community Fund which has awarded us a three-year grant. This takes away the previous pressure of applying for and reporting on multiple grants throughout the year. Our priority and focus for the next financial year are to secure

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

Achievements and performance (continued)

funding for core costs.

We would like to thank the following for their generous grants which have enabled us to continue offering our services to people with Learning Disabilities and their families: -

Community 360 & Tendring CVST Live Well Funding
Community 360 Hyperlocal Fund
Essex Community Foundation
Essex Association of Local Councils
Grassroots
Mencap Together Fund
National Lottery Community Fund

Finally, my thanks go to everyone who has supported the charity this year and to the club staff, Advocacy and Support staff and volunteers for their hard work and dedication to the charity. Without their support we could not be the great service that we are.

Special thanks go to the Managers, Administrator and the Trustees for their tireless work.

d. Investment policy and performance

The Trustees acknowledge the need to consider maximising any potential for income from reserves held by the charity, however they also acknowledge the requirement to ensure these funds are invested in low risk opportunities.

Financial review

a. Financial review and Reserves policy

The attached financial statements show the current state of the finances, which the committee consider to be sound.

In the year ended 31 May 2025, there was an in year deficit of £13,566.

Expenditure exceeded income in this year, as a result of actively spending monies accrued over previous years in line with the charitable objectives.

The charity's policy on reserves is to maintain adequate funding to enable the continuance of the charity for a minimum of three months. Three months of unrestricted costs is roughly £30,000.

These free reserves are maintained on deposit.

General unrestricted funds at 31 May 2025 were £70,559. By removing fixed assets of £2,003, which would need to be disposed of to release funds, this leaves free reserves of £68,556 at year end.

Details of reserves are shown in notes 15 to the accounts.

The trustees acknowledge that reserves being carried forward are higher than the reserves policy levels aimed for. In this year and the next, there has and will be a continued move towards increased activity levels, with the aim of making best use of these excess reserves.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2025

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. Financial risk management objectives and policies

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that procedures are established in order to manage those risks. The trustees review the risks the charity may face on a regular basis. The establishment of policies and procedures are designed to mitigate those risks identified and to minimise any potential impact on the charity should any of these risks materialise.

Structure, governance and management

a. Constitution

The trustees form the managing committee, whose members are elected and appointed on an annual basis, with the officers being elected from the membership of the managing committee. The Annual General Meeting is held in October/November each year.

Co-opted trustees can attend meetings but have no voting rights and there is no requirement to attend.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

All organisational and decision making is made by the trustees at regular trustee meetings. All decisions are made by majority vote and the administrator is consulted beforehand.

The members committee continues to meet once a month and actively takes part in decision making.

The Trustees are also informed by the Treasurer and Charity Managers, in their roles as management for the charity.

d. Related party relationships

The charity is affiliated to Royal Mencap and works in co-operation with Stepping Stones and Colchester CVS amongst other bodies.

Any related party transactions falling under the Charity SORP definition are reported in the notes to the accounts.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2025

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

* The law applicable to charities in England & Wales 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 charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

V. Scriven.....

V Scriven

Chair of Trustees

Date: 17 March 2026

COLCHESTER GATEWAY CLUBS

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2025

Independent examiner's report to the Trustees of Colchester Gateway Clubs ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2025.

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Mr D Aldworth

Dated:

23 March 2026

CERTIFIED ACCOUNTANT

Griffin Chapman

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

COLCHESTER GATEWAY CLUBS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Income from:					
Donations and legacies	4	12,440	126,705	139,145	148,715
Charitable activities	5	76,388	-	76,388	74,535
Other trading activities	6	2,923	-	2,923	2,057
Investments	7	3,689	-	3,689	5,592
Total income		95,440	126,705	222,145	230,899
Expenditure on:					
Charitable activities		96,541	139,170	235,711	234,520
Total expenditure		96,541	139,170	235,711	234,520
Net movement in funds		(1,101)	(12,465)	(13,566)	(3,621)
Reconciliation of funds:					
Total funds brought forward		71,660	68,173	139,833	143,454
Net movement in funds		(1,101)	(12,465)	(13,566)	(3,621)
Total funds carried forward		70,559	55,708	126,267	139,833

The Statement of financial activities includes all gains and losses recognised in the year.


The notes on pages 11 to 27 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

**BALANCE SHEET
AS AT 31 MAY 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	12	2,003	2,946
		<u>2,003</u>	<u>2,946</u>
Current assets			
Debtors	13	600	857
Cash at bank and in hand		126,990	138,600
		<u>127,590</u>	<u>139,457</u>
Current liabilities			
Creditors: amounts falling due within one year	14	(3,326)	(2,570)
Net current assets		<u>124,264</u>	<u>136,887</u>
Total assets less current liabilities		<u>126,267</u>	<u>139,833</u>
Net assets excluding pension asset		<u>126,267</u>	<u>139,833</u>
Total net assets		<u><u>126,267</u></u>	<u><u>139,833</u></u>
Charity funds			
Restricted funds	15	55,708	68,173
Unrestricted funds	15	70,559	71,660
Total funds		<u><u>126,267</u></u>	<u><u>139,833</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

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V Scriven
 Chair of Trustees

Date: 17 March 2026

The notes on pages 11 to 27 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

1. General information

The charity is unincorporated and is registered in England and Wales with the Charities Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on an accruals basis in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Colchester Gateway Clubs meets the definition of a public benefit entity under FRS 102.

The presentation currency is £GBP.

2.2 Income

All income is 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities upon the completion of the relevant performance-related conditions. Other grants that are not subject to performance-related conditions are credited to the Statement of financial activities as the grant proceeds are received. Grants received prior to the revenue recognition criteria being satisfied are recognised as a liability.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	- 25% straight line
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COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

2. Accounting policies (continued)

2.13 Redundancy costs

Redundancy costs and termination payments are charged to the income statement in the year in which an irrevocable commitment is made to incur the costs.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

However, there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

4. Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	12,440	3,534	15,974
Grants	-	123,171	123,171
Total 2025	12,440	126,705	139,145

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Donations	2,046	2,151	4,197
Grants	-	141,359	141,359
Government grants	-	3,159	3,159
<i>Total 2024</i>	<i>2,046</i>	<i>146,669</i>	<i>148,715</i>

5. Income from charitable activities

	Unrestricted funds 2025 £	Total funds 2025 £
Trips	5,960	5,960
Entrance fees	70,428	70,428
Total 2025	76,388	76,388

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

5. Income from charitable activities (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Trips	4,692	4,692
Entrance fees	69,843	69,843
<i>Total 2024</i>	<i>74,535</i>	<i>74,535</i>

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2025 £	Total funds 2025 £
Fundraising events	2,923	2,923

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Fundraising events	<i>2,057</i>	<i>2,057</i>

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £
Deposit interest	3,689	3,689

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

7. Investment income (continued)

	<i>Unrestricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Deposit interest	5,592	5,592

8. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Support costs 2025 £	Total funds 2025 £
Trips, weekend and other events	6,965	-	6,965
Club activity costs	8,260	-	8,260
RCAS/Advocacy & Support projects	18,008	-	18,008
Other support costs	-	202,478	202,478
Total 2025	33,233	202,478	235,711

	<i>Activities undertaken directly 2024 £</i>	<i>Support costs 2024 £</i>	<i>Total funds 2024 £</i>
Fundraising activities	140	-	140
Trips, weekend and other events	4,135	-	4,135
Club activity costs	8,278	-	8,278
RCAS/Advocacy & Support projects	23,347	-	23,347
Other support costs	-	198,620	198,620
<i>Total 2024</i>	<i>35,900</i>	<i>198,620</i>	<i>234,520</i>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2025 £	<i>Total funds 2024 £</i>
Staff costs	160,970	158,729
Depreciation on fixed assets	894	603
Respite care and activities	15,030	13,729
Legal and professional	1,781	5,453
Rent	11,102	9,197
Telephone	593	186
Repairs & equipment	520	160
Printing and stationery	1,165	2,007
Course fees and expenses	123	-
Insurance	1,364	1,197
Payroll fees	763	834
Sundry expenses	1,432	1,158
(Profit)/loss on disposal of assets	49	-
Governance costs	6,262	5,268
Travel expenses	430	99
	202,478	<i>198,620</i>
	202,478	<i>198,620</i>

9. Independent examiner's remuneration

	2025 £	<i>2024 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	400	400
Fees payable to the charity's independent examiner in respect of: All other services not included above	2,240	1,880
	2,240	<i>1,880</i>
	2,240	<i>1,880</i>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

10. Staff costs

	2025 £	2024 £
Wages and salaries	153,577	152,325
Social security costs	4,941	3,979
Contribution to defined contribution pension schemes	2,452	2,425
	<u>160,970</u>	<u>158,729</u>

10% of the salary costs for key management are included within governance costs rather than in staff costs above.

Governance costs also include accountancy and independent examination fees.

Payroll and pension related costs are attributed between restricted and unrestricted funds in line with the activity being worked on by staff members.

The average number of persons employed by the charity during the year was as follows:

	2025 No.	2024 No.
Management	2	2
Administrator	1	1
Club Assistants	10	10
Advocates	3	3
Support workers	1	1
	<u>17</u>	<u>17</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises those listed on page 1. The total amount of employee benefits (including employer pension contributions received by key management for their services to the charity was £50,303 (2024: £29,878).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 May 2025, no Trustee expenses have been incurred (2024 - £NIL).

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 June 2024	13,219
Disposals	(6,253)
At 31 May 2025	6,966
Depreciation	
At 1 June 2024	10,273
Charge for the year	894
On disposals	(6,204)
At 31 May 2025	4,963
Net book value	
At 31 May 2025	2,003
<i>At 31 May 2024</i>	2,946

13. Debtors

	2025 £	<i>2024 £</i>
Due within one year		
Other debtors	-	299
Prepayments and accrued income	600	558
	600	857

14. Creditors: Amounts falling due within one year

	2025 £	<i>2024 £</i>
Other creditors	396	-
Accruals and deferred income	2,930	2,570

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

14. Creditors: Amounts falling due within one year (continued)

2025 £	2024 £
<u>3,326</u>	<u>2,570</u>

Deferred income is made up of incoming resources from grants and funding which qualify for deferral under the Charity SORP.

There was no deferred income at the year end in 2025 or 2024.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

15. Statement of funds

Statement of funds - current year

	Balance at 1 June 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2025 £
Unrestricted funds					
Designated funds					
Designated Fund	2,750	-	-	(2,750)	-
Contingency Fund	13,000	-	-	(13,000)	-
	<u>15,750</u>	<u>-</u>	<u>-</u>	<u>(15,750)</u>	<u>-</u>
General funds					
General Funds - all funds	<u>55,910</u>	<u>95,440</u>	<u>(96,541)</u>	<u>15,750</u>	<u>70,559</u>
Total Unrestricted funds	<u>71,660</u>	<u>95,440</u>	<u>(96,541)</u>	<u>-</u>	<u>70,559</u>
Restricted funds					
Restricted Funds - other	45,441	24,554	(68,688)	-	1,307
National Lottery Community Fund	22,732	102,151	(70,482)	-	54,401
	<u>68,173</u>	<u>126,705</u>	<u>(139,170)</u>	<u>-</u>	<u>55,708</u>
Total of funds	<u><u>139,833</u></u>	<u><u>222,145</u></u>	<u><u>(235,711)</u></u>	<u><u>-</u></u>	<u><u>126,267</u></u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

15. Statement of funds (continued)

The designated fund was for new projects and had been set aside by the trustees to provide for new project expenditure as and when it arises. It was represented by cash held at the bank.

The contingency fund was set aside by the trustees for future contingencies and was represented by cash held at the bank.

During the year, the trustees decided to transfer remaining balances into the general unrestricted fund, as there was no specific need for the designations.

Future needs in excess of income in any year will be funded from general unrestricted reserves.

Remaining transfers represent the net effect of restricted funds being used to cover allowable expenditure and core costs and unrestricted funds, being used to cover costs within projects funded by restricted grants and other receipts.

The National Lottery Community Fund reserve represents grant funding through the RC London and South East Region programme.

During the year ended 31 May 2025, costs in excess of the funding have been treated as unrestricted expenditure and included as costs in the general fund.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 May 2024</i>
	£	£	£	£
Unrestricted funds				
Designated funds				
Designated Fund	2,750	-	-	2,750
Contingency Fund	13,000	-	-	13,000
	<u>15,750</u>	<u>-</u>	<u>-</u>	<u>15,750</u>
	<i>Balance at 1 June 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 May 2024</i>
	£	£	£	£
General funds				
General Funds - all funds	93,495	84,230	(121,815)	55,910
	<u>109,245</u>	<u>84,230</u>	<u>(121,815)</u>	<u>71,660</u>
Restricted funds				
Restricted Funds - other	34,209	105,205	(93,973)	45,441
National Lottery Community Fund	-	41,464	(18,732)	22,732
	<u>34,209</u>	<u>146,669</u>	<u>(112,705)</u>	<u>68,173</u>
	<u>143,454</u>	<u>230,899</u>	<u>(234,520)</u>	<u>139,833</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

16. Summary of funds

Summary of funds - current year

	Balance at 1 June 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2025 £
Designated funds	15,750	-	-	(15,750)	-
General funds	55,910	95,440	(96,541)	15,750	70,559
Restricted funds	68,173	126,705	(139,170)	-	55,708
	<u>139,833</u>	<u>222,145</u>	<u>(235,711)</u>	<u>-</u>	<u>126,267</u>

Summary of funds - prior year

	<i>Balance at 1 June 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 May 2024 £</i>
Designated funds	15,750	-	-	15,750
General funds	93,495	84,230	(121,815)	55,910
Restricted funds	34,209	146,669	(112,705)	68,173
	<u>143,454</u>	<u>230,899</u>	<u>(234,520)</u>	<u>139,833</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	2,003	-	2,003
Current assets	71,882	55,708	127,590
Creditors due within one year	(3,326)	-	(3,326)
Total	<u>70,559</u>	<u>55,708</u>	<u>126,267</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2024 £</i>	<i>Restricted funds 2024 £</i>	<i>Total funds 2024 £</i>
Tangible fixed assets	2,897	49	2,946
Current assets	68,763	70,694	139,457
Creditors due within one year	-	(2,570)	(2,570)
Total	<u>71,660</u>	<u>68,173</u>	<u>139,833</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge is included in restricted expenditure and represents contributions payable by the charity to the fund and amounted to £2,452 (2024 - £2,425).

At the year end £396 was payable to the fund at the balance sheet date (2024: £Nil).

19. Related party transactions

During the year, the spouse of the former Charity Manager was employed by the charity on a full time contract basis, on standard terms, as a Finance Administrator.

During the year, a family member of the Trustee, M Lemon, provided dance sessions to the Charity at a total cost of £Nil (2024: £120).

There were no donations received from trustees in the year (2024: £Nil).

20. Funds received as an agent

The charity receives funds from Colchester Catalyst charity on behalf of applicants to cover eligible respite costs. Grants and other receipts received during the year totalled £17,000 and related outgoings were £15,780. The balance carried forward of a surplus of £1,307 (2024: surplus of £87) is held as agent for Colchester Catalyst charity, for future distribution.

These amounts are included in the figures within the charity's Statement of Financial Activities and Balance Sheet.

COLCHESTER GATEWAY CLUBS

England & Wales - Charity number 1063731

Accounts

COLCHESTER GATEWAY CLUBS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2024

COLCHESTER GATEWAY CLUBS

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COLCHESTER GATEWAY CLUBS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2024

Trustees	V Scriven, Chair S Cadogan, Treasurer S Hill, Secretary L Warland (resigned 29 August 2023) J Southgate M Lemon S Anderson J Ackerman M Hudson, Co-opted Treasurer (appointed 1 November 2023)
Charity registered number	1063731
Principal office	Kingsland 86 London Road Colchester Essex CO3 9DW
Senior management team	V Gamble and A Hudson, Charity Managers
Accountants	Griffin Chapman 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR
Bankers	Metro Bank PLC One Southampton Row London WC1B 5HA

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2024

The Trustees present their annual report together with the financial statements of the charity for the 1 June 2023 to 31 May 2024.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting 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.

Where compliance with legislation or accounting standards is inconsistent with the requirement to give a true and fair view, this is stated in the notes to the accounts and the Trustees conclude that the financial statements give a true and fair view.

The charity was established on 1st June 1997 following the split from Essex County Council of the Thursday Gateway Club, and is established under a constitution dated 31st May 1997, updated 21st October 2018. The trust is affiliated to the National Federation of Gateway Clubs. The trust became a registered charity on 31st July 1997.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

Objectives and activities

a. Policies and objectives

The charity is established to enable people with learning disabilities to access leisure and social activities in the community and for opportunities for personal development including self advocacy.

The charity campaigns for and with people with learning disabilities for the rights of people with learning disabilities and works with other organisations and groups for the benefit of people with learning disabilities.

These objects are supported by entrance fees, donations and fundraising activities, together with income from weekends and trips away.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the charity

Gateway remains a forerunner in third sector services for people with learning disabilities and their family and carers. Our clubs and activities continue to grow, and our Advocacy and Support Service is second to none.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

Achievements and performance (continued)

b. Review of activities

Our services remain vitally important for the health and wellbeing of the Learning Disabled community.

Clubs

Gateway members benefit from an activity every day of the week. On Mondays, our Roy Clarke Award Scheme uses Old Heath Community Centre to run activities. Tuesdays there is a vibrant evening social club held at Kingsland Church. Wednesdays there is a wellbeing club held at Cadows in Clacton and on Thursdays there is a Ukulele Club in Old Heath, and an active Club at Foxash in Lawford. Fridays there is a regular art club, and an evening social club held at Foxash Social Club Lawford. Gateway hires venues locally, ensuring that our clubs and are activities are best placed to support those who need us most.

Advocacy

The Advocacy and Support team continue to work across the area visiting the most vulnerable in their homes and finding solutions to problems. They often help to apply for benefits and resources which have a massive impact upon the individuals and families. We now have four advocates and a support worker, working to capacity across the area.

Members Committee

We have an active Members Committee, who not only contribute to decisions about the direction of work, but they also volunteer at Clubs and special events. Our members committee changes periodically so that anyone wanting to have a role within the committee can have a chance.

Roy Clarke Award Scheme (RCAS)

A year into the scheme and we have seen many people attend our courses, learning a new skill, helping their community, writing stories. The award is named after our late Chairperson, Roy Clarke and we are hoping that the coming year will see this scheme recognised throughout the city and surrounding areas. Holding a safety course in both Colchester and Clacton and a health course in Colchester has been a great achievement for the Charity and I thank all those involved in making this idea a thriving reality.

Respite

We continue to receive money from Colchester Catalyst Charity to disperse for respite. This service has been seen as a lifesaver by many families in urgent need of a break and unable to access statutory services.

Holidays

We were delighted to offer our Wild Duck Holiday in Norfolk and Women's Wellbeing Holiday in Mersea again this year, which were very successful. They were enjoyed by our members and provided much needed respite to families and a chance to try out new things for many of our members who attend.

c. Fundraising activities and income generation

We continue to apply for grants to fund our activities. This year we have been far more focussed in our approach, applying for just 9 grants, with 6 being awarded. Part of our focus has been to secure funding for the Advocacy and Support Service from a single source and we are very grateful to the national Lottery Community Fund which has awarded us a three-year grant. This takes away the previous pressure of applying for and reporting on multiple grants throughout the year. Our priority and focus for the next financial year are to secure funding for core costs

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

Achievements and performance (continued)

We would like to thank the following for their generous grants which have enabled us to continue offering our services to people with Learning Disabilities and their families: -

Community 360 & Tendring CVST Live Well Funding
Community 360 Hyperlocal Fund
Essex Community Foundation
Essex Association of Local Councils
Grassroots
Mencap Together Fund
National Lottery Community Fund

Finally, my thanks go to everyone who has supported the charity this year and to the club staff, Advocacy and Support staff and volunteers for their hard work and dedication to the charity. Without their support we could not be the great service that we are.

Special thanks go to the Managers, Administrator and the Trustees for their tireless work.

d. Investment policy and performance

The Trustees acknowledge the need to consider maximising any potential for income from reserves held by the charity, however they also acknowledge the requirement to ensure these funds are invested in low risk opportunities.

Financial review

a. Financial review and Reserves policy

The attached financial statements show the current state of the finances, which the committee consider to be sound.

In the year ended 31 May 2024, there was an in year deficit of £3,621. Expenditure exceeded income in this year, as a result of actively spending monies accrued over previous years in line with the charitable objectives.

The charity's policy on reserves is to maintain adequate funding to enable the continuance of the charity for a minimum of three months. Three months of unrestricted costs is roughly £30,000.

These free reserves are maintained on deposit.

Ignoring the designated funds, unrestricted funds at 31 May 2024 were £55,910. By removing fixed assets of £2,897, which would need to be disposed of to release funds, this leaves free reserves of £53,013 at year end.

Details of reserves are shown in notes 15 and 17 to the accounts.

The trustees acknowledge that reserves being carried forward are higher than the reserves policy levels aimed for. In this year and the next, there has and will be a continued move towards increased activity levels, with the aim of making best use of these excess reserves.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2024

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. Financial risk management objectives and policies

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that procedures are established in order to manage those risks. The trustees review the risks the charity may face on a regular basis. The establishment of policies and procedures are designed to mitigate those risks identified and to minimise any potential impact on the charity should any of these risks materialise.

Structure, governance and management

a. Constitution

The trustees form the managing committee, whose members are elected and appointed on an annual basis, with the officers being elected from the membership of the managing committee. The Annual General Meeting is held in October/November each year.

Co-opted trustees can attend meetings but have no voting rights and there is no requirement to attend.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

All organisational and decision making is made by the trustees at regular trustee meetings. All decisions are made by majority vote and the administrator is consulted beforehand.

The members committee continues to meet once a month and actively takes part in decision making.

d. Related party relationships

The charity is affiliated to Royal Mencap and works in co-operation with Stepping Stones and Colchester CVS amongst other bodies.

Any related party transactions falling under the Chairy SORP definition are reported in the notes to the accounts.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....*V. Scriven*.....

V Scriven

Chair of Trustees

Date: *5 November 2024*

COLCHESTER GATEWAY CLUBS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2024

Independent examiner's report to the Trustees of Colchester Gateway Clubs ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2024.

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Mr D Aldworth

Dated:

7 November 2024

CERTIFIED ACCOUNTANT

Griffin Chapman

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

COLCHESTER GATEWAY CLUBS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and legacies	4	2,046	146,669	148,715	111,980
Charitable activities	5	74,535	-	74,535	59,562
Other trading activities	6	2,057	-	2,057	2,351
Investments	7	5,592	-	5,592	2,828
Total income		<u>84,230</u>	<u>146,669</u>	<u>230,899</u>	<u>176,721</u>
Expenditure on:					
Charitable activities		121,815	112,705	234,520	214,309
Total expenditure		<u>121,815</u>	<u>112,705</u>	<u>234,520</u>	<u>214,309</u>
Net movement in funds		<u>(37,585)</u>	<u>33,964</u>	<u>(3,621)</u>	<u>(37,588)</u>
Reconciliation of funds:					
Total funds brought forward		109,245	34,209	143,454	181,042
Net movement in funds		(37,585)	33,964	(3,621)	(37,588)
Total funds carried forward		<u>71,660</u>	<u>68,173</u>	<u>139,833</u>	<u>143,454</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 26 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

**BALANCE SHEET
AS AT 31 MAY 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	12	2,946	1,023
		<u>2,946</u>	<u>1,023</u>
Current assets			
Debtors	13	857	1,228
Cash at bank and in hand		138,600	193,772
		<u>139,457</u>	<u>195,000</u>
Creditors: amounts falling due within one year	14	(2,570)	(52,569)
Net current assets		<u>136,887</u>	<u>142,431</u>
Total assets less current liabilities		<u>139,833</u>	<u>143,454</u>
Net assets excluding pension asset		<u>139,833</u>	<u>143,454</u>
Total net assets		<u><u>139,833</u></u>	<u><u>143,454</u></u>
Charity funds			
Restricted funds	15	68,173	34,209
Unrestricted funds	15	71,660	109,245
Total funds		<u><u>139,833</u></u>	<u><u>143,454</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
V Scriven
 Chair of Trustees

Date: 5 November 2024

The notes on pages 11 to 26 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

1. General information

The charity is unincorporated and is registered in England and Wales with the Charities Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared on an accruals basis in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Colchester Gateway Clubs meets the definition of a public benefit entity under FRS 102.

The presentation currency is £GBP.

2.2 Income

All income is 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants are included in the Statement of financial activities on a receivable basis.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	- 25% straight line
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COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

2. Accounting policies (continued)

2.13 Redundancy costs

Redundancy costs and termination payments are charged to the income statement in the year in which an irrevocable commitment is made to incur the costs.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

However, there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

4. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Donations	2,046	2,151	4,197
Grants	-	141,359	141,359
Government grants	-	3,159	3,159
Total 2024	2,046	146,669	148,715

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Donations	6,468	1,200	7,668
Grants	5,000	98,433	103,433
Government grants	-	879	879
<i>Total 2023</i>	<i>11,468</i>	<i>100,512</i>	<i>111,980</i>

5. Income from charitable activities

	Unrestricted funds 2024 £	Total funds 2024 £
Weekends	-	-
Trips	4,692	4,692
Entrance fees	69,843	69,843
Total 2024	74,535	74,535

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

5. Income from charitable activities (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Weekends	30	30
Trips	3,048	3,048
Entrance fees	56,484	56,484
<i>Total 2023</i>	<i>59,562</i>	<i>59,562</i>

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £
Fundraising events	2,057	2,057
	2,057	2,057

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising events	2,351	2,351
	2,351	2,351

7. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £
Deposit interest	5,592	5,592
	5,592	5,592

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

7. Investment income (continued)

	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Deposit interest	2,828	2,828

8. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Fundraising activities	140	-	140
Trips, weekend and other events	4,135	-	4,135
Club activity costs	8,278	-	8,278
RCAS/Advocacy & Support projects	23,347	-	23,347
Other support costs	-	198,620	198,620
Total 2024	35,900	198,620	234,520

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Fundraising activities	307	-	307
Trips, weekend and other events	5,598	-	5,598
Club activity costs	5,623	-	5,623
RCAS/Advocacy & Support projects	24,089	-	24,089
Other support costs	-	178,692	178,692
<i>Total 2023</i>	<u>35,617</u>	<u>178,692</u>	<u>214,309</u>

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Staff costs	158,729	141,159
Depreciation on fixed assets	603	1,196
Respite care and activities	13,729	12,620
Legal and professional	5,453	-
Rent	9,197	8,437
Telephone	186	227
Repairs & equipment	160	418
Printing and stationery	2,007	1,281
Course fees and expenses	-	385
Insurance	1,197	1,212
Payroll fees	834	1,119
Sundry expenses	1,158	6,276
Governance costs	5,268	3,898
Travel expenses	99	464
	<u>198,620</u>	<u>178,692</u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

9. Independent examiner's remuneration

	2024	<i>2023</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	400	400
Fees payable to the charity's independent examiner in respect of: All other services not included above	1,880	<i>1,880</i>
	<u><u>1,880</u></u>	<u><u>1,880</u></u>

10. Staff costs

	2024	<i>2023</i>
	£	£
Wages and salaries	152,325	<i>135,614</i>
Social security costs	3,979	<i>3,387</i>
Contribution to defined contribution pension schemes	2,425	<i>2,158</i>
	<u><u>158,729</u></u>	<u><u>141,159</u></u>

10% of the salary costs for key management are included within governance costs rather than in staff costs above.

Governance costs also include accountancy and independent examination fees.

Payroll and pension related costs are attributed between restricted and unrestricted funds in line with the activity being worked on by staff members.

The average number of persons employed by the charity during the year was as follows:

	2024	<i>2023</i>
	No.	No.
Management	2	<i>2</i>
Administrator	1	<i>1</i>
Club Assistants	10	<i>8</i>
Advocates	3	<i>3</i>
Support workers	1	<i>1</i>
	<u><u>17</u></u>	<u><u>15</u></u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

10. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises those listed on page 1. The total amount of employee benefits (including employer pension contributions received by key management for their services to the charity was £29,878 (2023: £16,784).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 May 2024, no Trustee expenses have been incurred (2023 - £NIL).

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 June 2023	10,693
Additions	2,526
	<hr/>
At 31 May 2024	13,219
	<hr/>
Depreciation	
At 1 June 2023	9,670
Charge for the year	603
	<hr/>
At 31 May 2024	10,273
	<hr/>
Net book value	
At 31 May 2024	2,946
	<hr/> <hr/>
At 31 May 2023	1,023
	<hr/> <hr/>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

13. Debtors

	2024 £	2023 £
Due within one year		
Other debtors	299	-
Prepayments and accrued income	558	1,228
	<u>857</u>	<u>1,228</u>

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	<u>2,570</u>	<u>52,569</u>

Deferred income is made up of incoming resources from grants and funding which qualify for deferral under the Charity SORP.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
Unrestricted funds				
Designated funds				
Designated Fund	2,750	-	-	2,750
Contingency Fund	13,000	-	-	13,000
	15,750	-	-	15,750
General funds				
General Funds - all funds	93,495	84,230	(121,815)	55,910
	109,245	84,230	(121,815)	71,660
Restricted funds				
Restricted Funds - other	34,209	105,205	(93,973)	45,441
National Lottery Community Fund	-	41,464	(18,732)	22,732
	34,209	146,669	(112,705)	68,173
	143,454	230,899	(234,520)	139,833

The designated fund is for new projects and has been set aside by the trustees to provide for new project expenditure as and when it arises. It is represented by cash held at the bank.

The contingency fund is set aside by the trustees for future contingencies and is represented by cash held at the bank. There have been no events this year that have required this fund to be called upon.

Remaining transfers represent the net effect of restricted funds being used to cover allowable expenditure and core costs and unrestricted funds, being used to cover costs within projects funded by restricted grants and other receipts.

The National Lottery Community Fund reserve represents grant funding through the RC London and South East Region programme.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 May 2023</i>
	£	£	£	£	£
Unrestricted funds					
Designated funds					
Designated Fund	2,750	-	-	-	2,750
Contingency Fund	13,000	-	-	-	13,000
	<u>15,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,750</u>
	<i>Balance at 1 June 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 May 2023</i>
	£	£	£	£	£
General funds					
General Funds - all funds	85,699	76,209	(79,413)	11,000	93,495
	<u>101,449</u>	<u>76,209</u>	<u>(79,413)</u>	<u>11,000</u>	<u>109,245</u>
Total Unrestricted funds	<u>101,449</u>	<u>76,209</u>	<u>(79,413)</u>	<u>11,000</u>	<u>109,245</u>
Restricted funds					
Restricted Funds - all funds	79,593	100,512	(134,896)	(11,000)	34,209
	<u>181,042</u>	<u>176,721</u>	<u>(214,309)</u>	<u>-</u>	<u>143,454</u>
Total of funds	<u>181,042</u>	<u>176,721</u>	<u>(214,309)</u>	<u>-</u>	<u>143,454</u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024**

16. Summary of funds

Summary of funds - current year

	Balance at 1 June 2023 £	Income £	Expenditure £	Balance at 31 May 2024 £
Designated funds	15,750	-	-	15,750
General funds	93,495	84,230	(121,815)	55,910
Restricted funds	34,209	146,669	(112,705)	68,173
	<u>143,454</u>	<u>230,899</u>	<u>(234,520)</u>	<u>139,833</u>

Summary of funds - prior year

	<i>Balance at 1 June 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2023 £</i>
Designated funds	15,750	-	-	-	15,750
General funds	85,699	76,209	(79,413)	11,000	93,495
Restricted funds	79,593	100,512	(134,896)	(11,000)	34,209
	<u>181,042</u>	<u>176,721</u>	<u>(214,309)</u>	<u>-</u>	<u>143,454</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	2,897	49	2,946
Current assets	68,763	70,694	139,457
Creditors due within one year	-	(2,570)	(2,570)
Total	<u>71,660</u>	<u>68,173</u>	<u>139,833</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2024

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	634	389	1,023
Current assets	111,180	83,820	195,000
Creditors due within one year	(2,569)	(50,000)	(52,569)
Total	<u>109,245</u>	<u>34,209</u>	<u>143,454</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2024

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge is included in restricted expenditure and represents contributions payable by the charity to the fund and amounted to £2,425 (2023 - £2,158).

There were no amounts payable to the fund at the balance sheet date.

19. Related party transactions

During the year, the spouse of the Charity Manager was employed by the charity on a full time contract basis, on standard terms, as a Finance Administrator.

During the year, a family member of the Trustee, M Lemon, provided dance sessions to the Charity at a total cost of £120.

There were no donations received from trustees in the year (2023: £25).

20. Funds received as an agent

The charity receives funds from Colchester Catalyst charity on behalf of applicants to cover eligible respite costs. Grants and other receipts received during the year totalled £11,500 and related outgoings were £15,776. The balance carried forward of a surplus of £87 (2023: surplus of £4,363) is held as agent for Colchester Catalyst charity, for future distribution.

These amounts are included in the figures within the charity's Statement of Financial Activities and Balance Sheet.

COLCHESTER GATEWAY CLUBS

England & Wales - Charity number 1063731

Accounts

COLCHESTER GATEWAY CLUBS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

COLCHESTER GATEWAY CLUBS

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COLCHESTER GATEWAY CLUBS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2023

Trustees	V Scriven, Chair S Cadogan, Treasurer S Hill, Secretary L Warland (resigned 29 August 2023) J Southgate M Lemon S Anderson (appointed 22 September 2022) J Ackerman (appointed 15 November 2022)
Charity registered number	1063731/0
Principal office	Kingsland 86 London Road Colchester Essex CO3 9DW
Senior management team	A Hudson, Charity Manager
Accountants	Griffin Chapman 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR
Bankers	Metro Bank PLC One Southampton Row London WC1B 5HA

COLCHESTER GATEWAY CLUBS

**TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MAY 2023**

The Trustees present their annual report together with the financial statements of the charity for the 1 June 2022 to 31 May 2023.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting 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.

Where compliance with legislation or accounting standards is inconsistent with the requirement to give a true and fair view, this is stated in the notes to the accounts and the Trustees conclude that the financial statements give a true and fair view.

The charity was established on 1st June 1997 following the split from Essex County Council of the Thursday Gateway Club, and is established under a constitution dated 31st May 1997, updated 21st October 2018. The trust is affiliated to the National Federation of Gateway Clubs. The trust became a registered charity on 31st July 1997.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Objectives and activities

a. Policies and objectives

The charity is established to enable people with learning disabilities to access leisure and social activities in the community and for opportunities for personal development including self advocacy.

The charity campaigns for and with people with learning disabilities for the rights of people with learning disabilities and works with other organisations and groups for the benefit of people with learning disabilities.

These objects are supported by entrance fees, donations and fundraising activities, together with income from weekends and trips away.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Achievements and performance

a. Main achievements of the charity

This year we celebrated our Silver Anniversary. 25 years as a Charity providing services for adults with Learning Disabilities and their families and carers. Emerging from the pandemic years has been challenging and cathartic. However, the Silver Anniversary celebrations gave us a chance to celebrate and be proud. Having remained strong as a provider during the previous two years has given the Charity renewed vigour and determination. We began with designing a special anniversary badge that was given to our long-standing members and was available to others. Our long-standing supporters were invited to attend a Silver Anniversary Evening Reception and Exhibition, giving us the opportunity to thank them personally, for their continued support. Our members also celebrated with us at a special Silver Anniversary Prom.

All these celebrations really highlighted the history of how Colchester Gateway Clubs has grown over the last 25 years and how much we have achieved in the Community for Adults with Learning Disabilities and their families.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Achievements and performance (continued)

b. Review of activities

Our services remain vitally important for the health and wellbeing of the Learning Disabled community.

Trustees

We welcomed two new Trustees this year. Shelley Anderton, a Registered Learning Disabilities Nurse joined us on 22nd September 2022. She is well known to many of our members and their families as she is also a local Epilepsy Nurse Specialist. The incidence of epilepsy in people with Learning Disabilities is higher than in the general population, so her wealth of knowledge and experience is invaluable. Juliette Ackerman was a valued member of our Club staff before the pandemic closures, and we are delighted that she joined us on 15th November 2022 as a Trustee. Juliette has worked with people with Learning Disabilities for many years.

Clubs

Our two evening social clubs continue to thrive with our Tuesday Club's attendance returning to pre-covid attendance levels, and our Friday Club continues to be popular, with its' programme of themed disco's, open mic nights, monthly bingo's etc.

Our three daytime clubs are now well established. Thursday Club developed from the support group we established during lockdown. It continues to offer healthy living opportunities and provides a hot lunch each week. We were fortunate to receive a two-year grant from the Feel Well Fund, part of which funds our new Well Being Club in Clacton. We are based between Jaywick and Clacton and are hoping to attract as many local people with Learning Disabilities as possible. Our third daytime club is a Ukulele Club, where we teach adults with Learning Disabilities to play the ukulele. This year members have taken part in Christmas and Summer concerts on the bandstand in Colchester Castle Park, as well as gigs at Tuesday Club.

Members Committee

We have an active Members Committee, who not only contribute to decisions about the direction of work, but they also volunteer at Clubs and special events.

Roy Clarke Award Scheme

We are delighted to have developed our own Award scheme, named after our late Chairman, Roy Clarke. Awards are available in four areas – Skills, Health, Safety and Community. Members have received Certificates and badges for Skills including storytelling and ukulele playing, and Community Badges for volunteering in a charity shop. In the coming year we will be holding our first Health and Safety Courses and further storytelling courses.

Respite

We continue to receive money from Colchester Catalyst Charity to disperse for respite. Another much needed area within the Learning Disabled community. The fund has been reduced this year due to the economic climate impacting on Catalyst's funds.

Advocacy

The Advocacy and Support Team continue to work across the area visiting the most vulnerable in their homes and finding solutions to problems. They often help to apply for benefits and resources which have a massive impact upon the individuals and families.

Not surprisingly, this service continues to increase in demand.

Holidays

We were delighted to offer our Wild Duck and Mersea holidays again this year, which were very successful. They were enjoyed by our members and provided much needed respite to families.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

Achievements and performance (continued)

c. Fundraising activities and income generation

We continue to apply for grants and to fundraise on a regular basis in order to fund the Clubs and activities we provide. 24 grants were applied for and 16 were successful.

We would like to thank the following for their generous grants which have enabled us to continue offering our services to Adults with Learning Disabilities and their families: -

Community 360
Tendring CVST
Essex Community Foundation
Essex County Council
The National Lottery Supporting Communities
Essex Association of Local Councils
FSJ
Grassroots
Mencap and Sports England Together Fund
Persimmon Homes

Finally, my thanks go to everyone who has supported the charity this year and to the staff and volunteers for their hard work and dedication to the charity. Special thanks go to the Charity Manager, Advocacy and Support Manager and Administrator, for their tireless work.

I would also like to thank the Trustees for their valued support and time which is all given voluntarily.

d. Investment policy and performance

The Trustees acknowledge the need to consider maximising any potential for income from reserves held by the charity, however they also acknowledge the requirement to ensure these funds are invested in low risk opportunities.

Financial review

a. Financial review and Reserves policy

The attached financial statements show the current state of the finances, which the committee consider to be sound.

In the year ended 31 May 2023, there was an in year deficit of £37,588. This reflects the position, where funding from TCVS has been deferred under Charity SORP treatment, after receipt in May 2023 and will be spent in the new accounting year.

Expenditure also exceeded income in this year, as a result of actively spending monies accrued over previous years in line with the charitable objectives.

The charity's policy on reserves is to maintain adequate funding to enable the continuance of the charity for a minimum of three months. These free reserves are maintained on deposit. Details of other reserves are shown in note 15 to the accounts.

Ignoring the designated funds, 3 months of expected costs results in minimum unrestricted general reserves of around £40,000, to meet the charity's reserves policy.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2023

The trustees acknowledge that reserves being carried forward are higher than the reserves policy levels aimed for. In this year and the next, there has and will be a continued move towards increased activity levels, with the aim of making best use of these excess reserves.

b. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

c. Financial risk management objectives and policies

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that procedures are established in order to manage those risks. The trustees review the risks the charity may face on a regular basis. The establishment of policies and procedures are designed to mitigate those risks identified and to minimise any potential impact on the charity should any of these risks materialise.

Structure, governance and management

a. Constitution

The trustees form the managing committee, whose members are elected and appointed on an annual basis, with the officers being elected from the membership of the managing committee. The Annual General Meeting is held in October/November each year.

Co-opted trustees can attend meetings but have no voting rights and there is no requirement to attend.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

All organisational and decision making is made by the trustees at regular trustee meetings. All decisions are made by majority vote and the administrator is consulted beforehand.

The members committee continues to meet once a month and actively takes part in decision making.

d. Related party relationships

The charity is affiliated to Royal Mencap and works in co-operation with Stepping Stones and Colchester CVS amongst other bodies.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

COLCHESTER GATEWAY CLUBS

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2023**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....V. Scriven.....

V Scriven

Chair of Trustees

Date:

1 November 2023

COLCHESTER GATEWAY CLUBS

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2023**

Independent examiner's report to the Trustees of Colchester Gateway Clubs ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2023.

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Mr D Aldworth

Dated:

3 November 2023

CERTIFIED ACCOUNTANT

Griffin Chapman

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

COLCHESTER GATEWAY CLUBS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income from:					
Donations and legacies	4	11,468	100,512	111,980	154,866
Charitable activities	5	59,562	-	59,562	32,239
Other trading activities	6	2,351	-	2,351	2,936
Investments	7	2,828	-	2,828	162
Total income		76,209	100,512	176,721	190,203
Expenditure on:					
Charitable activities		79,413	134,896	214,309	176,020
Total expenditure		79,413	134,896	214,309	176,020
Net (expenditure)/income		(3,204)	(34,384)	(37,588)	14,183
Transfers between funds	15	11,000	(11,000)	-	-
Net movement in funds		7,796	(45,384)	(37,588)	14,183
Reconciliation of funds:					
Total funds brought forward		101,449	79,593	181,042	166,859
Net movement in funds		7,796	(45,384)	(37,588)	14,183
Total funds carried forward		109,245	34,209	143,454	181,042

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 26 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

**BALANCE SHEET
AS AT 31 MAY 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	12	1,023	2,219
		<u>1,023</u>	<u>2,219</u>
Current assets			
Debtors	13	1,228	1,266
Cash at bank and in hand		193,772	199,886
		<u>195,000</u>	<u>201,152</u>
Creditors: amounts falling due within one year	14	(52,569)	(22,329)
		<u>142,431</u>	<u>178,823</u>
Net current assets		<u>142,431</u>	<u>178,823</u>
Total assets less current liabilities		<u>143,454</u>	<u>181,042</u>
Net assets excluding pension asset		<u>143,454</u>	<u>181,042</u>
Total net assets		<u><u>143,454</u></u>	<u><u>181,042</u></u>
Charity funds			
Restricted funds	15	34,209	79,593
Unrestricted funds	15	109,245	101,449
		<u>143,454</u>	<u>181,042</u>
Total funds		<u><u>143,454</u></u>	<u><u>181,042</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

..... *V. Scruen*

V Scruen
Chair of Trustees

Date: *1 November 2023*

The notes on pages 11 to 26 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

1. General information

The charity is unincorporated and is registered in England and Wales with the Charities Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Colchester Gateway Clubs meets the definition of a public benefit entity under FRS 102.

The presentation currency is £GBP.

2.2 Income

All income is 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants are included in the Statement of financial activities on a receivable basis.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Fixtures and fittings	- 25% straight line
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COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2023

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

2. Accounting policies (continued)

2.13 Redundancy costs

Redundancy costs and termination payments are charged to the income statement in the year in which an irrevocable commitment is made to incur the costs.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. However, there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

4. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Donations	6,468	1,200	7,668
Grants	5,000	98,433	103,433
Government grants	-	879	879
Total 2023	11,468	100,512	111,980

Government grants were received in the form of assistance through the Coronavirus Job Retention Scheme.

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations	37,563	-	37,563
Grants	16,548	99,782	116,330
Government grants	973	-	973
<i>Total 2022</i>	<i>55,084</i>	<i>99,782</i>	<i>154,866</i>

5. Income from charitable activities

	Unrestricted funds 2023 £	Total funds 2023 £
Weekends	30	30
Trips	3,048	3,048
Entrance fees	56,484	56,484
Total 2023	59,562	59,562

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

5. Income from charitable activities (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Trips	(410)	(410)
Entrance fees	32,649	32,649
<i>Total 2022</i>	<u>32,239</u>	<u>32,239</u>

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2023 £	Total funds 2023 £
Fundraising events	<u>2,351</u>	<u>2,351</u>

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Fundraising events	<u>2,936</u>	<u>2,936</u>

7. Investment income

	Unrestricted funds 2023 £	Total funds 2023 £
Deposit interest	<u>2,828</u>	<u>2,828</u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

7. Investment income (continued)

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Deposit interest	146	16	162
	146	16	162

8. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Fundraising activities	307	-	307
Trips, weekend and other events	5,598	-	5,598
Club activity costs	5,623	-	5,623
Gateway/Advocacy & Support projects	24,089	-	24,089
Other support costs	-	178,692	178,692
Total 2023	35,617	178,692	214,309

	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Fundraising activities	1,492	-	1,492
Club activity costs	5,942	-	5,942
Gateway/Advocacy & Support projects	12,065	-	12,065
Other support costs	-	156,521	156,521
<i>Total 2022</i>	<i>19,499</i>	<i>156,521</i>	<i>176,020</i>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Staff costs	141,159	115,557
Depreciation on fixed assets	1,196	1,155
Respite care	12,620	22,974
Rent	8,437	2,925
Telephone	227	116
Repairs & equipment	418	3,688
Printing and stationery	1,281	1,369
Course fees and expenses	385	15
Insurance	1,212	626
Payroll fees	1,119	1,146
Sundry expenses	6,276	3,128
Governance costs	3,898	3,650
Travel expenses	464	172
	178,692	156,521

9. Independent examiner's remuneration

	2023 £	<i>2022 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	400	300
Fees payable to the charity's independent examiner in respect of: All other services not included above	1,880	1,680

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

10. Staff costs

	2023	<i>2022</i>
	£	£
Wages and salaries	135,614	<i>112,342</i>
Social security costs	3,387	<i>1,693</i>
Contribution to defined contribution pension schemes	2,158	<i>1,522</i>
	<u>141,159</u>	<u><i>115,557</i></u>

10% of the salary costs for key management are included within governance costs rather than in staff costs above.

Governance costs also include accountancy and independent examination fees.

Payroll and pension related costs are attributed between restricted and unrestricted funds in line with the activity being worked on by staff members.

The average number of persons employed by the charity during the year was as follows:

	2023	<i>2022</i>
	No.	No.
Management	2	<i>2</i>
Administrator	1	<i>1</i>
Club leaders and supervisors	-	<i>2</i>
Club Assistants	8	<i>6</i>
Casual Club Assistants	-	<i>2</i>
Advocates	3	<i>3</i>
Support workers	1	<i>-</i>
	<u>15</u>	<u><i>16</i></u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises those listed on page 1. The total amount of employee benefits (including employer pension contributions received by key management for their services to the charity was £16,784 (2022: £16,695).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 May 2023, no Trustee expenses have been incurred (2022 - £NIL).

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 June 2022	10,693
At 31 May 2023	<u>10,693</u>
Depreciation	
At 1 June 2022	8,474
Charge for the year	1,196
At 31 May 2023	<u>9,670</u>
Net book value	
At 31 May 2023	<u><u>1,023</u></u>
At 31 May 2022	<u><u>2,219</u></u>

13. Debtors

	2023 £	<i>2022 £</i>
Due within one year		
Other debtors	-	74
Prepayments and accrued income	1,228	1,192
	<u>1,228</u>	<u>1,266</u>

14. Creditors: Amounts falling due within one year

	2023 £	<i>2022 £</i>
Accruals and deferred income	<u>52,569</u>	<u>22,329</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

14. Creditors: Amounts falling due within one year (continued)

2023	2022
£	£

Deferred income is made up of incoming resources from grants and funding which qualify for deferral under the Charity SORP.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 June 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2023 £
Unrestricted funds					
Designated funds					
Designated Fund	2,750	-	-	-	2,750
Contingency Fund	13,000	-	-	-	13,000
	<u>15,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,750</u>
General funds					
General Funds - all funds	85,699	76,209	(79,413)	11,000	93,495
Total Unrestricted funds	<u>101,449</u>	<u>76,209</u>	<u>(79,413)</u>	<u>11,000</u>	<u>109,245</u>
Restricted funds					
Restricted Funds - all funds	79,593	100,512	(134,896)	(11,000)	34,209
Total of funds	<u><u>181,042</u></u>	<u><u>176,721</u></u>	<u><u>(214,309)</u></u>	<u><u>-</u></u>	<u><u>143,454</u></u>

The designated fund is for new projects and has been set aside by the trustees to provide for new project expenditure as and when it arises. It is represented by cash held at the bank.

The contingency fund is set aside by the trustees for future contingencies and is represented by cash held at the bank.

Remaining transfers represent the net effect of restricted funds being used to cover allowable expenditure and core costs and unrestricted funds, being used to cover costs within projects funded by restricted grants and other receipts.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2022 £</i>
Unrestricted funds					
Designated funds					
Designated Fund	2,750	-	-	-	2,750
Contingency Fund	13,000	-	-	-	13,000
	<u>15,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,750</u>
	<i>Balance at 1 June 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2022 £</i>
General funds					
General Funds - all funds	44,322	90,405	(49,411)	383	85,699
Total Unrestricted funds	<u>60,072</u>	<u>90,405</u>	<u>(49,411)</u>	<u>383</u>	<u>101,449</u>
Restricted funds					
Restricted Funds - all funds	106,420	99,782	(126,609)	-	79,593
Restricted Fund - Minibus	367	16	-	(383)	-
	<u>106,787</u>	<u>99,798</u>	<u>(126,609)</u>	<u>(383)</u>	<u>79,593</u>
Total of funds	<u><u>166,859</u></u>	<u><u>190,203</u></u>	<u><u>(176,020)</u></u>	<u><u>-</u></u>	<u><u>181,042</u></u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

16. Summary of funds

Summary of funds - current year

	Balance at 1 June 2022	Income	Expenditure	Transfers in/out	Balance at 31 May 2023
	£	£	£	£	£
Designated funds	15,750	-	-	-	15,750
General funds	85,699	76,209	(79,413)	11,000	93,495
Restricted funds	79,593	100,512	(134,896)	(11,000)	34,209
	<u>181,042</u>	<u>176,721</u>	<u>(214,309)</u>	<u>-</u>	<u>143,454</u>

Summary of funds - prior year

	<i>Balance at 1 June 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 31 May 2022</i>
	£	£	£	£	£
Designated funds	15,750	-	-	-	15,750
General funds	44,322	90,405	(49,411)	383	85,699
Restricted funds	106,787	99,798	(126,609)	(383)	79,593
	<u>166,859</u>	<u>190,203</u>	<u>(176,020)</u>	<u>-</u>	<u>181,042</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023	Restricted funds 2023	Total funds 2023
	£	£	£
Tangible fixed assets	634	389	1,023
Current assets	111,180	83,820	195,000
Creditors due within one year	(2,569)	(50,000)	(52,569)
Total	<u>109,245</u>	<u>34,209</u>	<u>143,454</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	896	1,323	2,219
Current assets	102,882	98,270	201,152
Creditors due within one year	(2,329)	(20,000)	(22,329)
Total	<u>101,449</u>	<u>79,593</u>	<u>181,042</u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2023**

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge is included in restricted expenditure and represents contributions payable by the charity to the fund and amounted to £2,158 (2022 - £1,522).

There were no amounts payable to the fund at the balance sheet date.

19. Related party transactions

Within the year, the sister of trustee Sandra Hill, was employed by the charity on a part time or zero hours contract basis, on standard terms, as a Club Assistant.

There were £25 of donations received from trustees in the year (2022: £Nil).

20. Funds received as an agent

The charity receives funds from Colchester Catalyst charity on behalf of applicants to cover eligible respite costs. Grants and other receipts received during the year totalled £20,550 and related outgoings were £16,297. The balance carried forward of a surplus of £4,363 (2022: surplus of £110) is held as agent for Colchester Catalyst charity, for future distribution.

These amounts are included in the figures within the charity's Statement of Financial Activities and Balance Sheet.

COLCHESTER GATEWAY CLUBS

England & Wales - Charity number 1063731

Accounts

COLCHESTER GATEWAY CLUBS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2022

COLCHESTER GATEWAY CLUBS

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COLCHESTER GATEWAY CLUBS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MAY 2022

Trustees
V Scriven, Chair
S Cadogan, Treasurer
A Tucker (resigned 1 May 2022)
S Hill, Secretary
B Gooch (resigned 17 October 2021)
L Warland
J Southgate
M Lemon

**Charity registered
number** 1063731/0

Principal office
Wilson Marriage Centre
Barrack Street
Colchester
Essex
CO1 2LR

**Senior management
team** A Hudson, Charity Manager

Accountants
Griffin Chapman
4 & 5 The Cedars
Apex 12
Old Ipswich Road
Colchester
Essex
CO7 7QR

Bankers
Metro Bank PLC
One Southampton Row
London
WC1B 5HA

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

Achievements and performance

a. Review of activities

I begin this year's report by saying that the pandemic has continued to impact our daily lives and like so many local charities, the last year has continued to be a challenge and we have had to constantly adapt our services and what we can offer our Learning Disability community.

When restrictions were finally lifted this year (2022) as a charity, we felt confident that we could continue to provide social clubs for adults with learning disabilities in North East Essex. Due to not being able to access the building where we held our Friday club for 25 years, the decision was made not to return, but to continue to use the venues which have supported us by allowing us to use their venues, during the pandemic and to which our members have now become used to. Therefore, we now hold social clubs on a Tuesday and Friday evening.

Due to the success of initially running support groups during the day, which changed to a day time lunch and social club when restrictions eased, we now offer our members a weekly daytime lunch and social club every Thursday. This is proving popular and attendance is increasing weekly.

It has been difficult to continue our monthly music club in the last year but due to a grant, we now offer a thriving ukulele group, where our members are learning to play the ukulele, socialise and learn a new skill. Again, this club is held during the day, on a Thursday morning.

The demand for our Advocacy and Support service has continued to grow during the last year, with an increase in referrals, which has meant we have had to employ more staff to cope with the demand. The service has been able to continue to support adults with learning disabilities and their families in North East Essex and our easy referral system has made the process stress free for families and professionals. Due to continued support received from Colchester Borough Council, Essex Community Foundation and Community 360 we are able to continue this much needed service.

Many people lost loved ones during the pandemic and we have received donations and bequests in memoriam, which have been allocated to various projects and have helped to continue the charity's services.

The Colchester Catalyst charity have continued to support our many families who need respite by continuing to fund our respite grants scheme. As expected, demand has increased for grants as we have come out of living under government restrictions.

Our Gateway Award Scheme continued when restrictions allowed, but we are now planning to update and redesign our award scheme to make it more relevant to our members' daily lives. Plans are being made and our new award scheme will be announced later this year.

Sadly, we could not have our annual stay at Wild Duck holiday camp again, but we have booked caravans for September 2022. Alternatively, due to a grant for the project 'This Girl Can' we were able to take a small group to East Mersea for four nights. This was successful and enjoyable and if possible, another stay will be planned for 2023.

We have continued to fundraise and thanks to support from volunteers, we raise funds by holding raffles, afternoon teas, sponsored bike rides and walks.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

Achievements and performance (continued)

b. Fundraising activities and income generation

We have continued to fundraise and thanks to support from volunteers, we raise funds by holding raffles, afternoon teas, sponsored bike rides and walks.

During the last year we have held face to face trustee meetings, with the occasional meeting being held on Zoom and our focus has been to continue and adapt our services for the local Learning Disability community. The last year has continued to be a challenge and the trustees and staff have had to manage finances, learn new skills, adapt, sometimes on a weekly basis, keep up to date with ever changing guidelines and continue to provide quality services. I feel I can say with confidence that this has been achieved.

Our focus for the next financial year is to continue to provide quality services to people with learning disabilities in the Colchester and Tendring areas and adapt to the challenges that arise, as we get back slowly to life post pandemic.

We are also looking forward to celebrating our silver anniversary as a charity. 25 years ago, on 1st of June 1997, the Thursday Gateway Club became a registered charity. Plans are already being made to celebrate this achievement with our members and supporters past and present.

Finally, my thanks go to all the funders who have supported the charity this year and to the staff and volunteers for their hard work and dedication to the club, and special thanks go to the Charity Manager, Administrator, Advocacy and Support staff and the Trustees for their tireless work.

We would also like to thank the following for their support and donations:

Colchester Borough Council
Essex Community Foundation

Eastern Counties Educational Trust
Sport England

National Lottery Community Fund
Essex Alliance/MIND

c. Investment policy and performance

The Trustees acknowledge the need to consider maximising any potential for income from reserves held by the charity, however they also acknowledge the requirement to ensure these funds are invested in low risk opportunities.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

b. Reserves policy

The attached financial statements show the current state of the finances which the committee consider to be sound.

The charity's policy on reserves is to maintain adequate funding to enable the continuance of the charity for a minimum of three months. These free reserves are maintained on deposit. Details of other reserves are shown in note 15 to the accounts.

In addition to the Contingency fund, 3 months of expected costs results in minimum reserves of around £40,000 to meet the charity's reserves policy.

The trustees acknowledge that reserves being carried forward are higher than the reserves policy levels aimed for. Grant funding recognised in the accounts includes income recognised under the Charity SORP, but not actually received by the year end. Additionally, COVID lockdowns have limited activities and therefore, the ability of the charity to spend funding on the charity's objectives. As the charity moves towards a more normal level of activity and COVID restrictions having eased, these carried forward reserves will be expended.

c. Financial risk management objectives and policies

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that procedures are established in order to manage those risks. The trustees review the risks the charity may face on a regular basis. The establishment of policies and procedures are designed to mitigate those risks identified and to minimise any potential impact on the charity should any of these risks materialise.

Structure, governance and management

a. Constitution

The trustees form the managing committee, whose members are elected and appointed on an annual basis, with the officers being elected from the membership of the managing committee. The Annual General Meeting is held in October/November each year.

Co-opted trustees can attend meetings but have no voting rights and there is no requirement to attend.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

All organisational and decision making is made by the trustees at regular trustee meetings. All decisions are made by majority vote and the administrator is consulted beforehand.

The members committee continues to meet once a month and actively takes part in decision making.

d. Related party relationships

The charity is affiliated to Royal Mencap and works in co-operation with Stepping Stones and Colchester CVS amongst other bodies.

COLCHESTER GATEWAY CLUBS

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2022**

Structure, governance and management (continued)

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Our focus for the next financial year is to continue to provide quality services to people with learning disabilities in the Colchester and Tendring areas and adapt to the challenges that arise as we get back slowly to life post pandemic.

Finally, my thanks go to all the funders who have supported the charity this year and to the staff and volunteers for their hard work and dedication to the club, and special thanks go to the Charity Manager, Administrator, Advocacy and Support staff and the Trustees for their tireless work.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2022

Statement of Trustees' responsibilities


The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....

V Scriven

Chair of Trustees

Date:

COLCHESTER GATEWAY CLUBS

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MAY 2022

Independent examiner's report to the Trustees of Colchester Gateway Clubs ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2022.

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Mr D Aldworth

Dated:

CERTIFIED ACCOUNTANT

Griffin Chapman

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

COLCHESTER GATEWAY CLUBS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Income from:					
Donations and legacies	4	55,084	99,782	154,866	178,985
Charitable activities	5	32,239	-	32,239	8,579
Other trading activities	6	2,936	-	2,936	2,265
Investments	7	146	16	162	36
Total income		90,405	99,798	190,203	189,865
Expenditure on:					
Charitable activities		49,411	126,609	176,020	145,959
Total expenditure		49,411	126,609	176,020	145,959
Net income/(expenditure)		40,994	(26,811)	14,183	43,906
Transfers between funds	15	383	(383)	-	-
Net movement in funds		41,377	(27,194)	14,183	43,906
Reconciliation of funds:					
Total funds brought forward		60,072	106,787	166,859	122,953
Net movement in funds		41,377	(27,194)	14,183	43,906
Total funds carried forward		101,449	79,593	181,042	166,859

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 11 to 26 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

**BALANCE SHEET
AS AT 31 MAY 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	12	2,219	2,324
		2,219	2,324
Current assets			
Debtors	13	1,266	24,026
Cash at bank and in hand		199,886	148,645
		201,152	172,671
Creditors: amounts falling due within one year	14	(22,329)	(8,136)
		178,823	164,535
Net current assets		178,823	164,535
Total assets less current liabilities		181,042	166,859
Net assets excluding pension asset		181,042	166,859
Total net assets		181,042	166,859
Charity funds			
Restricted funds	15	79,593	106,787
Unrestricted funds	15	101,449	60,072
Total funds		181,042	166,859

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

..... *V. Scriver*

V Scriver
Chair of Trustees

Date:

The notes on pages 11 to 26 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

1. General information

The charity is unincorporated and is registered in England and Wales with the Charities Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Colchester Gateway Clubs meets the definition of a public benefit entity under FRS 102.

The presentation currency is £GBP.

2.2 Income

All income is 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants are included in the Statement of financial activities on a receivable basis.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

2. Accounting policies (continued)

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

2.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

2. Accounting policies (continued)

2.13 Redundancy costs

Redundancy costs and termination payments are charged to the income statement in the year in which an irrevocable commitment is made to incur the costs.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. However, there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

4. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	37,563	-	37,563
Grants	16,548	99,782	116,330
Government grants	973	-	973
Total 2022	55,084	99,782	154,866

Government grants were received in the form of assistance through the Coronavirus Job Retention Scheme.

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	14,442	-	14,442
Grants	-	150,238	150,238
Government grants	14,305	-	14,305
<i>Total 2021</i>	<i>28,747</i>	<i>150,238</i>	<i>178,985</i>

5. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Weekends	-	-
Minibus	-	-
Trips	(410)	(410)
Entrance fees	32,649	32,649
Total 2022	32,239	32,239

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

5. Income from charitable activities (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Weekends	1,135	-	1,135
Minibus	-	83	83
Trips	(201)	-	(201)
Entrance fees	7,562	-	7,562
<i>Total 2021</i>	8,496	83	8,579

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2022 £	Total funds 2022 £
Fundraising events	2,936	2,936
	2,936	2,936

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Fundraising events	2,265	2,265
	2,265	2,265

7. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Deposit interest	146	16	162
	146	16	162

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

7. Investment income (continued)

	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Deposit interest	36	36

8. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Fundraising activities	1,492	-	1,492
Club activity costs	5,942	-	5,942
Gateway/Advocacy & Support projects	12,065	-	12,065
Other support costs	-	156,521	156,521
Total 2022	19,499	156,521	176,020

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Fundraising activities	47	-	47
Coffee bar	591	-	591
Trips, weekend and other events	342	-	342
Club activity costs	1,183	-	1,183
Gateway/Advocacy & Support projects	10,689	-	10,689
Other support costs	-	133,107	133,107
<i>Total 2021</i>	<u>12,852</u>	<u>133,107</u>	<u>145,959</u>

Analysis of support costs

	Total funds 2022 £	Total funds 2021 £
Staff costs	115,557	102,237
Depreciation on fixed assets	1,155	1,365
Respite care	22,974	7,434
Minibus running expenses	-	800
Rent	2,925	2,896
Telephone	116	122
Repairs & equipment	3,688	153
Printing and stationery	1,369	628
Course fees and expenses	15	357
Insurance	626	1,137
Payroll fees	1,146	1,155
Sundry expenses	3,128	2,079
(Profit)/loss on disposal of assets	-	8,416
Governance costs	3,650	3,700
Travel expenses	172	549
Bank charges	-	79
	<u>156,521</u>	<u>133,107</u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

9. Independent examiner's remuneration

	2022	<i>2021</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	300	<i>300</i>
Fees payable to the charity's independent examiner in respect of: Underprovision in last year's accounts for all other services	-	<i>60</i>
All other services not included above	1,680	<i>1,740</i>
	<u>1,680</u>	<u><i>1,740</i></u>

10. Staff costs

	2022	<i>2021</i>
	£	£
Wages and salaries	112,342	<i>100,996</i>
Social security costs	1,693	<i>54</i>
Contribution to defined contribution pension schemes	1,522	<i>1,187</i>
	<u>115,557</u>	<u><i>102,237</i></u>

10% of the salary costs for key management are included within governance costs rather than in staff costs above.

Governance costs also include accountancy and independent examination fees.

Payroll and pension related costs are attributed between restricted and unrestricted funds in line with the activity being worked on by staff members.

The average number of persons employed by the charity during the year was as follows:

	2022	<i>2021</i>
	No.	No.
Management, supervisors & Club Leaders	2	<i>5</i>
Administrator	1	<i>1</i>
Club leaders/supervisors	2	<i>-</i>
Club Assistants	6	<i>12</i>
Casual Club Assistants	2	<i>12</i>
Advocates	3	<i>-</i>
	<u>16</u>	<u><i>30</i></u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

10. Staff costs (continued)

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises those listed on page 1. The total amount of employee benefits (including employer pension contributions received by key management for their services to the charity was £16,695 (2021: £16,004).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 May 2022, expenses were reimbursed or paid directly to Trustee (2021 - to 2 Trustees) broken down as follows:

	2022 £	2021 £
Training and administration	-	115

12. Tangible fixed assets

	Fixtures and fittings £
Cost or valuation	
At 1 June 2021	9,643
Additions	1,050
At 31 May 2022	10,693
Depreciation	
At 1 June 2021	7,319
Charge for the year	1,155
At 31 May 2022	8,474
Net book value	
At 31 May 2022	2,219
At 31 May 2021	2,324

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

13. Debtors

	2022 £	2021 £
Due within one year		
Other debtors	74	126
Prepayments and accrued income	1,192	23,900
	<u>1,266</u>	<u>24,026</u>

14. Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	-	943
Accruals and deferred income	22,329	7,193
	<u>22,329</u>	<u>8,136</u>

Deferred income is made up of incoming resources from grants and funding which qualify for deferral under the Charity SORP.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 June 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2022 £
Unrestricted funds					
Designated funds					
Designated Fund	2,750	-	-	-	2,750
Contingency Fund	13,000	-	-	-	13,000
	<u>15,750</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,750</u>
General funds					
General Funds - all funds	44,322	90,405	(49,411)	383	85,699
Total Unrestricted funds	<u>60,072</u>	<u>90,405</u>	<u>(49,411)</u>	<u>383</u>	<u>101,449</u>
Restricted funds					
Restricted Funds - all funds	106,420	99,782	(126,609)	-	79,593
Restricted Fund - Minibus	367	16	-	(383)	-
	<u>106,787</u>	<u>99,798</u>	<u>(126,609)</u>	<u>(383)</u>	<u>79,593</u>
Total of funds	<u>166,859</u>	<u>190,203</u>	<u>(176,020)</u>	<u>-</u>	<u>181,042</u>

The designated fund is for new projects and has been set aside by the trustees to provide for new project expenditure as and when it arises. It is represented by cash held at the bank.
The contingency fund is set aside by the trustees for future contingencies and is represented by cash held at the bank.

Last year, the contingency fund was topped up with transfers from the general funds.

The minibus fund was closed down, after the disposal of the shared vehicle last year, and funds transferred to be used with unrestricted funds.

Remaining transfers represent the net effect of restricted funds being used to cover allowable expenditure and core costs and unrestricted funds, such as furlough, being used to cover costs within projects funded by restricted grants and other receipts.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2021 £</i>
Unrestricted funds					
Designated funds					
Designated Fund	2,750	-	-	-	2,750
Contingency Fund	8,000	-	-	5,000	13,000
	<u>10,750</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>15,750</u>
	<i>Balance at 1 June 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2021 £</i>
General funds					
General Funds - all funds	45,243	39,544	(56,344)	15,879	44,322
Total Unrestricted funds	<u>55,993</u>	<u>39,544</u>	<u>(56,344)</u>	<u>20,879</u>	<u>60,072</u>
Restricted funds					
Restricted Funds - all funds	57,728	150,238	(80,667)	(20,879)	106,420
Restricted Fund - Minibus	9,232	83	(8,948)	-	367
	<u>66,960</u>	<u>150,321</u>	<u>(89,615)</u>	<u>(20,879)</u>	<u>106,787</u>
Total of funds	<u><u>122,953</u></u>	<u><u>189,865</u></u>	<u><u>(145,959)</u></u>	<u><u>-</u></u>	<u><u>166,859</u></u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022

16. Summary of funds

Summary of funds - current year

	Balance at 1 June 2021 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2022 £
Designated funds	15,750	-	-	-	15,750
General funds	44,322	90,405	(49,411)	383	85,699
Restricted funds	106,787	99,798	(126,609)	(383)	79,593
	<u>166,859</u>	<u>190,203</u>	<u>(176,020)</u>	<u>-</u>	<u>181,042</u>

Summary of funds - prior year

	<i>Balance at 1 June 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2021 £</i>
Designated funds	10,750	-	-	5,000	15,750
General funds	45,243	39,544	(56,344)	15,879	44,322
Restricted funds	66,960	150,321	(89,615)	(20,879)	106,787
	<u>122,953</u>	<u>189,865</u>	<u>(145,959)</u>	<u>-</u>	<u>166,859</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	896	1,323	2,219
Current assets	102,882	98,270	201,152
Creditors due within one year	(2,329)	(20,000)	(22,329)
Total	<u>101,449</u>	<u>79,593</u>	<u>181,042</u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2022**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	67	2,257	2,324
Current assets	68,141	104,530	172,671
Creditors due within one year	(8,136)	-	(8,136)
Total	<u>60,072</u>	<u>106,787</u>	<u>166,859</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2022

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge is included in restricted expenditure and represents contributions payable by the charity to the fund and amounted to £1,522 (2021 - £1,187).

There were no amounts payable to the fund at the balance sheet date.

19. Related party transactions

Within the year, the sister of trustee Sandra Hill, was employed by the charity on a part time or zero hours contract basis, on standard terms, as a Club Assistant.

There were no donations received from trustees in the year (2021: £1,183).

20. Funds received as an agent

The charity receives funds from Colchester Catalyst charity on behalf of applicants to cover eligible respite costs. Grants and other receipts received during the year totalled £27,500 and related outgoings were £29,780. The balance carried forward of a surplus of £110 (2021: surplus of £2,390) is held as agent for Colchester Catalyst charity, for future distribution.

These amounts are included in the figures within the charity's Statement of Financial Activities and Balance Sheet.

COLCHESTER GATEWAY CLUBS

England & Wales - Charity number 1063731

Accounts

COLCHESTER GATEWAY CLUBS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2021

COLCHESTER GATEWAY CLUBS

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COLCHESTER GATEWAY CLUBS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MAY 2021

Trustees	V Scriven, Chair S Cadogan, Treasurer A Tucker S Hill, Secretary B Gooch L Warland K Harwood J Southgate M Lemon (appointed 26 October 2020)
Charity registered number	1063731/0
Principal office	Wilson Marriage Centre Barrack Street Colchester Essex CO1 2LR
Senior management team	A Hudson, Charity Manager
Accountants	Griffin Chapman 4 & 5 The Cedars Apex 12 Old Ipswich Road Colchester Essex CO7 7QR
Bankers	Metro Bank PLC One Southampton Row London WC1B 5HA

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2021

The Trustees present their annual report together with the financial statements of the charity for the 1 June 2020 to 31 May 2021.

The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting 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.

The charity was established on 1st June 1997 following the split from Essex County Council of the Thursday Gateway Club, and is established under a constitution dated 31st May 1997. The trust is affiliated to the National Federation of Gateway Clubs. The trust became a registered charity on 31st July 1997.

Objectives and activities

a. Policies and objectives

The charity is established to enable people with learning disabilities to access leisure and social activities in the community and for opportunities for personal development including self advocacy.

The charity campaigns for and with people with learning disabilities for the rights of people with learning disabilities and works with other organisations and groups for the benefit of people with learning disabilities.

These objects are supported by entrance fees, donations and fundraising activities, together with income from weekends and trips away.

The charity employs three club leaders, eleven casual club assistants, eleven club assistants, a minibus driver, a charity manager and two project managers.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

Achievements and performance

a. Review of activities

Last year's report began with the following: 'This year has been vastly different to any other year since the charity was started in 1997 due to the Covid 19 pandemic'.

We do not think any of us realised last year how the pandemic would impact on our daily lives and that we would be constantly living under government restrictions or lockdowns. Like so many local charities, the last year has been a challenge and we have had to constantly adapt our services and what we can offer our Learning Disability (LD) community.

In March 2020 when the country went into lock down, all our social clubs stopped immediately but our Advocacy and Support service continued. The service provided invaluable support to all adults with learning disabilities across North East Essex and worked closely with other local charities, voluntary groups, and statutory agencies to support vulnerable people.

The Charity Manager, Administrator and Advocacy and support staff continued to work from home to ensure the charity services continued, albeit in a different way, by keeping in touch with our membership through Zoom, Facebook and phone calls. Staff visited the food bank, A & E, etc for clients and kept the LD community up to date with government and NICE guidelines.

The demand for our Advocacy and Support service has continued to grow during the last year with an increase in referrals. The service has been able to support adults with learning disabilities to receive their vaccinations by working closely with the local NHS and has visited members/families in crisis when other professional bodies continued to work from home. Due to grants received from Colchester Borough Council and Essex Community Foundation, the funding for our Advocacy and Support service is now secure for the next 2/3 years.

Many people lost loved ones last year and sadly our chairman, Roy Clarke passed away suddenly in July 2020.

Roy had been a trustee since 1997 and was part of the team who formed the charity. His passing has left a huge void and his depth of knowledge and experience, compassion, drive, support, and humour is greatly missed. Roy's family kindly asked for donations to the charity in memoriam and over £2,500 has so far been donated which has been allocated to Roy's passion, our social clubs for adults with learning disabilities.

Sadly, we could not have our annual stay at Wild Duck holiday camp, but we intend to book this again as soon as we can as it gives invaluable respite to carers and a holiday for members. When possible, we hope to hold our annual Prom and Christmas meal and visits to the local nightclub.

Most of our trustee meetings have continued being held on Zoom and our focus has been to continue and adapt our services for the local Learning Disability community. The last year has been a great challenge and the trustees and staff have had to manage finances, learn new skills, adapt sometimes on a weekly basis, keep up to date with ever changing guidelines and continue to provide quality services.

As Chairman, I feel I can say with confidence that this has been achieved.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

Achievements and performance (continued)

b. Fundraising activities and income generation

During 2020 we have had to look at fundraising in a completely different way and thanks to support from volunteers we raised funds by holding Zoom quizzes, zoom bingo, delivered afternoon teas, sponsored bike rides and walks.

The charity has been successful in applying for Covid 19 funding and grants for our adapted services during the last year. The impact of the first lockdown on our members and family's mental health was huge resulting in us offering support groups and respite including 'Walk and Talk', 'Keeping Active', and Healthier Me, during further lockdowns and adapting our social clubs in line with government guidelines in order that we could continue to support our learning disability community. Presently we are operating our Tuesday evening social club and a weekly wellness group. We have been unable to access the building where we hold our Friday night social club for the last year, so will be hiring another space in the interim on a Friday evening until we can return.

The Colchester Catalyst charity have continued to support our many families who need respite by continuing to fund our respite grants scheme. However due to Covid 19, demand for our respite grants has mostly been for 'one to one' support and fees for those facilities that continued to operate. However, we expect demand to increase as we come out of living under government restrictions.

Our Gateway Award Scheme has continued when restrictions allowed, and we have continued to work closely with Sports for Confidence and Royal Mencap's 'Around the world' challenge.

We would also like to thank the following for their support and donations:

Colchester Borough Council
Essex Community Foundation

Eastern Counties Educational Trust
Postcode Neighbourhood Trust

National Lottery Community Fund
Bally Thomas Charitable Fund

c. Investment policy and performance

The Trustees acknowledge the need to consider maximising any potential for income from reserves held by the charity, however they also acknowledge the requirement to ensure these funds are invested in low risk opportunities.

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

b. Reserves policy

The attached financial statements show the current state of the finances which the committee consider to be sound.

The charity's policy on reserves is to maintain adequate funding to enable the continuance of the charity for a minimum of three months. These free reserves are maintained on deposit. Details of other reserves are shown in note 15 to the accounts.

The trustees acknowledge that reserves being carried forward are higher than the reserves policy levels aimed for. Grant funding recognised in the accounts includes income recognised under the Charity SORP, but not actually received by the year end. Additionally, COVID lockdowns have limited activities and therefore, the ability of the charity to spend funding on the charity's objectives. As the charity moves towards a more normal level of activity and COVID restrictions continue to ease, these carried forward reserves will be expended.

c. Financial risk management objectives and policies

The charity trustees have given consideration to the major risks to which the charity is exposed and satisfied themselves that procedures are established in order to manage those risks. The trustees review the risks the charity may face on a regular basis. The establishment of policies and procedures are designed to mitigate those risks identified and to minimise any potential impact on the charity should any of these risks materialise.

Structure, governance and management

a. Constitution

The trustees form the managing committee, whose members are elected and appointed on an annual basis, with the officers being elected from the membership of the managing committee. The Annual General Meeting is held in October/November each year.

Co-opted trustees can attend meetings but have no voting rights and there is no requirement to attend.

b. Methods of appointment or election of Trustees

The management of the charity is the responsibility of the Trustees who are elected and co-opted under the terms of the constitution.

c. Organisational structure and decision-making policies

All organisational and decision making is made by the trustees at regular trustee meetings. All decisions are made by majority vote and the administrator is consulted beforehand.

The members committee continues to meet once a month and actively takes part in decision making.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MAY 2021

Structure, governance and management (continued)

d. Related party relationships

The charity is affiliated to Royal Mencap and works in co-operation with Stepping Stones and Colchester CVS amongst other bodies.

e. Financial risk management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

Plans for future periods

Our focus for the next financial year is to continue to provide quality services to people with learning disabilities in the Colchester and Tendring areas and adapt to the challenges that arise as we get back slowly to life post pandemic.

Finally, my thanks go to all the funders who have supported the charity this year and to the staff and volunteers for their hard work and dedication to the club, and special thanks go to the Charity Manager, Administrator, Advocacy and Support staff and the Trustees for their tireless work.

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

.....V. Scriven.....

V Scriven

Chair of Trustees

Date:

6 September 2021

COLCHESTER GATEWAY CLUBS

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MAY 2021

Independent examiner's report to the Trustees of Colchester Gateway Clubs ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 May 2021.

Responsibilities and basis of report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

COLCHESTER GATEWAY CLUBS

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MAY 2021

Signed:



Dated:

7 September 2021

Mr D Aldworth

CERTIFIED ACCOUNTANT

4 & 5 The Cedars
Apex 12
Old Ipswich Road
Colchester
Essex
CO7 7QR

COLCHESTER GATEWAY CLUBS

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and grants	4	28,747	150,238	178,985	153,141
Charitable activities	5	8,496	83	8,579	70,962
Other trading activities	6	2,265	-	2,265	31,608
Investments	7	36	-	36	144
		<u>39,544</u>	<u>150,321</u>	<u>189,865</u>	<u>255,855</u>
Total income					
Expenditure on:					
Charitable activities		56,344	89,615	145,959	196,226
		<u>56,344</u>	<u>89,615</u>	<u>145,959</u>	<u>196,226</u>
Total expenditure					
Net (expenditure)/income					
Transfers between funds	15	(16,800) 20,879	60,706 (20,879)	43,906 -	59,629 -
		<u>4,079</u>	<u>39,827</u>	<u>43,906</u>	<u>59,629</u>
Net movement in funds					
Reconciliation of funds:					
Total funds brought forward		55,993	66,960	122,953	63,324
Net movement in funds		4,079	39,827	43,906	59,629
		<u>60,072</u>	<u>106,787</u>	<u>166,859</u>	<u>122,953</u>
Total funds carried forward					

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 12 to 28 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

BALANCE SHEET
AS AT 31 MAY 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	12	2,324	11,517
		<u>2,324</u>	<u>11,517</u>
Current assets			
Debtors	13	24,026	8,613
Cash at bank and in hand		148,645	111,032
		<u>172,671</u>	<u>119,645</u>
Creditors: amounts falling due within one year	14	(8,136)	(8,209)
Net current assets		<u>164,535</u>	<u>111,436</u>
Total assets less current liabilities		<u>166,859</u>	<u>122,953</u>
Net assets excluding pension asset		<u>166,859</u>	<u>122,953</u>
Total net assets		<u><u>166,859</u></u>	<u><u>122,953</u></u>
Charity funds			
Restricted funds	15	106,787	66,960
Unrestricted funds	15	60,072	55,993
Total funds		<u><u>166,859</u></u>	<u><u>122,953</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....*V. Scriven*.....
V Scriven
 Chair of Trustees

Date: *6 September 2021*

The notes on pages 12 to 28 form part of these financial statements.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

1. General Information

The charity is unincorporated and is registered in England and Wales with the Charities Commission.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016 and Update Bulletin 2 published on 5 October 2018), and Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Colchester Gateway Clubs meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The presentation currency is £GBP.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

2. Accounting policies (continued)

2.2 Income

All income is 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.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

On receipt, donated professional services and facilities are recognised on the basis of the value of the gift to the charity which is the amount it would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

Government grants are included in the Statement of financial activities on a receivable basis.

2.5 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

2. Accounting policies (continued)

2.6 Tangible fixed assets and depreciation

Tangible fixed assets are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Motor vehicles	- 25% straight line
Fixtures and fittings	- 25% straight line

2.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.8 Cash at bank and In hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

2. Accounting policies (continued)

2.10 Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

2.11 Pensions

The charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the charity to the fund in respect of the year.

2.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

2.13 Redundancy costs

Redundancy costs and termination payments are charged to the income statement in the year in which an irrevocable commitment is made to incur the costs.

3. Critical accounting estimates and areas of judgment

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. However, there are no estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

4. Income from donations and grants

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	14,442	-	14,442
Grants	-	150,238	150,238
Government grants	14,305	-	14,305
Total 2021	28,747	150,238	178,985

Government grants were received in the form of assistance through the Coronavirus Job Retention Scheme.

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	7,678	-	7,678
Grants	-	138,200	138,200
Government grants	-	7,263	7,263
<i>Total 2020</i>	<i>7,678</i>	<i>145,463</i>	<i>153,141</i>

5. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Weekends	1,135	-	1,135
Minibus	-	83	83
Trips	(201)	-	(201)
Entrance fees	7,562	-	7,562
Total 2021	8,496	83	8,579

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

5. Income from charitable activities (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Weekends	5,575	-	5,575
Minibus	-	6,610	6,610
Trips	655	-	655
Entrance fees	58,122	-	58,122
<i>Total 2020</i>	<i>64,352</i>	<i>6,610</i>	<i>70,962</i>

6. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2021 £	Total funds 2021 £
Fundraising events	2,265	2,265
	2,265	2,265

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Fundraising events	14,969	14,969
	14,969	14,969

Income from non charitable trading activities

**Total
funds
2021
£**

There was no income from the coffee bar in 2021 due to COVID lockdown restrictions.

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

6. Income from other trading activities (continued)

Income from non charitable trading activities (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Coffee bar	16,639	16,639

7. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £
Deposit interest	36	36

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Deposit interest	144	144

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

8. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Fundraising activities	47	-	47
Coffee bar	591	-	591
Trips, weekend and other events	342	-	342
Club activity costs	1,183	-	1,183
Gateway/Advocacy & Support projects	10,689	-	10,689
Other support costs	-	133,107	133,107
Total 2021	12,852	133,107	145,959

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Fundraising activities	3,350	-	3,350
Coffee bar	8,410	-	8,410
Trips, weekend and other events	4,365	-	4,365
Club activity costs	4,777	-	4,777
Gateway Active	5,551	-	5,551
Other support costs	-	169,773	169,773
<i>Total 2020</i>	<i>26,453</i>	<i>169,773</i>	<i>196,226</i>

Analysis of support costs

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

8. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	102,237	116,814
Depreciation on fixed assets	1,365	5,297
Respite care	7,434	18,845
Minibus running expenses	800	6,159
Rent	2,896	7,924
Telephone	122	143
Repairs & equipment	153	1,130
Printing and stationery	628	625
Computer costs	-	120
Course fees and expenses	357	2,044
Insurance	1,137	1,058
Payroll fees	1,155	1,949
Sundry expenses	2,079	2,221
(Profit)/loss on disposal of assets	8,416	-
Governance costs	3,700	3,864
Travel expenses	549	1,256
Bank charges	79	324
	133,107	<i>169,773</i>

9. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	300	300
Fees payable to the charity's independent examiner in respect of:		
Underprovision in last year's accounts for all other services	60	300
All other services not included above	1,740	1,620
	1,740	<i>1,620</i>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

10. Staff costs

	2021 £	2020 £
Wages and salaries	100,996	115,487
Social security costs	54	244
Contribution to defined contribution pension schemes	1,187	1,083
	<u>102,237</u>	<u>116,814</u>

10% of the salary costs for key management are included within governance costs rather than in staff costs above.

Governance costs also include accountancy and Independent examination fees.

During the year, 2 roles were made redundant incurring statutory redundancy payments totalling £1,101 (2020 : £707).

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Management, supervisors & Club Leaders	5	5
Administrator	1	1
Club Assistants	12	12
Casual Club Assistants	12	11
	<u>30</u>	<u>29</u>

No employee received remuneration amounting to more than £60,000 in either year.

The key management personnel of the charity comprises those listed on page 1. The total amount of employee benefits (including employer pension contributions received by key management for their services to the charity was £16,004 (2020: £16,439).

11. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 May 2021, expenses were reimbursed or paid directly to 2 Trustees (2020 - to Trustee) broken down as follows:

	2021 £	2020 £
Training and administration	<u>115</u>	<u>-</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

12. Tangible fixed assets

	Motor vehicles £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 June 2020	16,830	9,055	25,885
Additions	-	588	588
Disposals	(16,830)	-	(16,830)
At 31 May 2021	-	9,643	9,643
Depreciation			
At 1 June 2020	8,414	5,954	14,368
Charge for the year	-	1,365	1,365
On disposals	(8,414)	-	(8,414)
At 31 May 2021	-	7,319	7,319
Net book value			
At 31 May 2021	-	2,324	2,324
At 31 May 2020	8,416	3,101	11,517

The balance sheet value represented the charity's 50% ownership of the motor vehicle. This was disposed of during the year by donation to another local charity with nil consideration. The loss on disposal has been reflected as a cost in the accounts.

13. Debtors

	2021 £	2020 £
Due within one year		
Other debtors	126	-
Prepayments and accrued income	23,900	8,613
	<u>24,026</u>	<u>8,613</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Bank overdrafts	-	436
Other taxation and social security	-	486
Other creditors	943	214
Accruals and deferred income	7,193	7,073
	<u>8,136</u>	<u>8,209</u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

15. Statement of funds

Statement of funds - current year

	Balance at 1 June 2020 £	Income £	Expenditure £	Transfers In/out £	Balance at 31 May 2021 £
Unrestricted funds					
Designated funds					
Designated Fund	2,750	-	-	-	2,750
Contingency Fund	8,000	-	-	5,000	13,000
	<u>10,750</u>	<u>-</u>	<u>-</u>	<u>5,000</u>	<u>15,750</u>
General funds					
General Funds - all funds	45,243	39,544	(56,344)	15,879	44,322
Total Unrestricted funds	<u>55,993</u>	<u>39,544</u>	<u>(56,344)</u>	<u>20,879</u>	<u>60,072</u>
Restricted funds					
Restricted Funds - all funds	57,728	150,238	(80,667)	(20,879)	106,420
Restricted Fund - Minibus	9,232	83	(8,948)	-	367
	<u>66,960</u>	<u>150,321</u>	<u>(89,615)</u>	<u>(20,879)</u>	<u>106,787</u>
Total of funds	<u><u>122,953</u></u>	<u><u>189,865</u></u>	<u><u>(145,959)</u></u>	<u><u>-</u></u>	<u><u>166,859</u></u>

The designated fund is for new projects and has been set aside by the trustees to provide for new project expenditure as and when it arises. It is represented by cash held at the bank.

The contingency fund is set aside by the trustees for future contingencies and is represented by cash held at the bank.

Transfer from the contingency fund were used last year to cover the costs of major repairs to the minibus and redundancy costs. This year, the contingency fund has been topped up with transfers from the general funds.

Remaining transfers represent the net effect of restricted funds being used to cover allowable expenditure and core costs and unrestricted funds, such as furlough, being used to cover costs within projects funded by restricted grants and other receipts.

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 June 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2020 £</i>
Unrestricted funds					
Designated funds					
Designated Fund	2,750	-	-	-	2,750
Contingency Fund	13,000	-	(4,000)	(1,000)	8,000
	<u>15,750</u>	<u>-</u>	<u>(4,000)</u>	<u>(1,000)</u>	<u>10,750</u>
	<i>Balance at 1 June 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 May 2020 £</i>
General funds					
General Funds - all funds	14,718	103,782	(74,257)	1,000	45,243
Total Unrestricted funds	<u>30,468</u>	<u>103,782</u>	<u>(78,257)</u>	<u>-</u>	<u>55,993</u>
Restricted funds					
Restricted Funds - all funds	19,504	145,463	(107,239)	-	57,728
Restricted Fund - Minibus	13,352	6,610	(10,730)	-	9,232
	<u>32,856</u>	<u>152,073</u>	<u>(117,969)</u>	<u>-</u>	<u>66,960</u>
Total of funds	<u><u>63,324</u></u>	<u><u>255,855</u></u>	<u><u>(196,226)</u></u>	<u><u>-</u></u>	<u><u>122,953</u></u>

COLCHESTER GATEWAY CLUBS

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021**

16. Summary of funds

Summary of funds - current year

	Balance at 1 June 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2021 £
Designated funds	10,750	-	-	5,000	15,750
General funds	45,243	39,544	(56,344)	15,879	44,322
Restricted funds	66,960	150,321	(89,615)	(20,879)	106,787
	<u>122,953</u>	<u>189,865</u>	<u>(145,959)</u>	<u>-</u>	<u>166,859</u>

Summary of funds - prior year

	Balance at 1 June 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2020 £
Designated funds	15,750	-	(4,000)	(1,000)	10,750
General funds	14,718	103,782	(74,257)	1,000	45,243
Restricted funds	32,856	152,073	(117,969)	-	66,960
	<u>63,324</u>	<u>255,855</u>	<u>(196,226)</u>	<u>-</u>	<u>122,953</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	67	2,257	2,324
Current assets	68,141	104,530	172,671
Creditors due within one year	(8,136)	-	(8,136)
Total	<u>60,072</u>	<u>106,787</u>	<u>166,859</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2021

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	549	10,968	11,517
Current assets	63,216	56,429	119,645
Creditors due within one year	(7,772)	(437)	(8,209)
Total	<u>55,993</u>	<u>66,960</u>	<u>122,953</u>

COLCHESTER GATEWAY CLUBS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2021

18. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the group in an independently administered fund. The pension cost charge is included in restricted expenditure and represents contributions payable by the charity to the fund and amounted to £1,187 (2020 - £1,113).

There were no amounts payable to the fund at the balance sheet date.

19. Related party transactions

Within the year, the sister of trustees Sandra Hill and Andrew Tucker, was employed by the charity on a part time or zero hours contract basis, on standard terms, as a Club Assistant.

Within the year, the son of trustee Veronica Scriven was employed by the charity on a part time or zero hours contract basis, on standard terms, as a Club Assistant.

The total amount of donations received without conditions from trustees or other related parties in the year was £1,183.

20. Funds received as an agent

The charity receives funds from Colchester Catalyst charity on behalf of applicants to cover eligible respite costs. Grants and other receipts received during the year totalled £10,701 and related outgoings were £7,874. The balance carried forward of a surplus of £2,390 (2020: deficit £437) is held as agent for Colchester Catalyst charity, for future distribution.

These amounts are included in the figures within the charity's Statement of Financial Activities and Balance Sheet.