
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 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:

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		(16,800)	60,706	43,906	59,629
Transfers between funds	15	20,879	(20,879)	-	-
		<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>166,859</u>	<u>122,953</u>
Charity funds			
Restricted funds	15	106,787	66,960
Unrestricted funds	15	60,072	55,993
Total funds		<u>166,859</u>	<u>122,953</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: 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.

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
Total 2020	7,678	145,463	153,141

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>	<u>64,352</u>	<u>6,610</u>	<u>70,962</u>

6. Income from other trading activities

Income from fundraising events

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

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

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

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
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
Total 2020	26,453	169,773	196,226

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
	<u><u>133,107</u></u>	<u><u>169,773</u></u>

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	<u><u>1,740</u></u>	<u><u>1,620</u></u>

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)
	<hr/>	<hr/>	<hr/>
At 31 May 2021	-	9,643	9,643
	<hr/>	<hr/>	<hr/>
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)
	<hr/>	<hr/>	<hr/>
At 31 May 2021	-	7,319	7,319
	<hr/>	<hr/>	<hr/>
Net book value			
At 31 May 2021	-	2,324	2,324
	<hr/>	<hr/>	<hr/>
At 31 May 2020	8,416	3,101	11,517
	<hr/>	<hr/>	<hr/>

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
	<hr/>	<hr/>
	24,026	8,613
	<hr/>	<hr/>

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>122,953</u>	<u>189,865</u>	<u>(145,959)</u>	<u>-</u>	<u>166,859</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
	<u>14,718</u>	<u>103,782</u>	<u>(74,257)</u>	<u>1,000</u>	<u>45,243</u>
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>63,324</u>	<u>255,855</u>	<u>(196,226)</u>	<u>-</u>	<u>122,953</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.