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**COLCHESTER GATEWAY CLUBS**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MAY 2022**

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## COLCHESTER GATEWAY CLUBS

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## COLCHESTER GATEWAY CLUBS

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

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**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

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## **COLCHESTER GATEWAY CLUBS**

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### **TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2022**

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The Trustees present their annual report together with the financial statements of the charity for the 1 June 2021 to 31 May 2022.

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 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. 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.

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)'.

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## COLCHESTER GATEWAY CLUBS

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

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#### 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.

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## COLCHESTER GATEWAY CLUBS

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

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#### 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.

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## COLCHESTER GATEWAY CLUBS

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

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#### **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.

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## COLCHESTER GATEWAY CLUBS

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

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#### 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.



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## COLCHESTER GATEWAY CLUBS

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

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#### 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**

Chair of Trustees

Date:

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## COLCHESTER GATEWAY CLUBS

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

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#### **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:

Dated:

Mr D Aldworth

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 £	Total funds 2021 £
<b>Income from:</b>					
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
<b>Total income</b>		<b>90,405</b>	<b>99,798</b>	<b>190,203</b>	<b>189,865</b>
<b>Expenditure on:</b>					
Charitable activities		49,411	126,609	176,020	145,959
<b>Total expenditure</b>		<b>49,411</b>	<b>126,609</b>	<b>176,020</b>	<b>145,959</b>
<b>Net income/(expenditure)</b>		<b>40,994</b>	<b>(26,811)</b>	<b>14,183</b>	<b>43,906</b>
Transfers between funds	15	383	(383)	-	-
<b>Net movement in funds</b>		<b>41,377</b>	<b>(27,194)</b>	<b>14,183</b>	<b>43,906</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		60,072	106,787	166,859	122,953
Net movement in funds		41,377	(27,194)	14,183	43,906
<b>Total funds carried forward</b>		<b>101,449</b>	<b>79,593</b>	<b>181,042</b>	<b>166,859</b>

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

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

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## COLCHESTER GATEWAY CLUBS

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

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#### 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.

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## COLCHESTER GATEWAY CLUBS

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

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#### 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

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## COLCHESTER GATEWAY CLUBS

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

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#### 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.

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## COLCHESTER GATEWAY CLUBS

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

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#### 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.



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**COLCHESTER GATEWAY CLUBS**

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

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**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
<b>Total 2022</b>	<u>55,084</u>	<u>99,782</u>	<u>154,866</u>

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

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

**5. Income from charitable activities**

	Unrestricted funds 2022 £	Total funds 2022 £
Weekends	-	-
Minibus	-	-
Trips	(410)	(410)
Entrance fees	32,649	32,649
<b>Total 2022</b>	<u>32,239</u>	<u>32,239</u>

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>	<u>8,496</u>	<u>83</u>	<u>8,579</u>

6. Income from other trading activities

Income from fundraising events

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

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

7. Investment income

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

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**COLCHESTER GATEWAY CLUBS**

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

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**7. Investment income (continued)**

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

**8. Analysis of expenditure by activities**

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

**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**

	<i>Total funds 2022 £</i>	<i>Total funds 2021 £</i>
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>

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**COLCHESTER GATEWAY CLUBS**

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

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**9. Independent examiner's remuneration**

	<b>2022</b>	<i>2021</i>
	<b>£</b>	<i>£</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>300</b>	<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	<b>1,680</b>	<i>1,740</i>
	<u><b>1,680</b></u>	<u><i>1,740</i></u>

**10. Staff costs**

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

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

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COLCHESTER GATEWAY CLUBS

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

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

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COLCHESTER GATEWAY CLUBS

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

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13. Debtors

	2022 £	2021 £
<b>Due within one year</b>		
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 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
<b>General funds</b>					
General Funds - all funds	44,322	90,405	(49,411)	383	85,699
	<u>44,322</u>	<u>90,405</u>	<u>(49,411)</u>	<u>383</u>	<u>85,699</u>
<b>Total Unrestricted funds</b>	<u>60,072</u>	<u>90,405</u>	<u>(49,411)</u>	<u>383</u>	<u>101,449</u>
<b>Restricted funds</b>					
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>
<b>Total of funds</b>	<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

	Balance at 1 June 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2021 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
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>
	Balance at 1 June 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 May 2021 £
<b>General funds</b>					
General Funds - all funds	45,243	39,544	(56,344)	15,879	44,322
	<u>45,243</u>	<u>39,544</u>	<u>(56,344)</u>	<u>15,879</u>	<u>44,322</u>
<b>Total Unrestricted funds</b>	<u>55,993</u>	<u>39,544</u>	<u>(56,344)</u>	<u>20,879</u>	<u>60,072</u>
<b>Restricted funds</b>					
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>
<b>Total of funds</b>	<u>122,953</u>	<u>189,865</u>	<u>(145,959)</u>	<u>-</u>	<u>166,859</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**

	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>

**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)
<b>Total</b>	<u>101,449</u>	<u>79,593</u>	<u>181,042</u>

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COLCHESTER GATEWAY CLUBS

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NOTES TO THE FINANCIAL STATEMENTS  
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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)
<b>Total</b>	<b>60,072</b>	<b>106,787</b>	<b>166,859</b>

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## **COLCHESTER GATEWAY CLUBS**

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

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#### **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.