
COLCHESTER GATEWAY CLUBS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2023

COLCHESTER GATEWAY CLUBS

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 7
Independent examiner's report	8
Statement of financial activities	9
Balance sheet	10
Notes to the financial statements	11 - 26

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 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:

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)
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
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. Scriver
V Scriver
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	<u>11,468</u>	<u>100,512</u>	<u>111,980</u>

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>	<u>55,084</u>	<u>99,782</u>	<u>154,866</u>

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	<u>59,562</u>	<u>59,562</u>

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

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 £	2022 £
Wages and salaries	135,614	112,342
Social security costs	3,387	1,693
Contribution to defined contribution pension schemes	2,158	1,522
	<u>141,159</u>	<u>115,557</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 No.	2022 No.
Management	2	2
Administrator	1	1
Club leaders and supervisors	-	2
Club Assistants	8	6
Casual Club Assistants	-	2
Advocates	3	3
Support workers	1	-
	<u>15</u>	<u>16</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 £	2022 £
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 £	2022 £
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>181,042</u>	<u>176,721</u>	<u>(214,309)</u>	<u>-</u>	<u>143,454</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
	<u>44,322</u>	<u>90,405</u>	<u>(49,411)</u>	<u>383</u>	<u>85,699</u>
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>

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.