
COLCHESTER GATEWAY CLUBS

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MAY 2025

COLCHESTER GATEWAY CLUBS

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COLCHESTER GATEWAY CLUBS

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

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

COLCHESTER GATEWAY CLUBS

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MAY 2025

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

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

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

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

COLCHESTER GATEWAY CLUBS

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

Objectives and activities

a. Policies and objectives

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

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

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

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

Achievements and performance

a. Main achievements of the charity

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

COLCHESTER GATEWAY CLUBS

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

Achievements and performance (continued)

b. Review of activities

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

Clubs

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

Advocacy

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

Members Committee

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

Roy Clarke Award Scheme (RCAS)

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

Respite

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

Holidays & Special Events

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

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

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

c. Fundraising activities and income generation

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

COLCHESTER GATEWAY CLUBS

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

Achievements and performance (continued)

funding for core costs.

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

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

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

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

d. Investment policy and performance

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

Financial review

a. Financial review and Reserves policy

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

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

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

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

These free reserves are maintained on deposit.

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

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

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

COLCHESTER GATEWAY CLUBS

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

b. Going concern

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

c. Financial risk management objectives and policies

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

Structure, governance and management

a. Constitution

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

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

b. Methods of appointment or election of Trustees

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

c. Organisational structure and decision-making policies

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

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

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

d. Related party relationships

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

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

e. Financial risk management

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

COLCHESTER GATEWAY CLUBS

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

Statement of Trustees' responsibilities


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

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

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

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

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

.....

V Scriven

Chair of Trustees

Date: 17 March 2026

COLCHESTER GATEWAY CLUBS

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

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

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

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

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

Independent examiner's statement

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

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

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

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

Signed:



Mr D Aldworth

Dated:

23 March 2026

CERTIFIED ACCOUNTANT

Griffin Chapman

4 & 5 The Cedars

Apex 12

Old Ipswich Road

Colchester

Essex

CO7 7QR

COLCHESTER GATEWAY CLUBS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MAY 2025

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

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

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

COLCHESTER GATEWAY CLUBS

BALANCE SHEET
AS AT 31 MAY 2025

| | Note | 2025 £ | 2024 £ |
|--|------|----------------|----------------|
| Fixed assets | | | |
| Tangible assets | 12 | 2,003 | 2,946 |
| | | <u>2,003</u> | <u>2,946</u> |
| Current assets | | | |
| Debtors | 13 | 600 | 857 |
| Cash at bank and in hand | | 126,990 | 138,600 |
| | | <u>127,590</u> | <u>139,457</u> |
| Current liabilities | | | |
| Creditors: amounts falling due within one year | 14 | (3,326) | (2,570) |
| | | <u>124,264</u> | <u>136,887</u> |
| Net current assets | | | |
| | | <u>126,267</u> | <u>139,833</u> |
| Total assets less current liabilities | | | |
| | | <u>126,267</u> | <u>139,833</u> |
| Net assets excluding pension asset | | | |
| | | <u>126,267</u> | <u>139,833</u> |
| Total net assets | | <u>126,267</u> | <u>139,833</u> |
| Charity funds | | | |
| Restricted funds | 15 | 55,708 | 68,173 |
| Unrestricted funds | 15 | 70,559 | 71,660 |
| | | <u>126,267</u> | <u>139,833</u> |
| Total funds | | <u>126,267</u> | <u>139,833</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: 17 March 2026

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

COLCHESTER GATEWAY CLUBS

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

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

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

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

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

The presentation currency is £GBP.

2.2 Income

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

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

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

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

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

2. Accounting policies (continued)

2.3 Expenditure

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

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

All expenditure is inclusive of irrecoverable VAT.

2.4 Government grants

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

2.5 Interest receivable

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

2.6 Tangible fixed assets and depreciation

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

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

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

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

Depreciation is provided on the following basis:

| | |
|-----------------------|---------------------|
| Fixtures and fittings | - 25% straight line |
|-----------------------|---------------------|

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

2. Accounting policies (continued)

2.7 Debtors

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

2.8 Cash at bank and in hand

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

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

2.11 Pensions

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

2.12 Fund accounting

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

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

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

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

COLCHESTER GATEWAY CLUBS

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

2. Accounting policies (continued)

2.13 Redundancy costs

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

3. Critical accounting estimates and areas of judgment

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

Critical accounting estimates and assumptions:

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

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

COLCHESTER GATEWAY CLUBS

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

4. Income from donations and legacies

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

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

5. Income from charitable activities

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|-------------------|--|---------------------------------------|
| Trips | 5,960 | 5,960 |
| Entrance fees | 70,428 | 70,428 |
| Total 2025 | <u>76,388</u> | <u>76,388</u> |

COLCHESTER GATEWAY CLUBS

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

5. Income from charitable activities (continued)

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

6. Income from other trading activities

Income from fundraising events

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|--------------------|--|---------------------------------------|
| Fundraising events | <u>2,923</u> | <u>2,923</u> |

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

7. Investment income

| | Unrestricted funds 2025 £ | Total funds 2025 £ |
|------------------|--|---------------------------------------|
| Deposit interest | <u>3,689</u> | <u>3,689</u> |

COLCHESTER GATEWAY CLUBS

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

7. Investment income (continued)

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

8. Analysis of expenditure by activities

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

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

COLCHESTER GATEWAY CLUBS

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

8. Analysis of expenditure by activities (continued)

Analysis of support costs

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

9. Independent examiner's remuneration

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

COLCHESTER GATEWAY CLUBS

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

10. Staff costs

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

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

Governance costs also include accountancy and independent examination fees.

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

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

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

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

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

11. Trustees' remuneration and expenses

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

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

COLCHESTER GATEWAY CLUBS

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

12. Tangible fixed assets

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

13. Debtors

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

14. Creditors: Amounts falling due within one year

| | 2025 £ | 2024 £ |
|------------------------------|-----------|-----------|
| Other creditors | 396 | - |
| Accruals and deferred income | 2,930 | 2,570 |

COLCHESTER GATEWAY CLUBS

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

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

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

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

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

COLCHESTER GATEWAY CLUBS

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

15. Statement of funds

Statement of funds - current year

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

COLCHESTER GATEWAY CLUBS

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

15. Statement of funds (continued)

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

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

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

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

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

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

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

COLCHESTER GATEWAY CLUBS

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

15. Statement of funds (continued)

Statement of funds - prior year

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

COLCHESTER GATEWAY CLUBS

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

16. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

COLCHESTER GATEWAY CLUBS

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

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

COLCHESTER GATEWAY CLUBS

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

18. Pension commitments

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

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

19. Related party transactions

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

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

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

20. Funds received as an agent

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

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