

Gateway Wheelers

Registered Charity 1084149

The Old Rectory
The Broadway
Houghton-le-Spring
DH4 4BB

Tel 0791 3905422
email officegatewaywheelers@yahoo.co.uk
www.gatewaywheelers.org.uk

Gateway Wheelers

Trustees Annual Report

1st January - 31st December 2022



Gateway Wheelers 2022

Our Mission is to inspire people with disabilities to enjoy cycling with their families and friends.

In planning activities for the year, the trustees kept in mind the Charity Commission's guidance on public benefit. The focus of the activities remains enabling all people with disabilities to enjoy cycling and provide the necessary support to take part. This benefits people by developing their self-confidence and social skills as well as being a healthy activity. Gateway Wheelers welcomes everyone regardless of faith, gender or personal circumstances and this non-judgemental philosophy allows and encourages people to thrive.

Staff, Volunteers, Members

Staff

Gateway Wheelers currently has one members of staff, Lead Project Officer – Sara Bateman.

Trustees

| | |
|------------|------------------|
| Chair | Frances Cook |
| Vice chair | Brian Milner BEM |
| Treasurer | Martin Forester |
| | Doug Swailes |
| | Katy Sunley |

Committee Members

| | | |
|-----------------|------------|------------------|
| Frances Cook | Paul Tyson | Brian Milner BEM |
| Martin Forester | Ted Sunley | Doug Swailes |
| Katy Sunley | | Janice Forester |

Structure, Governance & Management

Gateway Wheelers is an association of 136 members whose governing document is a constitution registered with the Charity Commission on 26th February 2000 and amended on 3rd May 2003 and 23rd March 2006. The Committee as charity trustees have control of its funds. When complete the Committee must consist of at least 3 and not more than 12 people, all of whom must be members but not paid employees. One third of the elected Committee members must retire at each AGM but may stand for re-election. The Chair and Committee members are elected at the AGM. Further details can be found in the Constitution. All trustees give their time voluntarily and receive no remuneration or other benefits.

There is a Child Protection and Vulnerable Adults Policy in place. DBS checks are carried out prior to commencement of employment, volunteering or trusteeship.

Gateway Wheelers is a local group of Mencap which provides help and support to the organisation.

Volunteers

Gateway Wheelers has 8 volunteers and without their valuable contribution of time, enthusiasm and expertise we would not have been able to achieve so much.

Training

Youth Mental Health First Aid – 2 day course
British Cycling 1st4sport Level 1 Award in coaching cycling

Members

Gateway Wheelers has 136 members.

Cycles and Sites

Cycles

In 2022 Gateway Wheelers had two cycling sites with containers at:

- Rectory Park, Houghton-le-Spring
- The Eastbourne Sports Complex, Darlington

Houghton-le-Spring Site

Volunteers

Total volunteer hours 373

Rides

Every Monday, Wednesday and Friday and once a month on a Sunday afternoon.

117 sessions in total

237 total participants

110 unique participants

Darlington Site

Volunteers

Total volunteer hours 8

Rides

Holds rides one Sunday per month. Darlington held 1 ride throughout 2022 with 11 riders

Policies and Practices

Insurance

Public Liability
Products Liability
Employer's Liability
Personal Accident
Contents Equipment
Money Insurance

Policies and Practices

Constitution
Safeguarding and child protection policy
Vulnerable adults policy
Health and safety policy
Risk assessments
Equal opportunities form
Complaints procedure
Reserves policy
Operating procedure
Volunteer guidelines

Environmental policy
Lost child policy
Emergency procedures
Grievance procedure
Accident Policy
Behaviour management policy
Bullying policy
Off site rides policy
Whistle blowing policy
Volunteer support

Monitoring

Event sheets
Equal Opportunities Form

Additional Events, Activities and Achievements

Events, Activities and Achievements

Durham SEND school games event 2022 – Coaching session for 40 children.
Heel and Toe charity bike ride 2022 – Supplied cycles for the event
Pauls Challenge – Memorial ride
Family Cyclone bike ride 2022 – Volunteer participation
Houghton Feast Parade – Volunteer participation

2022 is still classed as a COVID recovery year for Gateway Wheelers, our main priority is to increase participant numbers attending our sessions from 2021 and to increase our networking with other organisations.

Marketing and communications 2022

Website and social media

The website is linked to our social media which is used to keep people up to date with activities and events.

Networking and linking with similar organisations.

Sunderland Council Volunteer Network
Sustrans – Access for all project
3together The big Local – Elemore Park
Rise
Active Sunderland

Gateway Wheelers

2022 / 2023

Staff, Volunteers, Members

Staff

To ensure funding is in place to continue current staffing.

Committee Members

To expand the committee and develop current members.

Volunteers

To continue to recruit, support and provide training to volunteers.

Members

To expand the number of organisations that uses the cycles and the total number of members.

Networking

To continue networking with other organisations in the cycling sector and local councils.

Cycles, Sites and Equipment

Gateway Wheelers will continue to develop our new site with office, cycling and workshop facilities all in one place to help us with becoming more financially sustainable.

GATEWAY WHEELERS

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31ST DECEMBER 2022**

Gateway Wheelers

Financial Statements for the year ended 31st December 2022

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The trustees' present their report for the Year Ended 31st December 2022.

Charity Name: Gateway Wheelers

Charity Number: 1084149

Registered Office and Operational Address

The Old Rectory, The Broadway, Houghton le Spring, DH4 4BB

Trustees

| | |
|------------------|-------------|
| Frances Cook | Chairperson |
| Brian Milner BEM | Secretary |
| Martin Forester | Treasurer |
| Doug Swailes | |
| Katy Sunley | |

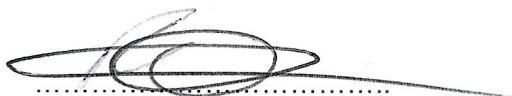
Statement of Public Benefit

The Directors consider that they have complied with their duty as Charity Trustees to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties

The Charity's bankers are Co-Operative Bank, 1 Balloon Street, Manchester M60 4EP.

The independent examiner is B.J. Straughan of B.J. Straughan and Co, Epworth House, 7 Lucy Street, Chester le Street, Co. Durham DH3 3UP.

On Behalf of the Trustees'



Gateway Wheelers

Independent Examiners Report for the year ended 31st December 2022

I report on the accounts of the Charity for the year ended 31st December 2022 which are set out on the attached pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to :

examine the accounts (under section 145 of the 2011 Act);

follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and

state whether particular matters have come to my attention.

Basis of independent examiner's statement

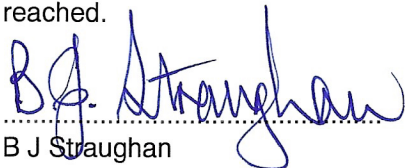
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities 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.



B J Straughan
B J Straughan and Co
Chartered Accountants

27th February 2024

Date

Epworth House
7 Lucy Street
Chester le Street
County Durham
DH3 3UP

Gateway Wheelers
Statement Of Financial Activities
for the year ended 31st December 2022

| <u>Incoming Resources</u> | Restricted | Unrestricted | 2022 Total | Restricted | Unrestricted | 2021 Total |
|----------------------------------|-------------------|---------------------|-----------------------|-------------------|---------------------|-----------------------|
| Investment Income | 0 | 2 | 2 | 0 | 0 | 0 |
| Coronavirus Job Retention Scheme | 0 | 0 | 0 | 1,368 | 28,689 | 30,057 |
| Other | 0 | 0 | 0 | 0 | 300 | 300 |
| Fund Raising and Donations | 0 | 12,503 | 12,503 | 0 | 7,945 | 7,945 |
| Grants (note 6) | 20,785 | 5,000 | 25,785 | 7,480 | 1,899 | 9,379 |
| Total Incoming Resources | 20,785 | 17,505 | 38,290 | 8,848 | 38,833 | 47,681 |

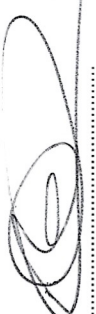
Resources Expended On Charitable activities

| | | | | | | |
|------------------------------------|---------------|---------------|---------------|----------------|----------------|----------------|
| Wages and Salaries | 18,432 | 2,463 | 20,895 | 18,135 | 43,126 | 61,261 |
| Office Rent | 4,000 | 7,754 | 11,754 | 4,026 | 6,453 | 10,479 |
| Telephone | | 771 | 771 | 200 | 696 | 896 |
| Training | | 0 | 0 | 0 | 0 | 0 |
| Office Administration | 2,113 | 1,231 | 3,344 | 3,842 | 91 | 3,933 |
| Transport | | 0 | 0 | 17 | 0 | 17 |
| Volunteer Expenses | | 0 | 0 | 0 | 0 | 0 |
| Event Costs | | 1,245 | 1,245 | 0 | 48 | 48 |
| Bike maintenance | 333 | 177 | 510 | 3,060 | 565 | 3,625 |
| Van Expenses | 1,007 | 0 | 1,007 | 0 | 1,390 | 1,390 |
| Management Fees | | 0 | 0 | 0 | 0 | 0 |
| Professional Fees | | 839 | 839 | 0 | 750 | 750 |
| Depreciation | | 2,046 | 2,046 | 0 | 2,729 | 2,729 |
| Loss on sale of van | | 0 | 0 | 0 | 0 | 0 |
| Grants repaid | | 0 | 0 | 0 | 0 | 0 |
| Sundries | | | 0 | 0 | 128 | 128 |
| | 25,885 | 16,526 | 42,411 | 29,280 | 55,976 | 85,256 |
| Net Movement in Funds | -5,100 | 979 | -4,121 | -20,432 | -17,143 | -37,575 |
| Total Funds Brought Forward | 5,100 | 38,551 | 43,651 | 25,532 | 55,694 | 81,226 |
| Transfers Between Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Funds Carried Forward | 0 | 39,530 | 39,530 | 5,100 | 38,551 | 43,651 |

Gateway Wheelers
Balance Sheet as at 31st December 2022

| | Notes | 2022 £ | | 2022 £ | | 2021 £ | | 2021 £ | |
|--|-------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| | | Restricted | Unrestricted | Total | | Restricted | Unrestricted | Total | |
| Fixed Assets | 3 | 0 | 6142 | 6,142 | 0 | 8189 | | 8,189 | |
| Current Assets | | | | | | | | | |
| Debtors and prepayments | 4 | - | 467 | 467 | - | 382 | 382 | | |
| Cash at Bank | | 9,791 | 24,044 | 33,835 | 25,532 | 11,136 | 36,668 | | |
| Cash in hand | | - | - | - | - | - | - | | |
| | | <u>9,791</u> | <u>24,511</u> | <u>34,302</u> | <u>25,532</u> | <u>11,518</u> | <u>37,050</u> | | |
| Creditors falling due within one year | 5 | - | 914 | 914 | - | 1,588 | 1,588 | | |
| Net Current Assets | | 9,791 | 23,597 | 33,388 | 25,532 | 9,930 | 35,462 | | |
| Net Assets | | <u>9,791</u> | <u>29,739</u> | <u>39,530</u> | <u>25,532</u> | <u>18,119</u> | <u>43,651</u> | | |
| Income Funds | 6 | | | | | | | | |
| Restricted | | | | - | | | | 5,100 | |
| Unrestricted | | | | 39,530 | | | | 38,551 | |
| Designated Fund | | | | - | | | | - | |
| | | | | <u>39,530</u> | | | | <u>43,651</u> | |

Approved by the Board of Trustees on
and signed on its behalf by :-


.....
Trustee

Gateway Wheelers

Notes to the accounts for the year ended 31st December 2022

Note 1 Accounting Policies

Basis of preparation

- a) The accounts have been prepared in accordance with the Statement Of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102)" issued July 2014 and subsequently updated.

The charity constitutes a public benefit entity as defined by FRS102

- b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when received. The value of services provided by volunteers has not been included.
- c) Grants in respect of capital expenditure are credited to a capital reserve account and are released to the Statement of Financial Activities in equal annual instalments over the expected useful life of the relevant assets. Grants of a revenue nature are credited to the Statement of Financial Activities during the period received.
- d) Resources expended including VAT are recognised in the period in which they are incurred.
- e) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the organisation
- f) Fixed assets - all fixed assets are depreciated over their expected life at 25% reducing balance
- g) The accounts have been prepared on the going concern basis and the trustees consider the charity will continue as a going concern for the foreseeable future.

Gateway Wheelers**Notes to the accounts for the year ended 31st December 2022****Note 2 Trustees and other Related Parties**

No Trustees were paid expenses during the year.

No related party transactions have occurred during the year ended 31st December 2022.

Note 3 Tangible Fixed AssetsAsset costs or valuation

| | <u>Computers</u> | <u>Bikes</u> | <u>Vehicle</u> | <u>Cabin</u> | <u>Total</u> |
|--------------------------------|------------------|--------------|----------------|--------------|--------------|
| B/fwd | 2689 | 33571 | 8220 | 1500 | 45980 |
| Additions | 0 | 0 | 0 | 0 | 0 |
| Disposals | 0 | 0 | 0 | 0 | 0 |
| Balance carried forward | 2689 | 33571 | 8220 | 1500 | 45980 |

Accumulated depreciation and impairment provisions

| | <u>Reducing balance</u> | <u>Reducing balance</u> | <u>Reducing balance</u> | <u>Reducing balance</u> | |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------|
| Basis | | | | | |
| Rate | 25% | 25% | 25% | 25% | |
| B/fwd | 2324 | 29328 | 4751 | 1388 | 35064 |
| Charge for year | 91 | 1061 | 867 | 28 | 2047 |
| Disposal | 0 | 0 | 0 | 0 | 0 |
| Balance carried forward | 2415 | 30389 | 5618 | 1416 | 37111 |

Net Book Value

| | | | | | |
|-------------|------------|-------------|-------------|------------|-------------|
| 2021 | 365 | 4243 | 3469 | 112 | 8189 |
| 2022 | 274 | 3182 | 2602 | 84 | 6142 |

Note 4 Debtors and PrepaymentsAnalysis of debtorsAmounts falling due within one year

| | <u>2022</u> | <u>2021</u> |
|--------------|-------------|-------------|
| Debtors | 0 | 0 |
| Prepayments | 467 | 382 |
| Total | 467 | 382 |

Note 5 Creditors and AccrualsAnalysis of creditorsAmounts falling due within one year

| | <u>2022</u> | <u>2021</u> |
|-----------------|-------------|-------------|
| Other creditors | 500 | 1138 |
| Accruals | 414 | 450 |
| Pensions | 0 | 0 |
| Total | 914 | 1588 |

Gateway Wheelers**Notes to the accounts for the year ended 31st December 2022****Note 6 Movement of Major Funds**

| | <u>As at 1st January 2022</u> | <u>Income</u> | <u>Expenditure</u> | <u>Transfers</u> | <u>As At 31st December 2022</u> |
|----------------------------------|--|----------------------|---------------------------|-------------------------|--|
| Big Lottery Fund | - | 10,000 | 10,000 | - | - |
| RISE Sport England Together Fund | - | 10,000 | 10,000 | - | - |
| Tru Colours | - | - | - | - | - |
| Miscellaneous | 5,100 | 785 | 5,885 | - | - |
| Total Restricted | 5,100 | 20,785 | 25,885 | - | - |
| General Funds | 27,366 | 17,505 | 14,480 | - | 30,391 |
| General Funds Capital | 8,185 | - | 2,046 | - | 6,139 |
| Designated Funds (contingency) | 3,000 | - | - | - | 3,000 |
| Total unrestricted | 38,551 | 17,505 | 16,526 | - | 39,530 |
| | 43,651 | 38,290 | 42,411 | - | 39,530 |

GATEWAY WHEELERS

REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
31ST DECEMBER 2022**

Gateway Wheelers

Financial Statements for the year ended 31st December 2022

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The trustees' present their report for the Year Ended 31st December 2022.

Charity Name: Gateway Wheelers

Charity Number: 1084149

Registered Office and Operational Address

The Old Rectory, The Broadway, Houghton le Spring, DH4 4BB

Trustees

| | |
|------------------|-------------|
| Frances Cook | Chairperson |
| Brian Milner BEM | Secretary |
| Martin Forester | Treasurer |
| Doug Swailes | |
| Katy Sunley | |

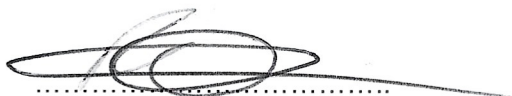
Statement of Public Benefit

The Directors consider that they have complied with their duty as Charity Trustees to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties

The Charity's bankers are Co-Operative Bank, 1 Balloon Street, Manchester M60 4EP.

The independent examiner is B.J. Straughan of B.J. Straughan and Co, Epworth House, 7 Lucy Street, Chester le Street, Co. Durham DH3 3UP.

On Behalf of the Trustees'



Gateway Wheelers

Independent Examiners Report for the year ended 31st December 2022

I report on the accounts of the Charity for the year ended 31st December 2022 which are set out on the attached pages.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to :

examine the accounts (under section 145 of the 2011 Act);

follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act); and

state whether particular matters have come to my attention.

Basis of independent examiner's statement

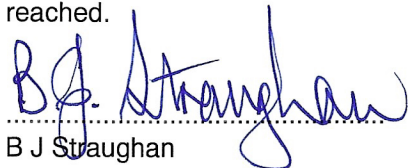
My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention which give me cause to believe that in any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities 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.



B J Straughan
B J Straughan and Co
Chartered Accountants

27th February 2024

Date

Epworth House
7 Lucy Street
Chester le Street
County Durham
DH3 3UP

Gateway Wheelers
Statement Of Financial Activities
for the year ended 31st December 2022

| <u>Incoming Resources</u> | Restricted | Unrestricted | 2022 Total | Restricted | Unrestricted | 2021 Total |
|----------------------------------|---------------|---------------|---------------|--------------|---------------|---------------|
| Investment Income | 0 | 2 | 2 | 0 | 0 | 0 |
| Coronavirus Job Retention Scheme | 0 | 0 | 0 | 1,368 | 28,689 | 30,057 |
| Other | 0 | 0 | 0 | 0 | 300 | 300 |
| Fund Raising and Donations | 0 | 12,503 | 12,503 | 0 | 7,945 | 7,945 |
| Grants (note 6) | 20,785 | 5,000 | 25,785 | 7,480 | 1,899 | 9,379 |
| Total Incoming Resources | <u>20,785</u> | <u>17,505</u> | <u>38,290</u> | <u>8,848</u> | <u>38,833</u> | <u>47,681</u> |

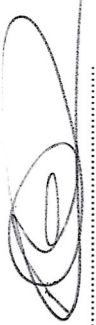
Resources Expended On Charitable activities

| | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Wages and Salaries | 18,432 | 2,463 | 20,895 | 18,135 | 43,126 | 61,261 |
| Office Rent | 4,000 | 7,754 | 11,754 | 4,026 | 6,453 | 10,479 |
| Telephone | | 771 | 771 | 200 | 696 | 896 |
| Training | | 0 | 0 | 0 | 0 | 0 |
| Office Administration | 2,113 | 1,231 | 3,344 | 3,842 | 91 | 3,933 |
| Transport | | 0 | 0 | 17 | 0 | 17 |
| Volunteer Expenses | | 0 | 0 | 0 | 0 | 0 |
| Event Costs | | 1,245 | 1,245 | 0 | 48 | 48 |
| Bike maintenance | 333 | 177 | 510 | 3,060 | 565 | 3,625 |
| Van Expenses | 1,007 | 0 | 1,007 | 0 | 1,390 | 1,390 |
| Management Fees | | 0 | 0 | 0 | 0 | 0 |
| Professional Fees | | 839 | 839 | 0 | 750 | 750 |
| Depreciation | | 2,046 | 2,046 | 0 | 2,729 | 2,729 |
| Loss on sale of van | | 0 | 0 | 0 | 0 | 0 |
| Grants repaid | | 0 | 0 | 0 | 0 | 0 |
| Sundries | | | 0 | 0 | 128 | 128 |
| | <u>25,885</u> | <u>16,526</u> | <u>42,411</u> | <u>29,280</u> | <u>55,976</u> | <u>85,256</u> |
| Net Movement in Funds | -5,100 | 979 | -4,121 | -20,432 | -17,143 | -37,575 |
| Total Funds Brought Forward | 5,100 | 38,551 | 43,651 | 25,532 | 55,694 | 81,226 |
| Transfers Between Funds | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Funds Carried Forward | <u>0</u> | <u>39,530</u> | <u>39,530</u> | <u>5,100</u> | <u>38,551</u> | <u>43,651</u> |

Gateway Wheelers
Balance Sheet as at 31st December 2022

| | Notes | 2022 £ | | 2022 £ | | 2021 £ | | 2021 £ | |
|--|-------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|--|
| | | Restricted | Unrestricted | Total | | Restricted | Unrestricted | Total | |
| Fixed Assets | 3 | 0 | 6142 | 6,142 | 0 | 8189 | | 8,189 | |
| Current Assets | | | | | | | | | |
| Debtors and prepayments | 4 | - | 467 | 467 | - | 382 | 382 | | |
| Cash at Bank | | 9,791 | 24,044 | 33,835 | 25,532 | 11,136 | 36,668 | | |
| Cash in hand | | - | - | - | - | - | - | | |
| | | <u>9,791</u> | <u>24,511</u> | <u>34,302</u> | <u>25,532</u> | <u>11,518</u> | <u>37,050</u> | | |
| Creditors falling due within one year | 5 | - | 914 | 914 | - | 1,588 | 1,588 | | |
| Net Current Assets | | 9,791 | 23,597 | 33,388 | 25,532 | 9,930 | 35,462 | | |
| Net Assets | | <u>9,791</u> | <u>29,739</u> | <u>39,530</u> | <u>25,532</u> | <u>18,119</u> | <u>43,651</u> | | |
| Income Funds | 6 | | | | | | | | |
| Restricted | | | | - | | | | 5,100 | |
| Unrestricted | | | | 39,530 | | | | 38,551 | |
| Designated Fund | | | | - | | | | - | |
| | | | | <u>39,530</u> | | | | <u>43,651</u> | |

Approved by the Board of Trustees on
and signed on its behalf by :-


.....
Trustee

Gateway Wheelers

Notes to the accounts for the year ended 31st December 2022

Note 1 Accounting Policies

Basis of preparation

- a) The accounts have been prepared in accordance with the Statement Of Recommended Practice: "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK (FRS102)" issued July 2014 and subsequently updated.

The charity constitutes a public benefit entity as defined by FRS102

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- c) Grants in respect of capital expenditure are credited to a capital reserve account and are released to the Statement of Financial Activities in equal annual instalments over the expected useful life of the relevant assets. Grants of a revenue nature are credited to the Statement of Financial Activities during the period received.
- d) Resources expended including VAT are recognised in the period in which they are incurred.
- e) Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the organisation
- f) Fixed assets - all fixed assets are depreciated over their expected life at 25% reducing balance
- g) The accounts have been prepared on the going concern basis and the trustees consider the charity will continue as a going concern for the foreseeable future.

Gateway Wheelers**Notes to the accounts for the year ended 31st December 2022****Note 2 Trustees and other Related Parties**

No Trustees were paid expenses during the year.

No related party transactions have occurred during the year ended 31st December 2022.

Note 3 Tangible Fixed AssetsAsset costs or valuation

| | <u>Computers</u> | <u>Bikes</u> | <u>Vehicle</u> | <u>Cabin</u> | <u>Total</u> |
|--------------------------------|------------------|--------------|----------------|--------------|--------------|
| B/fwd | 2689 | 33571 | 8220 | 1500 | 45980 |
| Additions | 0 | 0 | 0 | 0 | 0 |
| Disposals | 0 | 0 | 0 | 0 | 0 |
| Balance carried forward | 2689 | 33571 | 8220 | 1500 | 45980 |

Accumulated depreciation and impairment provisions

| | <u>Reducing balance</u> | <u>Reducing balance</u> | <u>Reducing balance</u> | <u>Reducing balance</u> | |
|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|--------------|
| Basis | | | | | |
| Rate | 25% | 25% | 25% | 25% | |
| B/fwd | 2324 | 29328 | 4751 | 1388 | 35064 |
| Charge for year | 91 | 1061 | 867 | 28 | 2047 |
| Disposal | 0 | 0 | 0 | 0 | 0 |
| Balance carried forward | 2415 | 30389 | 5618 | 1416 | 37111 |

Net Book Value

| | | | | | |
|-------------|------------|-------------|-------------|------------|-------------|
| 2021 | 365 | 4243 | 3469 | 112 | 8189 |
| 2022 | 274 | 3182 | 2602 | 84 | 6142 |

Note 4 Debtors and PrepaymentsAnalysis of debtorsAmounts falling due within one year

| | <u>2022</u> | <u>2021</u> |
|--------------|-------------|-------------|
| Debtors | 0 | 0 |
| Prepayments | 467 | 382 |
| Total | 467 | 382 |

Note 5 Creditors and AccrualsAnalysis of creditorsAmounts falling due within one year

| | <u>2022</u> | <u>2021</u> |
|-----------------|-------------|-------------|
| Other creditors | 500 | 1138 |
| Accruals | 414 | 450 |
| Pensions | 0 | 0 |
| Total | 914 | 1588 |

Gateway Wheelers**Notes to the accounts for the year ended 31st December 2022****Note 6 Movement of Major Funds**

| | <u>As at 1st January 2022</u> | <u>Income</u> | <u>Expenditure</u> | <u>Transfers</u> | <u>As At 31st December 2022</u> |
|----------------------------------|--|----------------------|---------------------------|-------------------------|--|
| Big Lottery Fund | - | 10,000 | 10,000 | - | - |
| RISE Sport England Together Fund | - | 10,000 | 10,000 | - | - |
| Tru Colours | - | - | - | - | - |
| Miscellaneous | 5,100 | 785 | 5,885 | - | - |
| Total Restricted | 5,100 | 20,785 | 25,885 | - | - |
| General Funds | 27,366 | 17,505 | 14,480 | - | 30,391 |
| General Funds Capital | 8,185 | - | 2,046 | - | 6,139 |
| Designated Funds (contingency) | 3,000 | - | - | - | 3,000 |
| Total unrestricted | 38,551 | 17,505 | 16,526 | - | 39,530 |
| | 43,651 | 38,290 | 42,411 | - | 39,530 |