

**REGISTERED COMPANY NUMBER: 04376237 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1094663**

Report of the Trustees and  
Financial Statements for the Year Ended 31 March 2022  
for  
Bury Gateway

Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

Contents of the Financial Statements  
for the Year Ended 31 March 2022

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 12
Detailed Statement of Financial Activities	13 to 14

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The main objects of Bury Gateway are the relief of people with learning disabilities by providing help and support for them and for their families, dependants and carers and to prevent learning disabilities for the public benefit. To provide or assist in Lancashire and Greater Manchester in the provision of facilities for recreation or other leisure time occupation for people who have need thereof by reason of mental handicap and with the object of improving their conditions of life.

The charity's activities are run by the full-time project leader with the assistance of approximately 7 volunteers who participate in the running of the drop-in centre, the social club and sports training and also support beneficiaries by providing friendship and assist in daily tasks such as household shopping and budgeting. The trustees recognize the invaluable support given by the volunteers, who give between 1 and 8 hours per week, which can total from 30 to 50 hours in an average week.

### **Significant activities**

The objectives of the charity are achieved by running the drop-in centre. It has been severely affected due to Covid but now seems to have settled down with regular daily attendance varying from 5 to 8 attendees.

Social evenings were held up waiting for Bury Bridge WMC to reopen with adequate bar staff and looking for an alternative venue failed. On 5th November there were 10 Members and by the end of the year this number had increased to 23. The good news is it has now increased to average attendance of 34. Once the Volunteers are included, plus carers the venue looks full, almost to maximum capacity.

The regular activities including drop in have been supported during the year by encouraging them to maintain contact by telephone, text messaging etc. and by providing emotional support where necessary.

These activities have furthered the objectives of the charity and as a result beneficiaries have gained in confidence and self-esteem through major personal achievements not previously considered possible.

## **FINANCIAL REVIEW**

The attached financial statements show the current state of the charity's finances, which the trustees consider to be sound. Grants of £3,000, were received from Zachonis and £14,425 from Bury MBC Covid Grant support during this year.

Restricted Reserves at 31 March 2022 of £1,506 and Unrestricted Reserves of £6,401 are all represented by bank balances and the trustees consider the reserves at the current level are both adequate and necessary for the furtherance of the charities objectives.

Monies not immediately required are held on deposit, and the trustees have the power to invest in such assets as they see fit. These funds are held in accounts at the National Westminster bank and the Yorkshire Building Society.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

Bury Gateway is a company limited by guarantee, incorporated on 18 February 2002, and a registered charity governed by its Memorandum and Articles of Association. Charity number 1094663. Company number 4376237.

### **Directors and trustees**

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees. As set out in the Articles of Association the chairman is appointed by the trustees, and the trustees have the power to co-opt additional trustees. One third of the trustees retire by rotation each year and may be re-appointed by the members of the charitable company attending the Annual General Meeting (AGM). New members may be appointed at the AGM or at the first meeting following.

Recruitment of new trustees is usually as a result of personal contact with persons with suitable knowledge and experience. Induction and training is by invitation to observe Trustees meetings and activities of the charity. New trustees are encouraged to read the explanatory literature provided by both Company's House and the Charity Commission. All trustees are invited to attend the periodic staff and volunteer training meetings.

All major decisions relating to overall policy and management are taken by the trustees, who also form part of the majority of members of a general management committee. All major items of expenditure are approved by this committee, and the project leader has a delegated power to authorize routine expenditure of up to £500.

### **Relationship with other organizations**

Bury Gateway is an independent charity, but has informal relations with other local charities and organizations with similar objectives. Communicates regularly with relevant departments of the local authority, including the employment support team, social services support workers and the education department lifelong learning services. The charity is at the Bury Gateway Hub at 144 Tottington Road, Bury, where the registered office is located and where the charity's main activities take place. .

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Company number**

04376237 (England and Wales)

### **Registered Charity number**

1094663

### **Registered office**

144 Tottington Road  
Bury  
Manchester  
BL8 1RU

### **Trustees**

G Rose  
Miss H Brookes  
J C Jefferson  
M D Isaacs  
Ms H Ashworth Organiser  
Mrs J Birtwell Trustee

### **Company Secretary**

Mrs P Roberts

### **Independent Examiner**

Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

Bury Gateway

Report of the Trustees  
for the Year Ended 31 March 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Bankers**

Natwest PLC  
Rawtenstall Branch  
29 Bank Street  
Rawtenstall  
Rossendale  
BB4 8TS

Approved by order of the board of trustees on 8 December 2022 and signed on its behalf by:

Mrs J Birtwell - Trustee

**Independent examiner's report to the trustees of Bury Gateway ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the 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:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

David Rainbow  
C.P.A.A.  
Rowlinson Rainbow & Company  
5/7 New Road  
Radcliffe  
Greater Manchester  
M26 1LS

8 December 2022

Statement of Financial Activities  
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		23,023	3,591	26,614	43,229
Other trading activities	2	1,746	-	1,746	-
Investment income	3	20	-	20	13
<b>Total</b>		<u>24,789</u>	<u>3,591</u>	<u>28,380</u>	<u>43,242</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
fundraising		-	346	346	-
Other		<u>35,577</u>	<u>3,707</u>	<u>39,284</u>	<u>39,320</u>
<b>Total</b>		<u>35,577</u>	<u>4,053</u>	<u>39,630</u>	<u>39,320</u>
<b>NET INCOME/(EXPENDITURE)</b>		(10,788)	(462)	(11,250)	3,922
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>17,189</u>	<u>1,968</u>	<u>19,157</u>	<u>15,235</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>6,401</u></u>	<u><u>1,506</u></u>	<u><u>7,907</u></u>	<u><u>19,157</u></u>

Bury Gateway

Balance Sheet  
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	293	-	293	348
<b>CURRENT ASSETS</b>					
Debtors	9	442	-	442	442
Cash at bank		7,061	1,506	8,567	19,622
		<u>7,503</u>	<u>1,506</u>	<u>9,009</u>	<u>20,064</u>
<b>CREDITORS</b>					
Amounts falling due within one year	10	(1,395)	-	(1,395)	(1,255)
<b>NET CURRENT ASSETS</b>		<u>6,108</u>	<u>1,506</u>	<u>7,614</u>	<u>18,809</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>6,401</u>	<u>1,506</u>	<u>7,907</u>	<u>19,157</u>
<b>NET ASSETS</b>		<u>6,401</u>	<u>1,506</u>	<u>7,907</u>	<u>19,157</u>
<b>FUNDS</b>	11				
Unrestricted funds				6,401	17,189
Restricted funds				<u>1,506</u>	<u>1,968</u>
<b>TOTAL FUNDS</b>				<u>7,907</u>	<u>19,157</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 8 December 2022 and were signed on its behalf by:

J Birtwell - Trustee

The notes form part of these financial statements



## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

### **Income**

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

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**2. OTHER TRADING ACTIVITIES**

	31.3.22	31.3.21
	£	£
Fundraising events	1,746	-
	<u>          </u>	<u>          </u>

**3. INVESTMENT INCOME**

	31.3.22	31.3.21
	£	£
Deposit account interest	20	13
	<u>          </u>	<u>          </u>

**4. NET INCOME/(EXPENDITURE)**

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	55	87
Other operating leases	6,300	6,300
	<u>          </u>	<u>          </u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**6. STAFF COSTS**

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Administration	1	1
	<u>          </u>	<u>          </u>

No employees received emoluments in excess of £60,000.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	42,238	991	43,229
Investment income	13	-	13
<b>Total</b>	<u>42,251</u>	<u>991</u>	<u>43,242</u>
<b>EXPENDITURE ON</b>			
Other	<u>39,320</u>	<u>-</u>	<u>39,320</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME</b>	2,931	991	3,922
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	14,258	977	15,235
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>17,189</u>	<u>1,968</u>	<u>19,157</u>

**8. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2021 and 31 March 2022	<u>26,951</u>	<u>426</u>	<u>27,377</u>
<b>DEPRECIATION</b>			
At 1 April 2021	26,658	371	27,029
Charge for year	-	55	55
At 31 March 2022	<u>26,658</u>	<u>426</u>	<u>27,084</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022	<u>293</u>	<u>-</u>	<u>293</u>
At 31 March 2021	<u>293</u>	<u>55</u>	<u>348</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22 £	31.3.21 £
Other debtors	<u>442</u>	<u>442</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.22	31.3.21
	£	£
P.A. Y.E.	423	425
Other creditors	972	830
	<u>1,395</u>	<u>1,255</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	17,189	(10,788)	6,401
<b>Restricted funds</b>			
Gym	1,261	245	1,506
Restricted Grants	707	(707)	-
	<u>1,968</u>	<u>(462)</u>	<u>1,506</u>
<b>TOTAL FUNDS</b>	<u>19,157</u>	<u>(11,250)</u>	<u>7,907</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	24,789	(35,577)	(10,788)
<b>Restricted funds</b>			
Gym	591	(346)	245
Restricted Grants	3,000	(3,707)	(707)
	<u>3,591</u>	<u>(4,053)</u>	<u>(462)</u>
<b>TOTAL FUNDS</b>	<u>28,380</u>	<u>(39,630)</u>	<u>(11,250)</u>

**11. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	14,258	2,931	17,189
<b>Restricted funds</b>			
Gym	270	991	1,261
Restricted Grants	707	-	707
	<u>977</u>	<u>991</u>	<u>1,968</u>
<b>TOTAL FUNDS</b>	<u>15,235</u>	<u>3,922</u>	<u>19,157</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	42,251	(39,320)	2,931
<b>Restricted funds</b>			
Gym	991	-	991
	<u>43,242</u>	<u>(39,320)</u>	<u>3,922</u>
<b>TOTAL FUNDS</b>	<u>43,242</u>	<u>(39,320)</u>	<u>3,922</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	14,258	(7,857)	6,401
<b>Restricted funds</b>			
Gym	270	1,236	1,506
Restricted Grants	707	(707)	-
	<u>977</u>	<u>529</u>	<u>1,506</u>
<b>TOTAL FUNDS</b>	<u>15,235</u>	<u>(7,328)</u>	<u>7,907</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2022

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	67,040	(74,897)	(7,857)
<b>Restricted funds</b>			
Gym	1,582	(346)	1,236
Restricted Grants	3,000	(3,707)	(707)
	<u>4,582</u>	<u>(4,053)</u>	<u>529</u>
<b>TOTAL FUNDS</b>	<u><u>71,622</u></u>	<u><u>(78,950)</u></u>	<u><u>(7,328)</u></u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,252	3,583
Gift aid	918	861
Grants	-	20,000
Subscriptions	5,033	429
Gym Subscriptions	591	991
Membership	260	-
Restricted - Zochonis	3,000	-
Government Grants	14,560	17,365
	<hr/>	<hr/>
	26,614	43,229
<b>Other trading activities</b>		
Fundraising events	1,746	-
<b>Investment income</b>		
Deposit account interest	20	13
	<hr/>	<hr/>
<b>Total incoming resources</b>	28,380	43,242
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Gym Subscriptions	346	-
<b>Support costs</b>		
<b>Management</b>		
Wages	27,556	26,823
Pensions	488	1,542
Other operating leases	6,300	6,300
Rates and water	265	273
Light and heat	867	444
Telephone	809	1,051
Postage and stationery	-	201
Advertising	-	125
Repairs & Renewals	-	40
Licences	20	20
I.T.Support	555	-
	<hr/>	<hr/>
	36,860	36,819
<b>Finance</b>		
Depreciation of tangible fixed assets	55	87
<b>Governance costs</b>		
Insurance	1,051	921
Accountancy fees	390	384
Carried forward	1,441	1,305

Bury Gateway

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2022

	31.3.22 £	31.3.21 £
<b>Governance costs</b>		
Brought forward	1,441	1,305
Legal fees	40	40
Payroll Costs	888	1,069
	<hr/> 2,369	<hr/> 2,414
Total resources expended	<hr/> 39,630	<hr/> 39,320
<b>Net (expenditure)/income</b>	<hr/> <hr/> (11,250)	<hr/> <hr/> 3,922