

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

Report of the Trustees and
Financial Statements for the Year Ended 31 March 2023
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 2023

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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 2023. 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 £10,000 from Bailey Thomas during this year.

Restricted Reserves at 31 March 2023 of £408 and Unrestricted Reserves of £2,557 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 (resigned 7.7.23)
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 2023

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 20 December 2023 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 2023.

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

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

20 December 2023

Statement of Financial Activities
for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		18,465	13,000	31,465	26,614
Other trading activities	2	3,811	-	3,811	1,746
Investment income	3	4	-	4	20
Total		<u>22,280</u>	<u>13,000</u>	<u>35,280</u>	<u>28,380</u>
EXPENDITURE ON					
Charitable activities					
fundraising		-	-	-	346
Other		<u>26,124</u>	<u>14,026</u>	<u>40,150</u>	<u>39,284</u>
Total		<u>26,124</u>	<u>14,026</u>	<u>40,150</u>	<u>39,630</u>
NET INCOME/(EXPENDITURE)		(3,844)	(1,026)	(4,870)	(11,250)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>6,401</u>	<u>1,506</u>	<u>7,907</u>	<u>19,157</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>2,557</u></u>	<u><u>480</u></u>	<u><u>3,037</u></u>	<u><u>7,907</u></u>

Bury Gateway

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
FIXED ASSETS					
Tangible assets	8	293	(59)	234	293
CURRENT ASSETS					
Debtors	9	39	-	39	442
Cash at bank		3,413	539	3,952	8,567
		<u>3,452</u>	<u>539</u>	<u>3,991</u>	<u>9,009</u>
CREDITORS					
Amounts falling due within one year	10	(1,188)	-	(1,188)	(1,395)
NET CURRENT ASSETS		<u>2,264</u>	<u>539</u>	<u>2,803</u>	<u>7,614</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>2,557</u>	<u>480</u>	<u>3,037</u>	<u>7,907</u>
NET ASSETS		<u>2,557</u>	<u>480</u>	<u>3,037</u>	<u>7,907</u>
FUNDS	11				
Unrestricted funds				2,557	6,401
Restricted funds				<u>480</u>	<u>1,506</u>
TOTAL FUNDS				<u>3,037</u>	<u>7,907</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 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 20 December 2023 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 2023

2. OTHER TRADING ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	3,811	1,746
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	4	20
	<u> </u>	<u> </u>

4. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	59	55
Other operating leases	6,575	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 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

6. STAFF COSTS

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

	31.3.23	31.3.22
	1	1
Administration	<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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,023	3,591	26,614
Other trading activities	1,746	-	1,746
Investment income	20	-	20
	<u> </u>	<u> </u>	<u> </u>
Total	24,789	3,591	28,380
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Charitable activities			
fundraising	-	346	346
Other	35,577	3,707	39,284

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	35,577	4,053	39,630
NET INCOME/(EXPENDITURE)	(10,788)	(462)	(11,250)
RECONCILIATION OF FUNDS			
Total funds brought forward	17,189	1,968	19,157
TOTAL FUNDS CARRIED FORWARD	6,401	1,506	7,907

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2022 and 31 March 2023	26,951	426	27,377
DEPRECIATION			
At 1 April 2022	26,658	426	27,084
Charge for year	59	-	59
At 31 March 2023	26,717	426	27,143
NET BOOK VALUE			
At 31 March 2023	234	-	234
At 31 March 2022	293	-	293

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other debtors	39	442

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23	31.3.22
	£	£
P.A.Y.E.	393	423
Other creditors	795	972
	<u>1,188</u>	<u>1,395</u>

11. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
Unrestricted funds			
General fund	6,401	(3,844)	2,557
Restricted funds			
Gym	1,506	(967)	539
Restricted Grants	-	(59)	(59)
	<u>1,506</u>	<u>(1,026)</u>	<u>480</u>
TOTAL FUNDS	<u>7,907</u>	<u>(4,870)</u>	<u>3,037</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	22,280	(26,124)	(3,844)
Restricted funds			
Gym	-	(967)	(967)
Restricted Grants	13,000	(13,059)	(59)
	<u>13,000</u>	<u>(14,026)</u>	<u>(1,026)</u>
TOTAL FUNDS	<u>35,280</u>	<u>(40,150)</u>	<u>(4,870)</u>

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

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

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

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

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

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	17,189	(14,632)	2,557
Restricted funds			
Gym	1,261	(722)	539
Restricted Grants	707	(766)	(59)
	<u>1,968</u>	<u>(1,488)</u>	<u>480</u>
TOTAL FUNDS	<u>19,157</u>	<u>(16,120)</u>	<u>3,037</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2023

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 £
Unrestricted funds			
General fund	47,069	(61,701)	(14,632)
Restricted funds			
Gym	591	(1,313)	(722)
Restricted Grants	16,000	(16,766)	(766)
	<u>16,591</u>	<u>(18,079)</u>	<u>(1,488)</u>
TOTAL FUNDS	<u><u>63,660</u></u>	<u><u>(79,780)</u></u>	<u><u>(16,120)</u></u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	540	2,252
Gift aid	1,942	918
Subscriptions	15,373	5,033
Gym Subscriptions	-	591
Membership	610	260
Restricted - Zochonis	3,000	3,000
Restricted -Bailey Thomas	10,000	-
Government Grants	-	14,560
	<hr/>	<hr/>
	31,465	26,614
Other trading activities		
Fundraising events	3,811	1,746
Investment income		
Deposit account interest	4	20
	<hr/>	<hr/>
Total incoming resources	35,280	28,380
EXPENDITURE		
Charitable activities		
Gym Subscriptions	-	346
Support costs		
Management		
Wages	27,323	27,556
Pensions	633	488
Other operating leases	6,575	6,300
Rates and water	305	265
Light and heat	1,966	867
Telephone	810	809
Travel & Transport	197	-
Licences	-	20
I.T.Support	-	555
	<hr/>	<hr/>
	37,809	36,860
Finance		
Fixtures and fittings	59	-
Computer equipment	-	55
	<hr/>	<hr/>
	59	55
Governance costs		
Insurance	1,019	1,051
Carried forward	1,019	1,051

Bury Gateway

Detailed Statement of Financial Activities
for the Year Ended 31 March 2023

	31.3.23 £	31.3.22 £
Governance costs		
Brought forward	1,019	1,051
Accountancy fees	396	390
Legal fees	40	40
Payroll Costs	827	888
	<hr/> 2,282	<hr/> 2,369
Total resources expended	<hr/> 40,150	<hr/> 39,630
Net expenditure	<hr/> (4,870)	<hr/> (11,250)