



Bournemouth Gateway Club Limited
(a company limited by guarantee)

Trustees' Report and Financial Statements
For the Year Ended 31 March 2023

Charity Number: 1147598
Company Number: 7953887

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Report of the Trustees for the Year Ended 31 March 2023

Achievements and Performance

Overview

Bournemouth Gateway Club continues to adapt, applying best endeavours to provide social contact, continuity and ideas for our members to stay happy, occupied and healthy.

There continued to be lots of activity and friendships made on our Facebook social group page - only open to adults with a learning disability and their family members / carers – which provides a safe space for on-line communication. We maintained an online presence via our Facebook page, and we also signposted wider opportunities

To enable maximum participation in Bournemouth Gateway Club's activities coming out of the global pandemic, Trustees had decided that members fees would be subsidised. With effect from 1st April 2022 our daytime sessions were £10 each, booked and invoiced monthly. Prior to lockdown we had charged £12 on an ad hoc basis or £10, and during 2021-22 we did not charge for activities. Trustees decided that our Saturday social club should be free to enter (prior to Lockdown, it was £3 per person), and that we would charge only a nominal £1 to cover costs of supper for those that wanted it. These rates would be reviewed during 2023. The reduced rate fees were to be funded by the application of financial reserves (savings) built up in previous years.

Prior to the coronavirus pandemic, we had had a core group of members who paid by monthly invoice and the rest had been attending on an ad hoc basis, paying on the day. For some sessions we had had up to 30-35 members plus support staff and we felt that these numbers were too great in this immediate post-covid arena. To manage numbers and not overcrowd the premises, we limited member numbers on Thursdays and Fridays to approximately 25, on a booked only basis. We did not restrict numbers on Saturday sessions as it is a much more fluid group with members coming and going, a less structured environment and shorter period on site.

Special Projects

In early April 2022 we had a spring party, disco and buffet, at Winton British Legion Social Club which is just around the corner from our usual base of the Embassy Centre. This was our first time at this venue, and it proved to be hugely successful and great value. We appreciated the links with our local community, and they were very welcoming of us. Our previous buffets had been provided by The Crumbs Project, a kitchen training scheme for adults with learning disabilities. Unfortunately, Crumbs no longer offered outside catering, so we got in touch with Westbourne Rotary Club who run a catering scheme supporting women refugees and other people from ethnic minority backgrounds to learn business skills, so we were delighted to continue to support a good cause whilst getting delicious, good value food. Many thanks to Bournemouth North Rotary Club for their donation of £315 towards the costs of this spring party.

In the spirit of inclusivity and acceptance, we approached Bourne Free about us being involved in the Pride parade in June 2022. One of our members was invited to talk in the 'learning tent' about her experiences of being lesbian and autistic and she was supported by another member who spoke generally about having a disability. Around 25 members and staff marched in the parade

and most joined in the festival at Meyrick Park. Bourne Free were kind enough to offer our members a reduced rate ticket and were massively supportive of us throughout the process. Friendships were made and we were warmly welcomed. Later in the year we attended Drag Bingo at Flirt café – a fundraising event for Bourne Free and a social event for us. It was very well attended, and everyone had really good fun. Bourne Free have a community fund and we were delighted to receive £705 towards the costs of our Xmas party and new year pantomime.

We held our Xmas party at the British Legion with a performance from Tracey Bain, entertainer, who was kind enough to perform for free, followed by a disco and buffet. We expected around 75 people and approximately 100 arrived!

In January we had an interactive pantomime performance of Robin Hood by Treehouse Theatre that was well attended and enjoyed by all. This allowed us to include members who did not feel able to go to a theatre/crowded environment and it was good silly fun. This was followed by a buffet and short disco.

We have also enjoyed many events and occasions over the year such as a train trip to Brockenhurst for an inter Gateway club sports day; boats trips to Wareham; fish and chip lunches either at base or at Crumbs in Slades Farm; visits from the Creature Teachers; a Jubilee party with entertainment; crazy golf at Mr Mulligans; and visits to the sensory room at the Marsham Court Hotel.

Let's Get Digital

We have continued to support members to use the tablets purchased and to gain internet and other IT skills, but this proved harder than anticipated – there was a general lack of interest from both members and their staff/carers. We felt much of this was because members didn't understand the huge potential arising from acquiring some digital skills so we focussed on sharing examples of the multitude of things that can be done online – music, quizzes, colouring pages, research, finding out about your favourite band, karaoke etc and we encouraged members to sign up to 'Learn My Way' – an online learning page that could help with a wide range of basic skills, from setting up an email account to internet banking. Our digital skills work was on an ad hoc occasional basis between other activities and as such was a little sporadic.

Saturday Club

Saturday sessions had restarted in September 2021, free to all-comers and with the option of a light supper, prepared by our volunteers, for just £1. We continued to apply charity funds to resource this free offer throughout 2022-23. We have held a variety of activities and themed nights which have been well received and we were happy to see that numbers increased steadily. On average, the 2022/23 year had 26 attendees.

Income Generation

During this period our income from members fees was £10 per session, which totalled £25,061 for the year (2022: Nil)

We were grateful to receive a grant of £380 in November 2022 from BH Coastal Community Fund Small Grants for tools and equipment for our 'Green Team' recycling project which saw members dismantling unwanted electrical equipment to recycle the metals inside. This proved to be a popular pastime and saw many members, several of whom rarely engaged in other activities join the table to work and chat and build motor skills, networks and confidence.

Donations and Fundraising

We are delighted and thankful to recognise several donations during this year:

We received £153.75 from the Paypal giving fund.

Many thanks to our friends at Bournemouth North Rotary who donated £315 towards our Spring party and celebration.

Many thanks to our member/volunteer Amy Pickford for a birthday fundraiser which raised £20.65.

Thank you to our friends at Bourne Free Community Fund for their donation of £705 towards our Xmas party and pantomime.

The Amazon Smile scheme was wound down in this year and we had a final payment of £6.72

Once again, we thank Singlepoint, our payroll provider, who have donated their services via a Gift in Kind with a value of £216 to provide payroll services free of charge for a number of years in succession.

Staff and Volunteers

We are very grateful for the contribution that each and every one of our volunteers and supporters has made to Bournemouth Gateway Club - we couldn't do it without you.

Premises

The building we use for sessions known as the Embassy Centre, is owned and rented to us by Bournemouth, Christchurch & Poole (BCP) Council. BCP youth services were kind enough to retain our rent at the previous, affordable rate whilst we continued to support our members through the post lockdown and cost of living crisis periods.

Plans for Future Periods

It remains clear that for our members it is the routines and mostly the friendships and relationships, which they develop through Gateway Club that are most important to them. In the coming year we plan to focus on continuing to support members to regain and grow their confidence; building those routines and reconnecting those friendships.

Our aim as we move into 2023-24 is to continue to place emphasis on building friendships. Our members often only have a limited support network, and without doubt the pandemic radically altered these, and learning from Lockdown has also shone a light on the link between loneliness and health & wellbeing. We wish to support our members in continuing to rebuild friendships and other social contact, growing their networks and having access to people they are comfortable to spend time with either physically or virtually.

It has also become apparent that our members wish to be out and about in their community, meeting friends, taking part in activities and doing all the things that the general population take for granted. We will do our best to support this by holding occasional off-site social events and also encouraging and supporting members to meet independently of Bournemouth Gateway Club.

We are very grateful for the ongoing support of our members, their carers; friends and families. We look forward welcoming old and new members and to continuing to provide social activities relevant to our members' wants and needs moving forward.

Our Aims and Objectives

Purposes and Aims

Our Charity's purposes as set out in the Objects contained in the Company's Memorandum of Association are:

- The relief of people with a learning disability, in particular by the provision of help and support for them, their families, dependents and carers.
- To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

"Learning disability" means any developmental disability of the mind and any associated condition howsoever caused and with whatsoever consequences including intellectual disability and impairment learning disability, whether mild, moderate or severe. Those capable of benefitting aforesaid are referred to as "beneficiaries".

The aims of our charity are to provide social activities for adults with learning disabilities.

Ensuring our work delivers our Aims

We have regular meetings of Trustees to review our aims, objectives and activities. These Trustee discussions are informed by feedback from our beneficiaries, gleaned from members' meetings, and ad hoc discussions with people who use our services, or their carers.

We also have good liaison with Royal Mencap Society ("Mencap") nationally, and work with them and other Gateway Clubs to share best practice.

The focus of our work

Our work is focused around running a social and activities club for adults with learning disabilities, which is held at the Embassy Centre.

During the year, we operated sessions between 10.30 am and 2 pm each Thursday and Friday; and 6pm to 8pm alternate Saturdays.

In March 2023, we introduced 'Warm Wednesdays', an additional daytime session, which we made available free of charge due to funding distributed via our local Community Action Network (CAN).

How our Activities Deliver Public Benefit

We deliver public benefit through the relief of people with a learning disability, in particular by the provision of help and support for them, their families, dependents and carers; and the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

Who Used and Benefitted from Our Services?

During the year ended 31 March 2023, the numbers of people who used and benefitted from our services were as follows:

We offered sessions for up to 25 members on both Thursdays and Fridays each week from April 2022 onwards and for uncapped numbers of attendees at our Saturday night sessions.

Facebook chats and group chats helped a large number of beneficiaries. In the period April 22 – March 23, we made 500+ Facebook posts, had 1,238 Facebook likes and had a Facebook page reach of 29014. We had 1238 page likes and 1403 followers. As at March 2023, our private Facebook social group had a membership of 258 people.

We are open to any adult with a learning or related disability. Other than that we focus on adults, i.e. people over the age of 18; we have no age restriction on who can benefit from our services. Our members have a range of learning disabilities, both organic and acquired, and developmental conditions, such as autism. We welcome everyone who wishes to join in our social activities.

Financial Review

During the year, Bournemouth Gateway Club received £25,061 income from members for their weekly subs' payments. (2022: nil). This was lower than received in the years prior to Lockdown, due to a conscious decision to apply charitable funds to subsidise attendance as we wished to encourage members to return to participation in social activities.

We received donations and gifts totalling £1,456 (2022 £3,426). These comprised £315 from Bournemouth North Rotary Club to facilitate our members' Spring Party; £705 from Bourne Free Community Fund towards our members' Xmas Party and pantomime; £220 miscellaneous gifts and a gift in kind valued at £216 from Singlepoint Bookkeeping Services Limited, which provides our payroll services free of charge.

In total, the charity recognised £32,596 income during the year ended 31 March 2023 (2022: £20,036). This included £345 Tackling Inequalities funding for sports activities from Mencap; £380 from BH Coastal Community for tools for a recycling project; and £2,545 Winter Crisis Grant funding administered by the Community Action Network (CAN) to provide a warm space each Wednesday with effect from March 2023.

The charity's total expenditure during the year ended 31 March 2023 was £38,679 (2022: £23,283).

Our key areas of expenditure were salaries and wages £19,661 (2022: £13,415); sessional payments to activity leaders £2,972 (2022: £1,145); off-site social activities expenses £1,217 (2022: £86); members' Xmas party costs £919; Gateway Celebration event costs £804 (2022: nil); and arts & crafts materials / ad hoc activities £867 (2022: £613).

Our premises costs were £7,908 (2022: £2,499), a significant increase on the prior year because BCP Council had agreed a discounted charge when we resumed services following the pandemic.

During the year, we realised a deficit of income over expenditure of £6,083 (2022: £3,247 deficit). As at 31 March 2022, our general (unrestricted) reserves totalled £31,560 (2022: £37,644).

We made a conscious decision to apply our charitable funds to subsidise the cost of members' activities in order to enable and encourage participation because we were aware of the negative impact that the pandemic having restricted socialisation had had. Our reserve funds decreased by £12,466 (28%) since March 2020 and we expect to see a further reduction in the 2023/24 year, as our Trustees have committed to delivering services at a subsidised cost until the end of 2023.

We operate prudently utilising the skills of volunteers; negotiating discounts with suppliers; and critically assessing the necessity for all items of expenditure; whilst ensuring that our members' experience of our activities is as positive as possible.

Risk Management

The Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks that the charity faces.

There are two principal risks to Bournemouth Gateway Club which the Trustees have identified. The first is that of financial sustainability. The charity is fortunate that, particularly prior to the pandemic, we received a number of one-off donations and awards of funding over the years. This meant that the charity had a strong and liquid balance sheet, sufficient for the charity trustees to make the conscious decision to apply accumulated reserves to subsidise our fees in order to encourage the return to socialisation activities which we knew would benefit our members' health and wellbeing. This historic balance sheet strength meant that, whilst the Covid-19 pandemic had an adverse impact on our charity's operations with deficits being returned in three successive financial years, the Trustees remain confident that we have the financial resilience to continue as a going concern.

The second key risk to Bournemouth Gateway Club relates to premises. The club runs its activities out of the Embassy Centre in Brassey Rd. This is a council-owned Youth Centre, but due to changes within youth services it has been under-utilised, and Bournemouth Gateway Club has been the most significant customer for rental of the premises since 2010. During recent years, Trustees have continued to have dialogue with Council representatives to seek assurances about the future of the Embassy Centre and its availability as an ongoing base for our activities. Assurances about our ongoing tenancy gave us confidence to apply significant levels of charitable funds towards investment in upgrading these premises and in purchasing furniture and equipment; however, we have no long-term guarantees. BCP Council has financial challenges and so is reviewing its property portfolio. The Council has invited our charity to consider taking over responsibility for the premises under their Community Asset Transfer (CAT) process and this is something which we are presently giving due consideration to.

On a day-to-day basis, operational risk management is addressed through holding general risk assessments for the use of premises and risk assessments for individual activities outside of club. Activities' organisers working on a self-employed basis are required to have their own indemnity insurance. Staff and volunteers are DBS checked although, as we do not provide personal care, there is not actually a regulatory requirement for volunteers to have DBS checks in the way that exists for our charity Trustees.

Investment Policy

As we do not foresee that we will be fortunate enough to receive the level of grant or legacy funding enjoyed in prior years, we anticipate that most of the charity's funds will be spent in the short to medium term, so no funds have been identified for long term investment. This policy will be kept under review during the next year.

Reserves Policy

The Trustees have examined the Charity's requirements for reserves considering the main risks to the organisation. They have established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the Charity should approximate to between three and six months of operating expenditure.

As of 31st March 2023, unrestricted funds totalled £31,560, equivalent to circa 8.8 months' operating expenditure (based on average of the two years prior to the pandemic). We anticipate that this level of reserves will be reduced during 2023-24 due to our commitment to continue to subsidise charges paid by members until the end of 2023 as we wish to ensure that the cost paid by members via their subs is not a barrier to their participation in our social club activities.

Structure, Governance and Management

Governing Document

Bournemouth Gateway Club is a charitable company limited by guarantee, incorporated on 17 February 2012 and registered as a charity on 7 June 2012.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, Honorary Officer members of the Executive Committee (Trustees) are required to contribute an amount not exceeding £1.

Amended Articles of Association, based upon the Mencap Model Articles for affiliated Gateway Clubs which are limited companies, were formally adopted by the Trustees on 26 March 2014.

Recruitment and Appointment of Executive Committee

The directors of the company are also charity trustees for the purposes of charity law and under the Charity's Constitution are known as Honorary Officer members of the Executive Committee.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a director (a) by ordinary resolution, or (b) by a decision of the directors.

At the of each Annual General Meeting, all the members of the Executive Committee shall retire from office, but they may be re-elected or re-appointed.

Trustee Induction and Training

All Trustees are provided with a copy of the Charity Commission's guidance, CC3 – 'The Essential Trustee' and C15b – 'Charity Reporting and Accounting: The Essentials'.

In addition, Trustees have access to a range of Community Action Network (CAN) training courses, such as 'Being a Charity Trustee' and 'Better Governance'.

Related Parties

The Charity is an affiliate of Royal Mencap Society. During the year, we recognised £345 Tackling Inequalities grant funding, which was in respect of participation in sporting activities.

Reference and Administrative Information

| | |
|-----------------------------|---|
| Charity Name | Bournemouth Gateway Club Limited |
| Charity Registration Number | 1147598 |
| Company Registration Number | 7953887 |
| Registered Office | 60 Leybourne Avenue, Ensbury Park, Bournemouth BH10 6HF |

Trustees / Honorary Officers

| | |
|------------|-----------------|
| Chair | Anna Reeves |
| Vice-Chair | Julie Currin |
| Secretary | Maxine Hartwell |
| Trustee | Philip Ward |

| | |
|-----------------------|-------------------|
| Professional Advisors | |
| Bankers | HSBC |
| | Co-operative Bank |

| | |
|-----------------------------|--|
| <u>Independent Examiner</u> | Shazuli Iqbal AAH Accounting Ltd 17, Church Street Trowbridge BA14 8DW |
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Financial Statements

Statement of Financial Activities (SoFA) for Year Ended 31 March 2023

Income (Note 3)

| Income from: | 2023 | 2022 |
|-----------------------------------|---------------|-------------|
| | £s | £s |
| Donations and Legacies | 1,456 | 3,426 |
| Charitable Activities | 27,739 | 467 |
| Income from Investments | 131 | 4 |
| Separate Material Items of Income | 3,270 | 16,139 |
| Total Income | 32,596 | 20,036 |

Separate Material Items of Income includes £1,272 restricted funds – Winter Crisis Grant (2022: Nil)

Expenditure (Note 4)

| Analysis of Expenditure | 2023 | 2022 |
|--|---------------|-------------|
| | £s | £s |
| Charitable Activities | 36,106 | 21,830 |
| Separate Material Items of Expenditure | 1,423 | 608 |
| Other Costs | 1,150 | 844 |
| Total Expenditure | 38,679 | 23,283 |

| | | |
|---|----------------|----------------|
| Net loss before taxation | (6,083) | (3,247) |
| Tax payable | - | - |
| Net (loss) / income after taxation | (6,083) | (3,247) |
| Other recognised gains / (losses) | - | - |
| Net movement in funds | (6,083) | (3,247) |
| Total funds brought forward | 37,644 | 40,891 |
| Total funds carried forward | 31,560 | 37,644 |

Balance Sheet as of 31 March 2023

| | 2023 £s | 2022 £s |
|---|---------------|---------------|
| Debtors and prepayments | 1,890 | 110 |
| Cash at bank and in hand | 30,867 | 38,562 |
| Current assets | 32,757 | 38,672 |
| Creditors - amounts falling due within one year | (847) | (668) |
| Total assets less liabilities | 31,910 | 38,004 |
| Provisions for liabilities | (350) | (360) |
| Total net assets | 31,560 | 37,644 |
| Funds of the Charity | | |
| Restricted reserves – Winter Crisis Grant | 1,272 | - |
| Unrestricted reserves | 30,288 | 37,644 |
| Total Reserves | 31,560 | 37,644 |

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies' regime and in accordance with FRS102 SORP.

| | | |
|---|--|------------------|
| Signed by one or two trustees / directors on behalf of all the trustees / directors | | Date of approval |
| Anna Reeves | | |
| Julie Currin | | |
| Signature of director authenticating accounts being sent to Companies House: | | |
| Julie Currin | | |

Notes to the Accounts

Note 1 – Basis of Preparation

1.1 Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

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 and Republic of Ireland (FRS 102) issued on 16 July 2014; and with
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with
- the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102

1.2 Going Concern

Due to prudent financial management in previous years, the charity has a strong and liquid balance sheet. It has free reserves in excess of its reserves policy target level and so Trustees' assessment is that it has the financial resilience to continue to operate as a going concern for the foreseeable future.

1.3 Changes in Accounting Policy

No changes in accounting policy have occurred in the reporting period.

1.4 Changes to Accounting Estimates

No changes to accounting estimates have occurred in the reporting period.

1.5 Material Prior Year Errors

No material prior year errors have been identified in the reporting period.

Note 2 – Accounting Policies

2.1 - Income

| | |
|--|--|
| Recognition of income | These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none">○ the charity becomes entitled to the resources;○ it is more likely than not that the trustees will receive the resources;○ the monetary value can be measured with sufficient reliability. |
| Offsetting | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. |
| Grants and donations | <p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).</p> |
| Legacies | Legacies are included in the SoFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. |
| Government grants | The charity received nil government coronavirus job retention scheme (CJRS) and workforce retention grant income in the reporting period (2022: £2,316) |
| Tax reclaims on donations and gifts | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. |
| Contractual income and performance related grants | These are only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. |
| Donated services and facilities | <p>Donated services and facilities are included in the SoFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.</p> <p>Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SoFA</p> |
| Donated goods / Gifts in Kind | <p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.</p> |

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| | <p>Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.</p> <p>Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p> |
| Support costs | All administrative costs are recognised as direct costs within the charity's expenditure. |
| Volunteer help | The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report. |
| Income from interest, royalties and dividends | This is included in the accounts when receipt is probable, and the amount receivable can be measured reliably. |
| Income from membership subscriptions | <p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.</p> |
| Settlement of insurance claims | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. |
| Investment gains and losses | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. |

2.2 Expenditure & Liabilities

| | |
|--|---|
| Liability recognition | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. |
| Grants with performance conditions | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. |
| Grants payable without performance conditions | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. |
| Redundancy cost | The charity made no redundancy payments during the reporting period. |
| Deferred income | In the prior year, a material item of deferred income has been included in the accounts to recognise the Mencap grant funding received over the time period to which the activities relate. |
| Creditors | The charity has creditors which are measured at settlement amounts less any trade discounts |
| Provisions for liabilities | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date |
| Basic financial instruments | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. |

2.3 Assets

| | |
|---|---|
| Tangible fixed assets for use by charity | These are capitalised if they can be used for more than one year, and cost at least £1,000. They are valued at cost. |
| | Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value. |
| Stocks and work in progress | Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock. Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. |
| Debtors | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received |

Note 3 – Analysis of Income

| | | |
|-----------------------------------|---------------|-------------|
| Analysis of Income | 2023 | 2022 |
| | £s | £s |
| Donations and Legacies | 1,456 | 3,426 |
| Charitable Activities | 27,739 | 467 |
| Income from Investments | 131 | 4 |
| Separate Material Items of Income | 3,270 | 16,139 |
| Total Income | 32,596 | 20,036 |

All income received is unrestricted funds

| | | |
|-------------------------------|--------------|-------------|
| Donations and Legacies | 2023 | 2022 |
| | £s | £s |
| Community Fundraising | - | - |
| Donations and Gifts | 1,456 | 3,426 |
| | 1,456 | 3,426 |

| | | |
|------------------------------|---------------|-------------|
| Charitable Activities | 2023 | 2022 |
| | £s | £s |
| Members' subs | 25,061 | - |
| Members' Christmas Party | 405 | 130 |
| Other Members' Activities | 2,273 | 337 |
| | 27,739 | 467 |

| | | |
|--------------------------------|-------------|-------------|
| Income from Investments | 2023 | 2022 |
| | £s | £s |
| Bank Interest | 131 | 4 |

| | | |
|---|--------------|-------------|
| Separate Material Items of Income | 2023 | 2022 |
| Tackling Inequalities Funding | 345 | 2,055 |
| BH Coastal Community Fund Grant | 380 | - |
| Winter Crisis Grant Funding (restricted fund) | 2,545 | |
| Mencap Gateway Grants | - | 1,976 |
| Government CJRS / Workforce Retention Grants | - | 2,326 |
| National Lottery Funding | - | 9,092 |
| Dorset Community Action Network | - | 450 |
| Sport England | - | 250 |
| | 3,270 | 16,139 |

Note 4 - Analysis of Expenditure

| Analysis of Expenditure | 2023 | 2022 |
|--|---------------|-------------|
| | £s | £s |
| Charitable Activities | 36,106 | 21,830 |
| Separate Material Items of Expenditure | 1,423 | 608 |
| Other Costs | 1,151 | 844 |
| Total Expenditure | 38,680 | 23,283 |

| Charitable Activities | 2023 | 2022 |
|--|---------------|-------------|
| | £s | £s |
| Premises Hire | 7,908 | 2,499 |
| Salaries and Wages | 19,661 | 13,415 |
| Sessional Payments to Activity Leaders | 2,972 | 1,145 |
| Cookery Club Costs | 891 | 19 |
| Refreshments Costs | 315 | 209 |
| Members' Christmas Party | 919 | 171 |
| Pantomime Trip Costs | 100 | 702 |
| Art and Craft Materials and Ad Hoc Activities Costs | 867 | 699 |
| Let's Get Digital Project Expenses | - | 1,950 |
| Tackling Inequality Fund Expenses | - | 960 |
| BH Coastal Grant Expenditure | 250 | - |
| Gateway Celebration Event | 804 | - |
| Offsite Social Activities | 1,217 | - |
| Staff and Volunteer Recruitment, Training & Expenses | 201 | 62 |
| | 36,106 | 21,830 |

| Separate Material Items of Expenditure | 2023 | 2022 |
|---|--------------|-------------|
| | £s | £s |
| Insurance | 475 | 458 |
| IT, Printing, Postage & Stationery | 80 | 80 |
| Telephone & Internet | 385 | 70 |
| Staff & Volunteers Recognition Event | 483 | - |
| | 1,423 | 608 |

| Other Costs | 2023 | 2022 |
|----------------------------|--------------|-------------|
| | £s | £s |
| Payroll Administration | 216 | 216 |
| Accountancy Software | 409 | 359 |
| Companies House Return | 13 | 13 |
| Marketing | - | 24 |
| Bank Charges | 218 | 23 |
| Subscriptions | 60 | 60 |
| Independent Examiner's Fee | 235 | 150 |
| | 1,151 | 844 |

Note 5 – Fees for examination of the accounts

| | This Year £ | Last Year £ |
|---|----------------------------|------------------------|
| Independent examiner's fees | 235 | 150 |
| Assurance services other than independent examination | - | - |
| Tax advisory fees | - | - |
| Other fees paid to the independent examiner | - | - |

Note 6 – Paid Employees

| 6.1 Staff Costs | This Year £ | Last Year £ |
|---|----------------------------|----------------------------|
| Salaries and wages | 19,661 | 13,415 |
| Social security costs | - | - |
| Pension costs (defined contribution pension plan) | - | - |
| Total Staff Costs | 19,661 | 13,415 |
| No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. | | |

The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity in the reporting period was £10,456 (2022: £8,992).

6.2 Average head count in the year

| | This year Number | Last year Number |
|-----------------------|-----------------------------|-----------------------------|
| Fundraising | - | - |
| Charitable activities | 3 | 3 |
| Governance | - | - |
| Total | 3 | 3 |

7 Analysis of Debtors

| | This year £ | Last year £ |
|--------------------------------|------------------------|------------------------|
| Prepayments and accrued income | 480 | - |
| Other debtors | 1,410 | 110 |
| Total | 1,890 | 110 |

8 Analysis of Creditors

Amounts falling due within one year

| | This year £ | Last year £ |
|------------------------------|----------------|----------------|
| Trade creditors | 100 | - |
| Accruals and deferred income | 631 | 501 |
| Other creditors | 116 | 167 |
| Total | 847 | 668 |

8.2 Deferred Income

Income is only recognised to the extent that the charity has provided the services, as entitlement to the grant only occurs when the performance-related conditions are met. Grants received relating to a time-period which extends beyond the accounting period are recognised equally over the time of the grant.

Movement in deferred income account

| | This year £ | Last year £ |
|--|----------------|----------------|
| Balance at the start of the reporting period | 475 | - |
| Amounts added in current period | 605 | 475 |
| Amounts released to income from previous periods | (475) | - |
| Balance at the end of the reporting period | 605 | 475 |

Note 9 Movements in Recognised Provisions and Funding Commitment During the Period

| | This year £ | Last year £ |
|---|----------------|----------------|
| Balance at the start of the reporting period | 360 | 360 |
| Amounts added in current period | 100 | 150 |
| Amounts charged against the provision in the current period | (110) | (150) |
| Balance at the end of the reporting period | 350 | 360 |

Note 10 Cash at Bank and in Hand

| | This year £ | Last year £ |
|---------------------|----------------|----------------|
| Short term deposits | 25,192 | 30,061 |
| Cash at bank | 5,631 | 8,391 |
| Petty Cash | 44 | 109 |
| Total | 30,867 | 38,562 |

Note 11 - Movement in Charity Funds

Current Reporting Period

| | Purpose and Restrictions | Fund balances brought forward | Income | Expenditure | Transfers | Gains and losses | Fund balances carried forward |
|-----------------|---------------------------------------|-------------------------------|--------|-------------|-----------|------------------|-------------------------------|
| Fund names | | £ | £ | £ | £ | £ | £ |
| General Reserve | Unrestricted Charitable Expenditure | 37,644 | 30,051 | 37,408 | - | - | 30,287 |
| Restricted Fund | Winter Crisis Grant – Warm Wednesdays | - | 2,545 | 1,272 | - | - | 1,273 |
| Total Reserves | | 37,644 | 32,596 | 38,680 | - | - | 31,560 |

Previous Reporting Period

| | Purpose and Restrictions | Fund balances brought forward | Income | Expenditure | Transfers | Gains and losses | Fund balances carried forward |
|-----------------|-------------------------------------|-------------------------------|--------|-------------|-----------|------------------|-------------------------------|
| Fund names | | £ | £ | £ | £ | £ | £ |
| General Reserve | Unrestricted Charitable Expenditure | 40,890 | 20,036 | 23,283 | - | - | 37,644 |

Note 12 – Transactions with Trustees and Related Parties

In the period the charity has paid trustees remuneration and benefits. The amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity, or any institution or company connected with it is set out below:

| Name of Trustee | Legal authority (e.g. Order, governing document) | Amounts paid or benefit value | | | | | Last year |
|---|--|-------------------------------|----------------------|--------------------------------|-------|--------|-----------|
| | | This year | | | | | |
| | | Remuneration | Pension contribution | Redundancy / ex gratia payment | Other | Total | |
| | | £ | £ | £ | £ | £ | £ |
| Anna Reeves | Charity Commission approval; Articles of Association | 10,456 | - | - | - | 10,456 | 8,992 |
| Anna Reeves was employed as Service Manager for the Charity, with effect from October 2016. | | | | | | | |

Independent Examiner's Report to the Trustees of Bournemouth Gateway Club Limited

I report on the accounts of the company for the period ended 31 March 2023 which are set out on pages 11 to 21.

Respective Responsibilities of Trustees and Examiner

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:

- To examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

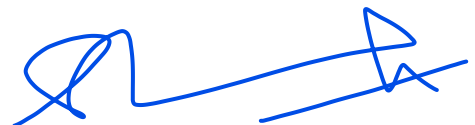
Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. 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 the 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 to indicate that:

- accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
- the accounts do not accord with such records;
- where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102);
- any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.



Shazuli Iqbal, AAH Accounting Ltd
17, Church Street, Trowbridge, BA14 8DW
31st December 2023