



Bournemouth Gateway Club Limited
(a company limited by guarantee)

Trustees' Report and Financial Statements
For the Year Ended 31 March 2024

Charity Number: 1147598
Company Number: 7953887

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Report of the Trustees for the Year Ended 31 March 2024

Achievements and Performance

Overview

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

During March and April 2023, we ran Warm Wednesday free sessions funded by a Winter Crisis Grant managed by CAN, funded by NHS Dorset. These offered members a constructive warm space, social opportunities and a hot healthy lunch during the cost-of-living crisis. These worked well and showed a desire for an additional day each week. From May 2023 we expanded to 3 days each week on a regular basis. The sessions have been successful, and numbers built over a few months, and we now have just over 20 members each Wednesday.

Following anecdotal reports from friends and family that there was a need for a younger adults' group, we applied for and were lucky enough to receive £7,306 from The National Lottery Community Fund for a Thursday night weekly social club for younger adults with special needs aged between 18 – 25 years old. The club was funded to run from January 2024 for 12 months and £1,827 of this grant income has been recognised in the 2023-24 financial year. A club leader, Gill, was recruited with many years' experience of youth provision with BCP and one of our existing volunteers, Winston, has become the paid support worker for these sessions. Gill and Winston are supported by regular Thursday evening volunteers; Marion, Nicky and Trey.

Our provision is currently 3 days per week 10.30 – 2pm (Wednesdays, Thursdays & Fridays); alternate Saturday evenings 6-8pm; Thursday evenings 6 – 8pm targeted at younger adults (since January 2024); and we also aim to facilitate an offsite social event once per month.

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, a small amount of Instagram posting and we also signposted wider opportunities.

To manage numbers and not overcrowd the premises post-covid, we limited member numbers on daytime sessions to approximately 25, on a booked only basis and payable by monthly invoice. 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 a shorter period on site.

Trustees had chosen to subsidise member fees to just £10 to support our members during the cost-of-living crisis. This was introduced as a temporary subsidy to encourage people to re-engage

in social activities post-pandemic. During the year, Trustees reviewed the charity's financial sustainability to confirm that it was not possible to continue at the subsidised rates in the long term. Following an exercise where we looked at our competitors' charges; our cost base including an impending increase in premises costs; we decided to increase our daily fees to £28 per session from 1st January 2024. We made clear that we were open to discussion with anyone for whom this might cause hardship, and we have been able to offer a discounted rate to some of our more vulnerable members and a 'group rate' to a care home who brought several clients with carers. We had discussions with BCP as commissioner of day opportunities services and they concluded that the £28 sessional fee (equivalent to £8 per hour) for our quality service provided good value for money. We have an increasing number of members (there were nine as of July 2024) for whom BCP commission our services directly.

In the summer of 2023, we began discussions with BCP about the future of the Embassy Centre building that we run from. We submitted and were successful with a stage 1 CAT (community asset transfer) application and were invited to submit a stage 2 application. We have drawn on support from CAN (Community Action Network) to liaise with other local organisations who were going through the same process. The stage 2 application process requires the compilation of a detailed business case setting out long term financial plans for the charity including assumptions about investment in the building and ongoing costs related to the premises management. We experienced some difficulties in getting information from BCP about the 'heads of terms' under which they might transfer the Embassy Centre to our charity; the condition which we should assume the building would be in as at the date of transfer; any future costs, e.g. rent or service charge which would continue to be payable to BCP; and whether or not the building would be transferred to us with vacant possession. We are aware that the application process will require Bournemouth Gateway to take professional advice, such as building surveys, and legal advice relating to charity governance and the property transfer transaction. Without understanding the high-level parameters for the Community Asset Transfer, trustees agreed that it was not appropriate to commit large amounts of club funds towards paying for reports etc at this stage.

We have also been involved (to a small extent) with the BCP day opportunities strategy development / review and we supported members and carers to complete consultation surveys about BCP's plans to investigate closure of some of their existing provisions.

Special Projects

In March we supported members to go to the ever-popular crazy golf at Mr Mulligans. At Easter we supported approx. 20 members to attend 'Abba- thank you for the music' show at Poole Lighthouse Theatre and in May we held a 'bring and share' coronation lunch.

In June we went on our very popular Millfield Activity Day coach trip. Members paid £5 each towards costs and carers travelled free. This event was subsidised from our reserves to the tune of £290 for the cost of the coach hire, plus the costs of additional staff hours to support members on the day.

We were invited to take part in an inter-club sports day with Waterside Gateway Club near Fawley. Not only did we have a smashing day out, but we were winners of the 'best turned-out team' cup. We were unable to go to this year's Brockenhurst Sports Day as we had previously done due to train strikes making transport there too problematic.

Following the great success of our participation in 2022, we marched again in the Bourne Free Pride parade in support of our members who are also part of the LGBTQ+ community and in the spirit of inclusivity generally. 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.

From August onwards we collaborated with BCP Skills and Learning to provide a variety of short courses, free to us, for our daytime members. These started with a few short gardening courses and settled into singing and drama on different days for the following terms. These have been successful activities bringing some structure, fun and engagement to the sessions. We are grateful for the support of the individual tutors and the wider Skills and Learning team.

In December 2023 we had our very popular Members Christmas party at Winton British Legion with a disco, 'everybody wins' raffle and a performance by the participants of our 'singing for wellness' course run by Skills and Learning. A buffet was procured from Westbourne Rotary Club who run a catering scheme supporting women refugees and other people from ethnic minority backgrounds to learn business skills and we were delighted to continue to support a good cause whilst getting delicious, good value food. We had approximately 75 members attend plus carers.

In January 2024 we hired Winton Methodist Church Hall and had an interactive members' pantomime, run by The Treehouse Theatre Company. This is always a popular, lively event. This was a change of venue and may have put a few people off as numbers were down from last year, but we were pleased that 36 members plus carers attended.

We also hosted or attended other events, such as fish and chips at Bournemouth Pier; supported members at Big Night Out; and had a summer themed party at British Legion.

Saturday Club

Saturday sessions continued through the year, free to all-comers until December 2023 and with the option of a light supper, prepared by our volunteers, for just £1. We continued to apply charity funds to subsidise these sessions until then but as we reviewed our overall pricing structure, we took the decision to increase Saturday fees to be more reflective of our costs and set these at £5 to include a light supper. This came into effect from January 2024. We have held a variety of activities and themed nights which have been well-received, and we were happy to see that numbers have increased steadily.

Income Generation

Between April 2023 and December 2023 our income from members fees was £10 per session and from January 2024 £28 per session, which totalled £48,913 for the year (2023: £25,061).

Donations and Fundraising

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

We signed up at charity members of BH Coastal Lotteries and are regularly promoting this on our social media. This is not bringing a big income but did start to trickle in at £3.50 received during this year 23-24. We have also signed up to Easy fundraising where we are paid a small amount when supporters shop online via their portal. This should bring in a small but steady stream of income - £58 was received in the 23-24 year. Other community fundraising came via Just Giving (£163); Paypal (£83); Smile (£22) and a Facebook fundraiser (£279). In addition, we recognised £372 net income from the efforts of a local social worker and a local learning disability nurse, who bravely undertook a skydive in April to raise funds for our club.

Two families kindly nominated our charity to receive funds in memorial of their dear departed relatives – Palau Roma and our late member, Gabriel Bennetts. Together these generous donations totalled £384.

We are gratefully to The National Lottery Community Fund for a grant of £7,306 to fund our Thursday evening group for younger adults for the year January to December 2024 (£1,827 recognised in the year ended 31st March 2024).

Many thanks to Belron Ronnie Lubin charity foundation for a donation to the amount of £4,226 (5,000 euros) This nomination was via the sister of our member Amy P – many thanks for thinking of us. After four successive years when our charity's costs exceeded its income, this was a vital boost to club funds.

We were sad to hear that Ferndown Gateway Club were unable to reopen after covid but remain grateful for their generous donation of £500 from a distribution of their funds.

Many thanks to SNG Housing Association for their generous World Mental Health Day grant of £650 to fund our Zumba workshops through the winter months to keep our members active.

Once again, we thank Singlepoint Bookkeeping, our payroll provider, who have donated their services via a Gift in Kind with a value of £928 to provide payroll services free of charge to us for several years in succession.

Staff and Volunteers

We were delighted when Kathy started in April 2023, joining Anna, Sam & Sam on the payroll, and the staff team was further expanded in January 2024 when Gillian and Winston were appointed to launch the Thursday evening club for younger adults.

Kirsty and Laura have continued as regular sessional workers, providing engaging activities for our members each week.

We are also fortunate to have several regular and frequent volunteers who generously give their time to support our members. Rachel ensures that the art room is a welcoming space where people can chat and undertake quiet activities; Phil's Friday News Group is a very popular opportunity for everyone to have their say; Marion, Nicky and Trey have helped to launch our Thursday evening club for younger adults; Martin has entertained us with discos and karaoke sessions; and Tracy and Julie have ensured that our Saturday evening club sessions run smoothly. In addition, we have had support from many other people who have volunteered on an ad hoc basis to make our club a happy and welcoming place.

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

Premises

The building we use for our sessions is known as the Embassy Centre and 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.

The decision was made to increase the hourly rate for our rent from £15 an hour to £20 per hour, a significant increase in cost which in turn triggered a review of our pricing structure. We recognise that this increased rent still represents good value for money and we are grateful that we have continued to be able to call the Embassy Centre our home.

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, 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 approximately monthly off-site social events and also encouraging and supporting members to meet independent 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.

During the year ending 31st March 2025, we plan to pursue the possibility of taking on the Embassy Centre under BCP Council's Community Asset Transfer (CAT) process. Moving forward, we would like to review our operational hours to ensure that our services best respond to the needs of adults with learning disabilities or related conditions, and having greater certainty about our premises on an ongoing basis is necessary for our charity to be able to invest in service development.

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 2pm each Wednesday, Thursday and Friday and 6pm to 8pm alternate Saturdays. From January 2024 we ran a Thursday evening session 6pm to 8pm specifically for young adults aged 18 to 24 years.

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 2024, the numbers of people who used and benefitted from our services were as follows:

We offered sessions for up to 25 members on Wednesday, Thursdays and Fridays each week and for uncapped numbers of attendees at our Saturday night sessions. This equates to 881 Wednesday sessions attended, 1,248 Thursday sessions and 1,092 on Fridays, a total of 3,221 day-sessions. Saturday nights varied with attendance ranging from 20 to 45 members, typically averaging 30 people.

Facebook chats and group chats helped a large number of beneficiaries. As well as personal contact we often share information on community and specialist events that might be of interest and signpost to events, health and support information. In the period April 23 to March 24, we published thousands of photos, and had over a thousand likes and follows. As at March 2023, our private Facebook social group had a membership of around 300 people.

We are open to any adult with a learning disability or related condition. 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

The charity's income for the year ended 31st March 2024 totalled £63,351 (2023: £32,598) and it incurred expenditure of £59,283 (2023: £38,681) resulting in a surplus of income versus expenditure of £4,068 for the year (2023: loss of £6,083).

Income

During the year, Bournemouth Gateway Club received £50,503 income from members for their weekly subs' payments (2023: £25,366). This came from daytime sessions (£48,913), Saturday sessions (£1,140) and Thursday youth group (£450).

We received donations, gifts and community fundraising totalling £7,667 (2023 £1,456). This was made up of £1,363 community fundraising, including £372 from a parachute jump done by two supporters; £384 received in memorial of two people; and £607 from miscellaneous fundraising income streams, including Facebook, Just Giving, Paypal, Smile, Easy Fundraising and the BH Coastal Lottery; a £650 World Mental Health Day grant from SNG Housing Association; £500 from Ferndown Gateway Club's distribution of reserves; and £4,266 (5,000 Euros) from the Belron Ronnie Lubin foundation, which had chosen our charity following a nomination by the sister of our member, Amy P. These donations, gifts and other fundraising activities make a huge difference to the work that our charity can do – we are hugely grateful for all of them.

We are also really appreciative of the gift in kind which we receive from Singlepoint Bookkeeping, who provide our payroll service and other accounting tasks free of charge. We have quantified the value of this Gift in Kind as £928.

The bulk of our income related to the delivery of our charitable services, which totalled £53,406 for the year (2023: £27,741). This income comprised payments for daytime sessions (£48,913); Saturday subs (£1,140); Thursday evening youth group (£450); Christmas party (£970); Milfield trip (£300); and other members' activities (£1,633).

We successfully applied to the National Lottery Fund for a grant to pump-prime a Thursday evening group for younger adults and recognised £1,827 of this in the 2023-24 year.

We received £451 interest on bank balances in the year (2023: £131).

Expenditure

The charity's total expenditure during the year ended 31 March 2024 was £59,283 (2023: £38,681).

Our key areas of expenditure were salaries and wages £32,124 (2023: £19,661); sessional payments to activity leaders £3,765 (2023: £2,972); art & craft materials / ad hoc activities £1,764

(2023: £869); off-site social activities expenses £1,136 (2023: £1,217); cookery club costs £1,012 (2023: £497); and members' Christmas party costs £714 (2023: £919).

Our premises costs were £13,078 (2023: £7,908), a significant increase on the prior year because BCP Council had agreed a discounted charge when we resumed services following the pandemic.

Summary Financial Performance

The charity trustees had made a conscious decision to apply our charitable funds to subsidise the cost of members' activities until end December 2023 in order to enable and encourage participation because we were aware of the negative impact that the pandemic having restricted socialisation and then the subsequent cost of living crisis had had. As a result of this subsidy, we applied our charity serves to sustain a loss in three successive financial years and our reserve funds decreased by £12,466 (28%) between March 2020 and March 2023. Due to the price increase which took effect from January 2024, together with a greater level of fundraised income in the year, we realised a surplus of income over expenditure in the 2023/24 year of £4,068, which meant that our charity reserves grew from £31,560 as of 31st March 2023 to £35,628 as of 31st March 2024.

We try to 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. This cost-conscious approach, coupled with the generosity of our donors and supporters, enables us to have confidence in our charity's financial sustainability as we move forward.

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 several 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. Following a successful Stage One Expression of Interest, we have submitted a Stage Two business case and will seek to take forward dialogue with BCP Council representatives about taking on responsibility for the building under the Community Asset Transfer process during the 2024/25 year.

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 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 2024, unrestricted funds totalled £35,628, equivalent to circa 7.2 months' operating expenditure. We anticipate that this level of reserves will be reduced during 2024-25 if we progress BCP Council's process for the Community Asset Transfer of the Embassy Centre, as we will necessarily have to incur costs relating to legal and other professional advice.

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 prior 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

Bankers	HSBC Co-operative Bank
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<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 2024

Income (Note 3)

<u>Income from:</u>	<u>2024</u>	<u>2023</u>
	£s	£s
Donations and Legacies	7,667	1,456
Charitable Activities	53,406	27,739
Income from Investments	451	131
Separate Material Items of Income	1,827	3,270
<u>Total Income</u>	<u>63,351</u>	<u>32,596</u>

Expenditure (Note 4)

<u>Analysis of Expenditure</u>	<u>2024</u>	<u>2023</u>
	£s	£s
Charitable Activities	55,989	36,106
Separate Material Items of Expenditure	1,237	1,423
Other Costs	2,056	1,150
<u>Total Expenditure</u>	<u>59,283</u>	<u>38,679</u>

<u>Surplus / (loss) before taxation</u>	<u>4,068</u>	<u>(6,083)</u>
<u>Tax payable</u>	-	-
<u>Net Surplus / (loss) after taxation</u>	<u>4,068</u>	<u>(6,083)</u>
<u>Other recognised gains / (losses)</u>	-	-
<u>Net movement in funds</u>	<u>4,068</u>	<u>(6,083)</u>
<u>Total funds brought forward</u>	<u>31,560</u>	<u>37,644</u>
<u>Total Funds carried forward</u>	<u>35,628</u>	<u>31,560</u>

Balance Sheet as of 31 March 2024

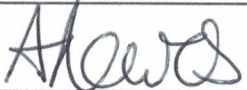
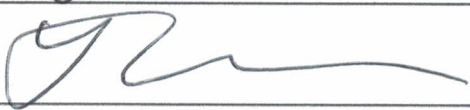

		2024 £s	2023 £s
Debtors and Prepayments	4,491	1,890	
Cash at bank and in hand	44,632	30,867	
Total Current Assets		49,123	32,757
Creditors – amounts due within 1 year		(13,145)	(847)
Total Assets less liabilities		35,978	31,910
Provision for liabilities		(350)	(350)
<u>Total Net Assets</u>		<u>35,628</u>	<u>31,560</u>
<u>Funds of the Charity</u>			
Restricted Fund – Winter Crisis Grant	-	1,272	
Unrestricted Funds	35,628	30,288	
<u>Total Reserves</u>		<u>35,628</u>	<u>31,560</u>

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		10/12/24
Julie Currin		10/12/24
Signature of director authenticating accounts being sent to Companies House:		
Julie Currin		10/12/24

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.
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>
	<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 current year, a material item of deferred income has been included in the accounts to recognise the National Lottery Funding received over the time period to which the activities relate (Youth Club January to December 2024).
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 and work in progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>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.</p>
Debtors	<p>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.</p> <p>Subsequently, they are measured at the cash or other consideration expected to be received.</p>

Note 3 – Analysis of Income

Analysis of Income	2024	2023
	£s	£s
Donations and Legacies	7,667	1,456
Charitable Activities	53,406	27,739
Income from Investments	451	131
Separate Material Items of Income	1,827	3,270
<u>Total Income</u>	<u>63,351</u>	<u>32,596</u>

All income received in year was unrestricted income.

	2024	2023
	£s	£s
Donations and Legacies		
Belron Ronnie Lubin Foundation	4,226	-
Gifts In Kind – Singlepoint Bookkeeping Services	928	216
Ferndown Gateway Club	500	-
Donations In Memorium	384	-
World Mental Health Day Grant (SNG Housing Association)	650	-
Community Fundraising	979	1,240
	<u>7,667</u>	<u>1,456</u>
Charitable Activities		
Members' subs – Daytime sessions	48,913	25,038
Members' subs – Saturday Club	1,140	328
Members' subs – Thursday Youth Group	450	
Members' Christmas Party	970	405
Milfield Income	300	-
Other Members' Activities	1,633	1,970
	<u>53,406</u>	<u>27,741</u>
Income from Investments		
Bank Interest	451	131
Separate Material Items of Income		
BH Coastal Community Fund Grant	-	380
Winter Crisis Grant Funding (restricted fund)	-	2,545
National Lottery Funding	1,827	-
Sport England	-	345
	<u>1,827</u>	<u>3,270</u>

Note 4 - Analysis of Expenditure

Analysis of Expenditure	2024	2023
	£s	£s
Charitable Activities	55,989	36,106
Administrative Costs	3,294	2,573
<u>Total Expenditure</u>	<u>59,283</u>	<u>38,679</u>

	2024	2023
	£s	£s
Charitable Activities		
Premises Hire	13,078	7,908
Salaries and Wages	32,124	19,661
Sessional Payments to Activity Leaders	3,765	2,972
Cookery Club Costs	1,012	497
Refreshments Costs	394	682
Members' Christmas Party	714	919
Milfield Expenses	590	-
Pantomime Trip Costs	335	100
Art and Craft Materials and Ad Hoc Activities Costs	1,764	869
BH Coastal Grant Expenditure	87	250
Gateway Celebration Event	-	804
Offsite Social Activities	1,136	1,217
Refurbishment, Repairs & Maintenance	124	27
Staff and Volunteer Recruitment, Training & Expenses	867	201
	<u>55,989</u>	<u>36,106</u>
Administrative Costs		
Insurance	480	475
IT Printing Postage and Stationery	74	80
Staff / Volunteers Christmas Party	98	483
Telephone and Internet	585	385
Payroll and Bookkeeping Services	928	216
Accounting Software	427	388
Independent Examiner's Fee	350	255
Bank Charges	268	218
Companies House Annual Confirmation Statement	13	13
Subscriptions	70	60
	<u>3,294</u>	<u>2,573</u>

Note 5 – Fees for examination of the accounts

	This Year £	Last Year £
Independent examiner's fees	350	255
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	-	-

Note 6 – Paid Employees

	This Year	Last Year
6.1 <u>Staff Costs</u>	£	£
Salaries and wages	31,060	19,504
Social security costs	618	157
Pension costs (defined contribution pension plan)	446	-
Total Staff Costs	<u>32,124</u>	<u>19,661</u>

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 £13,525 (2023: £10,456).

6.2 Average head count in the year

	This year Number	Last year Number
Fundraising	-	-
Charitable activities	5	3
Governance	-	-
Total	<u>5</u>	<u>3</u>

7. Analysis of Debtors

	This year	Last year
	£s	£s
Prepayments and accrued income	-	480
Trade Debtors	4,491	1,410
Total	<u>4,491</u>	<u>1,890</u>

8. Analysis of Creditors

	This year	Last year
	£s	£s
Trade Creditors	4,378	100
Accruals and deferred income	5,868	631
Other Creditors	3,249	116
Total Amounts falling due within one year	<u>13,495</u>	<u>847</u>

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.

<i>Movement in deferred income account</i>	This year	Last year
	£s	£s
Balance at the start of the reporting period	605	475
Amounts added in current period	5,479	605
Amounts released to income from previous periods	(505)	(475)
Balance at the end of the reporting period	<u>5,479</u>	<u>605</u>

9. Movements in Recognised Provisions and Funding Commitments During the Period

	This year	Last year
	£s	£s
Balance at the start of the reporting period	350	360
Amounts added in current period	350	100
Amounts charged against the provision in the current period	(350)	(110)
Balance at the end of the reporting period	<u>350</u>	<u>350</u>

10. Cash at Bank and in Hand

	This year £s	Last year £s
Short term deposits	25,643	25,192
Cash at bank	17,591	5,631
Petty cash	1,398	44
Total Cash at bank and in hand	<u>44,632</u>	<u>30,867</u>

11 Movement in Charity Funds

Current Reporting Period

<u>Fund names</u>	<u>Purpose and Restrictions</u>	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
General Reserve	Unrestricted Charitable Expenditure	30,287	63,351	58,010	-	-	35,628
Restricted Fund	Winter Crisis Grant – Warm Wednesdays	1,273	-	1,273	-	-	-
Total Reserves		31,560	63,351	59,283	-	-	35,628

Previous Reporting Period

<u>Fund names</u>	<u>Purpose and Restrictions</u>	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
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

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					
		This year					Last year
		Remuneration	Pension contribution	Redundancy / ex gratia payment	Other	Total	
		£	£	£	£	£	£
Anna Reeves	Charity Commission approval; Articles of Association	13,525	446	-	-	13,971	10,456
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 2024 which are set out on pages 16 to 25.

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

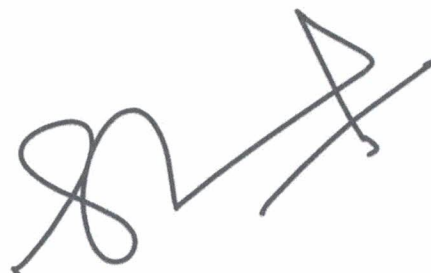
Basis of Independent Examiner's Statement

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

10th December 2024