



Bournemouth Gateway Club Limited
(a company limited by guarantee)

Trustees' Report and Financial Statements
For the Year Ended 31 March 2025

Charity Number: 1147598
Company Number: 7953887

Report of the Trustees for the Period Ended 31 March 2025 - Contents

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Report of the Trustees for the Year Ended 31 March 2025

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.

Our provision is currently 3 days per week 10:30am–3pm (Wednesdays, Thursdays & Fridays) and alternate Saturday evenings 6-8pm. 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. With a following of nearly 2,000 we have occasionally been able to 'monetise' some of our Facebook posts, but this has only realised a few pounds over the year.

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.

From 1st January 2024 our fees were set at £28 per day (£8 per hour) which made us good value in a broad market. We made clear that we were open to discussion with anyone for whom this price might cause financial hardship, and we have been able to offer a discounted rate, underpinned by a grant from Dorset Community Foundation, to some of our more vulnerable members and a 'group rate' to a care home who brought several clients with carers.

We have an increasing number of members (there were eleven as of March 2025) for whom Bournemouth, Christchurch and Poole Council (BCP) commission our services directly.

Discussions continue with BCP about the future of the Embassy Centre building in Brassey Road, Moordown, that we run from and we remain positive about our charity taking on responsibility for the premises under the council's Community Asset Transfer (CAT) process.

We have received drafts Heads of Terms and are working to understand the full implications of these, for example what it would mean to our charity to enter a Head Lease with a Sub - Leasee

(Hands of Stone Boxing Club/Winton ABC Limited) in situ. There remain several points to clarify before we can conclude the CAT process.

We have also been involved (to a small extent) with the BCP day opportunities strategy development / review and we remain a willing partner to explore the delivery of pilot schemes with the aim of widening options for adults with learning disabilities to participate in meaningful activities.

Special Projects

Younger Adults Club

Following anecdotal feedback from friends and family indicating a need for a social group for younger adults, we applied for – and were fortunate to receive – a grant of £7,306 from The National Lottery Community Fund. This funding supported the establishment of a weekly Thursday evening social club for younger adults with special needs, aged 18 to 25 for the 2024 calendar year. Of the total grant funding, £5,479 has been recognised as income in the 2024-25 financial year.

Promotion for the sessions was carried out via social media, staff and volunteer networks and broader outreach through BCP teams such as The Transitions Team, Youth Services, and various local organisations. Although participant feedback was consistently positive, overall attendance remained low. Attendance ranged from a minimum of 3 to a maximum of 13 participants, with an average of 9 per session.

Given the ongoing costs associated with staffing, venue hire, refreshments, and activity materials; it was determined that the group was not financially sustainable in the long term. As a result, the club closed in December 2024.

We remain open to revisiting a similar initiative in the future, potentially with adjustments, particularly once we have unrestricted access to the premises and are no longer subject to specific rental charges for these hours – a change that could improve the viability of such a group.

Events and Activities

We have tried to make a commitment to - approximately once per calendar month - facilitating an off-site social activity as this is always a very popular request from our members during our termly activity planning sessions – these events have included ‘The Big Night Out’ with a pub meal beforehand, crazy golf, bowling and other meet ups.

In what has become an annual event, we marched 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.

We hosted The Creature Teachers interactive animal encounter on all three of our days across the year.

We welcomed the RNLI for a week of water and beach safety talks.

Our thanks to Winton Library for their ongoing support of our members who regularly enjoy a trip out to browse the books, attend events, exhibitions etc and to have a picnic in the library gardens.

Many thanks to the Friends of Dolphin volunteers for hosting a series of free boat trips around Poole Harbour on each of our days across the summer.

Our thanks to Growth HQ, a local marketing company, who were kind enough to support us with both staff volunteers and funding to take many members on a trip to Bournemouth Oceanarium with lunch included.

Throughout the year we supported members to attend several events hosted by People First Forum (another local charity supporting adults with learning disabilities) including workshops on 'The Bill of Rights' and 'The Big Plan'.

We supported members to walk (if able) to Slade's Farm Park to enjoy the facilities there and then have a fish and chip lunch at The Crumbs Project – a charity who run a catering skills project for local adults with learning disabilities.

We collaborated with BCP Skills and Learning to provide a variety of short courses, free to us, for our daytime members. These included 'foundations to wellbeing' and 'confident social communication'. 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 2024 we had our ever-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 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 attending plus carers.

In January 2025 we returned to Winton British Legion and had an interactive member's pantomime run by The Treehouse Theatre company. This is always a popular lively event.

Saturday Club

Saturday sessions continued through the year. We continued to apply charity funds to subsidise these sessions - Saturday fees are set at just £5 to include a light supper. 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 2024 and March 2025 our income from members fees was £28 per daytime session (£8 per hour) which totalled £89,734 for the year (2024: £48,913).

Donations and Fundraising

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

Many thanks to the team from B&Q Castlepoint who spent a day refurbishing and redecorating our art room and adding new furniture and equipment to a total value of approximately £1,000.

We signed up as a charity member of BH Coastal Lotteries and are regularly promoting this on our social media. This is not bringing in a big income but realised £218 in this financial year.

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 - £91 was received in the 24-25 year.

Many thanks to Dorset Community Foundation for a £5,000 grant towards core costs to help us to expand our hours, extend our range of activities and to support our more vulnerable members. This has enabled us to offer a reduced rate fee to members who are struggling financially and could not afford to attend otherwise.

Once again, we thank Singlepoint Bookkeeping, our payroll provider, who have donated their services via a Gift in Kind with an estimated value of £1,500 to provide payroll services and other bookkeeping services free of charge to us for several years in succession.

Staff and Volunteers

Unfortunately, with the young people's club ending, we were unable to extend Gill's contract into 2025, but Winston remained on our 'bank' staff. Throughout the year we employed 6 staff with a total of 52 hours each week, an equivalent of 1.3 full time staff. From January the hours dropped to 46.5, an equivalent of 1.24 full time staff.

Kirsty and Laura have continued as regular sessional workers, providing engaging activities for our members each week. In March 2025, Laura joined our payroll and started to work 2 full days 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 run our Thursday evening club for younger adults; Martin has entertained us with discos and karaoke sessions; and Tracy, Maria 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 and Poole Council (BCP).

Our rent remains at £20 per hour. We recognise that this 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 Bournemouth 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.

We also know 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.

Moving forward we hope to realise our plans to take on the Embassy Centre under BCP Council's Community Asset Transfer (CAT) process, as having our own premises would be transformational for our charity.

We will review our opening 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 a necessity for our charity to be able to invest in service development.

We will engage with HMRC to seek clarity on the VAT status of our income streams. It is our belief that grant funding received is outside the scope of VAT; and Saturday evening sessions are non-business because they are open access to all, subsidised by our charity reserves as income generated is significantly less than the cost of delivery. The bulk of our income derives from sessional payments for day opportunities services. As a registered charity we are an eligible body for VAT Notice 701/2 - Welfare Services and Goods. We believe that our day opportunities are Welfare Services, namely the provision of care, treatment, or instruction designed to promote the physical or mental welfare of disabled persons. There is a third criteria for our services to be an exempt supply, which is that the recipient of services must have been personally assessed. We believe that people attending our services will have a care plan which specifies the need for meaningful activities, but we are endeavouring to follow up with commissioners or our members' social workers to confirm that this is the case.

We will also focus on fundraising activities to mark our 15th year as a charity and to seek capital grant funding towards the refurbishment of the Embassy Centre.

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 10:30am 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 2025, 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 870 (2024:881) Wednesday sessions attended, 1,113 (2024:1,248) Thursday sessions and 973 (2024:1,092) on Fridays, a total of 2,956 day-sessions (3,221 in 23-24). 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 24 to March 25, we published thousands of photos, and had nearly 2,000 likes and follows (599 additional follows) and a huge 64,788 page views. As at March 2024, our private Facebook social group had a membership of over 400 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 2025 totalled £112,679 (2024: £63,351) and it incurred expenditure of £73,249 (2024: £59,283) resulting in a surplus of income versus expenditure of £39,430 for the year (2024: £4,068).

Income

During the year, Bournemouth Gateway Club received £94,491 income from members for their weekly subs' payments (2024: £50,503). This came from daytime sessions (£89,734), Saturday sessions (£3,107) and Thursday youth group (£1,650).

We received donations, gifts and community fundraising totalling £5,786 (2024 £6,739). This was made up of £786 community fundraising and from miscellaneous fundraising income streams, including Facebook, Just Giving, PayPal, Smile, Easy Fundraising, and the BH Coastal Lottery; and a £5,000 grant from Dorset Community Fund to pay for core costs to help us to expand our hours, extend our range of activities and to support our more vulnerable members. 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 £1,500 (2024: £928).

The bulk of our income related to the delivery of our charitable services, which totalled £99,282 for the year (2024: £53,406). This income comprised payments for daytime sessions (£89,734); Saturday subs (£3,108); Thursday evening youth group (£1,650); Christmas party (£765); Millfield trip (£115); and other members' activities (£3,263); and £648 income from NHS England for hosting occupational therapy students as part of their placement activities.

We successfully applied to the National Lottery Fund for a grant to pump-prime a Thursday evening group for younger adults and recognised £ 5,470 of this in the 2024-25 year.

We received £632 interest on bank balances in the year (2024: £451).

Expenditure

The charity's total expenditure during the year ended 31 March 2024 was £73,249 (2024: £59,283).

Our key areas of expenditure were salaries and wages £38,077 (2024: £32,124); sessional payments to activity leaders £4,306 (2024: £3,765); art & craft materials / ad hoc activities £4,590 (2024: £1,764); off-site social activities expenses £2,090 (2024: £1,136); Millfield trip expenses

£670 (2024: £590) cookery costs £429 (2024: £1,012); and members' Christmas party costs £295 (2024: £714).

Our premises costs were £15,055 (2024: £13,078) which reflects the sessional rent paid to BCP. We expect premises costs to significantly increase when we conclude the Community Asset Transfer, not least because there is significant backlog maintenance to be addressed.

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 of 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 reserves 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 (£4,068) and in the 2024/25 year, we realised a surplus of income over expenditure of £39,430, which meant our charity reserves grew from £35,628 as of 31st March 2024 to £75,059 as of 31st March 2025.

Trustees took the decision to establish a Designated Reserve of £70,000 to plan for the premises renovation costs associated with taking on the Embassy Centre under the Community Asset Transfer process. This is a clear demonstration of our charity's commitment to apply charity reserves as matched funding to external grant applications. The charity's 'free' unrestricted reserves as of 31st March 2025 were £5,059.

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 were confident that we had the financial resilience to continue as a going concern. In 2023/24 we returned a small surplus and in the 2024/25, we were able to rebuild our reserves to a total of £75,059 due to achieving a surplus of income and expenditure of £39,430. Having considered future cash forecasts, the Trustees are content that the Going Concern basis of accounting is appropriate.

The second key risk to Bournemouth Gateway Club relates to premises. The club runs its activities out of the Embassy Centre in Brassey Road. 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. BCP Council has financial challenges and so reviewed its property portfolio and invited our charity to consider taking over responsibility for the premises under their Community Asset Transfer (CAT) process. We submitted a successful Stage One Expression of Interest and Stage Two business case and dialogue has been taken forward with BCP Council representatives. Heads of Terms for the Lease have been agreed and we await feedback from BCP Council about whether the Lease will include a Sub-Lease in respect of the upstairs hall, presently rented to an amateur boxing club. We hope that these lease / sub-lease discussions will be concluded and the formal Lease Transfer effected as early as practicable in the 2025/26 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 plan to take on full repairing and insuring responsibility for the Embassy Centre under the Community Asset Transfer process, we anticipate we will be expending significant amounts on premises improvements and therefore 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 2025, unrestricted funds totalled £75,059, which was broadly equal to a full year (12 months) operating expenditure in 2024/25. However, trustees have designated £70,000 of this for premises improvements, leaving £5,059 unrestricted 'free' reserves, equivalent to circa 4 weeks' operating expenditure. Whilst this is lower than the parameters of our Reserves Policy, the time that the formal Lease Transfer is likely to take means that we do not foresee applying the Designated Fund to premises investment before January 2026 and our financial plans indicate that the value of our 'free reserves' will grow during the first nine months of the 2025/26 year, bringing these within the three to six months stipulated by our Reserves Policy.

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.

The Special Resolution effecting this and the amended Articles of Association were filed with Companies House at that point and can be viewed on their website. However, it has been drawn to our attention that the Charity Commission record does not reflect our Objects – the wording of which was discussed with and approved by the Charity Commission at the time – and so the Trustees will be seeking to engage with the Charity Commission during the 2025/26 year to seek to get their public record amended.

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 start 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 CC15d – '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.

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 (until 30/6/25)
Trustee	Philip Ward
	Nikki James (wef 30/6/25)
	Colin Hallam (wef 30/6/25)

Bankers	HSBC
	Co-operative Bank

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

Financial Statements

Statement of Financial Activities (SoFA) for Year Ended 31 March 2025

Income (Note 3)

<u>Income from:</u>	<u>2025</u>	<u>2024</u>
	£s	£s
Donations and Legacies	7,286	7,667
Charitable Activities	99,282	53,406
Income from Investments	632	451
Separate Material Items of Income	5,479	1,827
<u>Total Income</u>	<u>112,679</u>	<u>63,351</u>

Expenditure (Note 4)

<u>Analysis of Expenditure</u>	<u>2025</u>	<u>2024</u>
	£s	£s
Charitable Activities	67,784	55,989
Separate Material Items of Expenditure	2,456	1,237
Other Costs	3,009	2,056
<u>Total Expenditure</u>	<u>73,249</u>	<u>59,283</u>

<u>Surplus / (loss) before taxation</u>	<u>39,430</u>	<u>4,068</u>
<u>Tax payable</u>	-	-
<u>Net Surplus / (loss) after taxation</u>	<u>39,430</u>	<u>4,068</u>
<u>Other recognised gains / (losses)</u>	-	-
<u>Net movement in funds</u>	<u>39,430</u>	<u>4,068</u>
<u>Total funds brought forward</u>	<u>35,628</u>	<u>31,560</u>
<u>Total Funds carried forward</u>	<u>75,059</u>	<u>35,628</u>

Balance Sheet as of 31 March 2025

		2025 £s	2024 £s
Debtors and Prepayments	4,810	4,491	
Cash at bank and in hand	72,002	44,632	
Total Current Assets		76,812	49,123
Creditors – amounts due within 1 year		(1,404)	(13,145)
Total Assets less liabilities		75,408	35,978
Provision for liabilities		(350)	(350)
Total Net Assets		75,058	35,628
Funds of the Charity			
Designated Fund: Premises Improvement	70,000	-	
Other Unrestricted Funds 'free reserves'	5,058	35,628	
Total Reserves		75,058	35,628

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		5/12/25
Julie Currin		5/12/25
Signature of director authenticating accounts being sent to Companies House:		
Julie Currin		5/12/25

Notes forming part of the Financial Statements

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 unrestricted 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	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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	<p>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.</p>
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	<p>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.</p>
Government grants	<p>The charity received nil government coronavirus job retention scheme (CJRS) and workforce retention grant income in the reporting period.</p>
Tax reclaims on donations and gifts	<p>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.</p>
Contractual income and performance related grants	<p>These are only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</p>
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	2025	2024
	£s	£s
Donations and Legacies	7,286	7,667
Charitable Activities	98,634	53,406
Income from Investments	632	451
Separate Material Items of Income	6,127	1,827
<u>Total Income</u>	<u>112,679</u>	<u>63,351</u>

All income received in year was unrestricted income.

	2025	2024
	£s	£s
Donations and Legacies		
Dorset Community Foundation	5,000	-
Belron Ronnie Lubin Foundation	-	4,226
Gifts In Kind – Singlepoint Bookkeeping Services	1,500	928
Ferndown Gateway Club	-	500
Donations In Memorium	-	384
World Mental Health Day Grant (SNG Housing Association)	-	650
Community Fundraising	786	979
	<u>7,286</u>	<u>7,667</u>
Charitable Activities		
Members' subs – Daytime sessions	89,734	48,913
Members' subs – Saturday Club	3,108	1,140
Members' subs – Thursday Youth Group	1,650	450
Members' Christmas Party	765	970
Millfield Income	115	300
Other Members' Activities	3,263	1,633
	<u>98,634</u>	<u>53,406</u>
Income from Investments		
Bank Interest	632	451
Separate Material Items of Income		
NHS England – Occupational Therapy Placement Fee	648	-
National Lottery Funding	5,479	1,827
	<u>6,127</u>	<u>1,827</u>

Note 4 - Analysis of Expenditure

Analysis of Expenditure	2025	2024
	£s	£s
Charitable Activities	67,784	55,989
Administrative Costs	5,465	3,294
<u>Total Expenditure</u>	<u>73,249</u>	<u>59,283</u>

	2025	2024
	£s	£s
Charitable Activities		
Premises Hire	15,055	13,078
Salaries and Wages	38,077	32,124
Sessional Payments to Activity Leaders	4,306	3,765
Cookery Club Costs	429	1,012
Refreshments Costs	1,247	394
Members' Christmas Party	295	714
Millfield Expenses	670	590
Pantomime Trip Costs	475	335
Art and Craft Materials and Ad Hoc Activities Costs	4,590	1,764
BH Coastal Grant Expenditure	-	87
Gateway Celebration Event	100	-
Offsite Social Activities	2,090	1,136
Refurbishment, Repairs & Maintenance	200	124
Staff and Volunteer Recruitment, Training & Expenses	249	867
	<u>67,784</u>	<u>55,989</u>
Administrative Costs		
Insurance	734	480
IT Printing Postage and Stationery	723	74
Staff / Volunteers Christmas Party	306	98
Telephone and Internet	693	585
Payroll and Bookkeeping Services	1,500	928
Accounting Software	453	427
Independent Examiner's Fee	350	350
Bank Charges	499	268
Companies House Annual Confirmation Statement	34	13
Subscriptions	173	70
	<u>5,465</u>	<u>3,294</u>

Note 5 – Fees for examination of the accounts

	This Year £	Last Year £
Independent examiner's fees	350	350
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	36,988	31,060
Social security costs	603	618
Pension costs (defined contribution pension plan)	486	446
Total Staff Costs	<u>38,077</u>	<u>32,124</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 £13,182 (2024: £13,525).

6.2 Average head count in the year

	This year Number	Last year Number
Fundraising	-	-
Charitable activities	6	5
Governance	-	-
Total	<u>6</u>	<u>5</u>

7. Analysis of Debtors

	This year £s	Last year £s
Prepayments and accrued income	-	-
Trade Debtors	4,810	4,491
Total	<u>4,810</u>	<u>4,491</u>

8. Analysis of Creditors

	This year £s	Last year £s
Trade Creditors	690	4,378
Accruals and deferred income	84	5,518
Other Creditors	630	3,249
Total Amounts falling due within one year	<u>1,404</u>	<u>13,145</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 £s	Last year £s
Balance at the start of the reporting period	5,479	605
Amounts added in current period	-	5,479
Amounts released to income from previous periods	(5,479)	(505)
Balance at the end of the reporting period	-	<u>5,479</u>

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

	This year £s	Last year £s
Balance at the start of the reporting period	350	350
Amounts added in current period	350	350
Amounts charged against the provision in the current period	(350)	(350)
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	60,232	25,643
Cash at bank	11,686	17,591
Petty cash	84	1,398
Total Cash at bank and in hand	<u>72,002</u>	<u>44,632</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	35,628	112,679	73,249	(70,000)	-	5,058
Designated Fund	Designated for Premises Refurbishment	-	-	-	70,000	-	70,000
Restricted Fund	n/a	-	-	-	-	-	-
Total Reserves		35,628	112,679	73,249	-	-	75,058

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	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

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	13,182	486	-	-	13,668	13,971
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 2025 which are set out on pages 15 to 26.

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

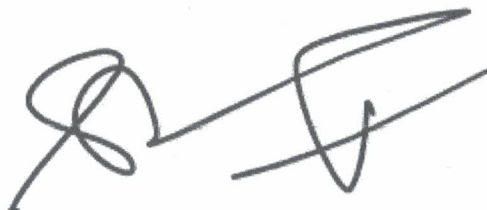
Basis of Independent Examiner's Statement

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
December 2025