

GAY OUTDOOR CLUB LIMITED

England & Wales · Charity number 1158873

Details

Other names	GOC
Status	Registered
Legal form	Charitable company
Company number	08020133
Registered	2014-10-16
Register	View on the Charity Commission register

Contact

Address	27 Old Gloucester Street London WC1N 3AX
Phone	08448700462
Email	secretary@goc.org.uk
Website	www.goc.org.uk

Activities

Objects: The Objects are to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of any individuals who have need of such facilities especially, but not exclusively, everyone in the LGBTQI+ community with the object of improving their conditions of life.

Activities: The Gay Outdoor Club is an activity club for gay men and women and their friends which organises over 500 outdoor and sporting events per year, including walking, cycling, camping, caving and climbing. The club is made up of groups across the whole of mainland Britain and has been active for over 40 years.

Classification

- **How:** Provides Services
- **What:** The Advancement Of Health Or Saving Of Lives, Amateur Sport, Recreation
- **Who:** Other Defined Groups, The General Public/mankind

Geography

- Scotland
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£98,529	£106,390	-	-
2023-12-31	£81,376	£84,955	-	-
2022-12-31	£71,808	£63,956	-	-
2021-12-31	£62,715	£48,716	-	-
2020-12-31	£19,525	£13,450	-	-

Trustees

Name	Role	Appointed
Anne Isabella Coombes	Chair	2025-10-05
ALLYSON MAY EVANS		2013-10-11
Brendan Joseph McQuillan		2025-07-16
David Ledsham		2025-07-16
David Willis		2025-09-01
Martin Gilbraith		2022-10-15
Robert Minikin		2025-08-15
Scott Russell Inglis		2026-04-11
Shaun Waller		2025-01-11

GAY OUTDOOR CLUB LIMITED

England & Wales - Charity number 1158873

Accounts

Gay Outdoor Club Limited Annual Report and Financial Statements
for the Year End 31st December 2024

Gay Outdoor Club Limited

Company registration number 8020133 Charity registration number 1158873

Annual Report and Financial Statements
Year Ended 31st December 2024

Trustees' Report:

Reference and administration details

The Gay Outdoor Club Limited is a company limited by guarantee. It is known as the Gay Outdoor Club, frequently abbreviated to GOC.

Company registration number: 08020133

Charity registration number: 1158873

Registered office: 27 Old Gloucester Street, London, WC1N 3AX

The following persons served as Trustees during the reporting period, they served the entire year except where noted:

Mr J K Cornwell	Chair	
Mr R Davies	Secretary	Appointed: 17 th October 2024
Mr I M Widdowson	Treasurer	Appointed: 6 th April 2024
Mr M Gilbraith		
Mr E Voelcker		
Miss A Evans		
Mr K H Chris Ng		Appointed: 6 th April 2024
Ms G Giuffre		
Mr R G Smith		Appointed: 6 th April 2024

Resignations:

Mr A Barr 17th October 2024
Mr R Sheldon 27th July 2024
Mr K German 3rd January 2024
Mr P Blackburn 27th July 2024

Bankers: Lloyds Bank plc, Tonbridge, Kent; The Bank of Scotland, Dava, Moray

Accountants: Crest Accounting Ltd, 49 Verdayne Avenue, Shirley, Croydon, CR0 8TW

Structure, governance and management:

The Gay Outdoor Club existed as an unincorporated club from 1974. On the 4th April 2012 it was incorporated as a company limited by guarantee and on the 16th October 2014, it was registered as a charity.

The charity is governed by the **Articles of Association**. These were last amended in 2023, with approval from the membership, to ensure that the club fulfilled its diversity and inclusive policy by welcoming **everyone in the LGBTQI+ community**.

The Gay Outdoor Club in 2024 saw changes at board level with several trustee's stepping down. However, all positions have been filled and additional committee members appointed.

All the **Activities** of the club are organised by members on a voluntary basis without payment. There are 33 local groups covering every part of England, Wales and Scotland, and ten specialists groups. During 2023, two new specialist groups were established: History & Culture, and Gardens.

In 2024 the club celebrated its 50th Anniversary with a variety of events, which included a member who walked from John o'Groats to Lands End.

Each summer the club holds an **Annual Outdoor Gathering** where members come together over a weekend. In 2024 the event was held in Northampton University. As always, it was well supported and gave our members a chance to catch up with old friends and to make new ones.

Financial Review:

Taking into account that the club does not experience significant periods of negative cash flow and that income is reasonably predictable, the club's reserves policy aims to retain reserves equal to between nine and twelve months of total membership income turnover.

This is partially as the largest financial event that the club organises is the Annual Outdoor Gathering, where up to nearly 50% of the cost can be incurred before income is received.

However, as the reserves have built up above this level the club is continuing to reduce the balance. This is ongoing and includes providing diversity and inclusion training, marketing initiatives and the establishing of an "access" hardship fund

The Charity has no restricted funds and does not act as a custodian or trustee for others.

Public benefit statement:

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by The Charity Commission in exercising their powers or duties.

Objectives and activities:

The objects of the company are:

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of any individuals who have need of such facilities especially, but not exclusively, everyone in the LGBTQI+ community with the object of improving their conditions of life.

Achievements and performance:

Gay Outdoor Club celebrated it's **50th Anniversary** year with a series of events held across the country.

There was a solo effort from a member who walked from John o'Groats to Lands End.

Local Groups staged a variety of events which ranged from tea parties, climbing highest points in their area, river cruises and social dinners.

Central London, where the club was formed in 1974, held a special weekend with over 50 members walking in the Saturday – Pride Day Parade, followed by on the Sunday a walk through Soho to commemorate the exact place the club's first meeting took place.

Our archivist put on an excellent exhibition at the Club's **Annual Outdoor Gathering** which was held in Northampton. Members were encouraged to bring memorabilia and reminisce about past events.

Membership grew, during 2024, by 25% from 1857 to 2231. This was mainly achieved by a change in advertising where the club used social media.

Activities: The club's main activity is walking. Local Groups have a Coordinator who plans a programme of events during the year. These include events relating to our Specialist subjects which are proving increasingly popular. There were several weekends away organised and a continuation of our social meet-up sessions.

Inclusive and diverse: The club continues to embrace and welcome all members of the LGBTQI+ community and is working diligently to ensure that our existing membership is friendly and welcoming.

GAY OUTDOOR CLUB LIMITED

Registered Charity number 1158873

Company Number 8020133

ACCOUNTS FOR THE PERIOD FROM 1 JANUARY 2024 TO 31 DECEMBER 2024

Gay Outdoor Club Ltd
Accounts for the period from 1 January 2024 to 31 December 2024

Charity Name	Gay Outdoor Club Limited
Working Name	GOC
Charity Number	1158873
Company Number	8020133
Registered Office	27 Old Gloucester Street, London, WC1N 3AX

Board of Trustee Directors:

P Blackburn	Resigned 27th July 2024
A Evans	
E Voelcker	
R Sheldon	Resigned 27th July 2024
A Barr (Secretary)	Resigned 17th October 2024
K German	Resigned 3rd January 2024
M Gilbraith	
G Giuffre	
J Cornwell (Chair)	
R Davies (Secretary)	Appointed 17th October 2024
I Widdowson (Treasurer)	Appointed 6th April 2024
K H Chris Ng	Appointed 6th April 2024
R Smith	Appointed 6th April 2024

Independent Accountant	
Crest Accounting Ltd	49 Verdayne Avenue, Shirley, Croydon, Surrey. CR0 8TW

Bank	
Lloyds Bank PLC	Tonbridge, Kent

Bank of Scotland	Dave, Moray
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Gay Outdoor Club Ltd
Statement of Financial Activities
For the period from 1 January 2024 to 31 December 2024

	Unrestricted Funds Period Ended 31 December 2024 £	Restricted Funds Period Ended 31 December 2024 £	TOTAL FUNDS Period Ended 31 December 2024 £	TOTAL FUNDS Period Ended 31 December 2023 £
Incoming Resources				
Income: General	98,529	0	98,529	81,376
Total incoming resources	<u>98,529</u>	<u>0</u>	<u>98,529</u>	<u>81,376</u>
Resources Expended				
Expenses	106,390	0	106,390	84,955
Total Resources expended	<u>106,390</u>	<u>0</u>	<u>106,390</u>	<u>84,955</u>
Net movement in funds	<u>(7,861)</u>	<u>0</u>	<u>(7,861)</u>	<u>(3,579)</u>
Reconciliation of funds				
Total Funds brought forward	<u>88,292</u>	<u>0</u>	88,292	91,871
Total Funds carried forward	<u>80,431</u>	<u>0</u>	<u>80,431</u>	<u>88,292</u>

Gay Outdoor Club Ltd
Balance Sheet as at 31 December 2024

		31 December 2024	31 December 2023
		£	£
Fixed Assets		-	-
Current Assets	Note 3		
Debtors		337	746
Prepayments		847	792
Cash at bank and in hand		79,497	87,023
Total Current assets		<u>80,681</u>	<u>88,561</u>
Creditors falling due within one year	Note 4	250	262
Net Assets		<u>80,431</u>	<u>88,299</u>
Funds of the Charity			
Unrestricted Funds		80,431	88,292
Restricted Funds		0	0
Total Funds		<u>80,431</u>	<u>88,292</u>

For the year ending 31 December 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

* The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

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

Chair R. J. M. Secretary of GOC
on behalf of the committee
Date: 4/02/2025.

Gay Outdoor Club Ltd
Notes to the Accounts

Note 1: Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Basis of Accounting

The financial statements have been prepared on the basis of the historic cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.
Grants and donations are included in the SoFA when the charity has unconditional entitlement to the resources and incoming resources from tax reclaims are included at the same time as the gift to which they relate.
Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.
Costs of generating funds are those costs incurred in attracting voluntary income.
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.
All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are directly allocated.

Fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:-

Computer equipment - 33.33% straight line basis
No assets are owned by the charity.

Note 2: Trustees Remuneration

No remuneration was paid to the trustees in the 12 month period ended 31 December 2024

Note 3: Current Assets

	<u>2024</u>	<u>2023</u>
<u>Debtors</u>		
Stripe/Go Cardless: Balance Held	337	746
<u>Prepayments:</u>		
Insurance	847	792
Total	<u>1,184</u>	<u>1,538</u>

Note 4: Creditors & Accruals

Amounts falling due within one year:		
Accountancy	250	250
Bank charges		19
Total	<u>250</u>	<u>269</u>

Note 5: Annual Outdoor Gathering (AOG)

	<u>2024</u>	<u>2023</u>
Income	34,446	30,213
Food Accomodation, Admin	36,800	28,178
Entertainments/Activities	1,883	2,113
Surplus/(Deficit)	<u>-4,237</u>	<u>30,291</u> <u>-78</u>

Gay Outdoor Club Ltd
Statement of Financial Activities
Year Ended 31 December 2024

<u>Income</u>	<u>£</u>	<u>£</u>
Donations & Legacies		158
Charitable Activities:		
National Events inc AOG		34,446
Other Events Income		19,873
Trading Income (advertising/Magazine)		6,138
Subscriptions		31,372
Gift Aid		5,350
Interest		1,192
		<u>98,529</u>
 <u>Expenditure</u>		
Fund-raising Activities:		
Newsletter	9,569	
Advertising & Publicity:		
General	22,717	
Website		
Charitable Activities:		
National Events	38,685	
Local Events	20,179	
Donations		
Management & Administration:		
IT Support	7,435	
Postage/Telephone/Stationery	411	
Affiliation Fees	165	
Insurance/Registered address	3,502	
Bank Charges	2,021	
Travelling Expenses	1,456	
Training		
Independent Review/Governance	250	
Miscellaneous		<u>(106,390)</u>
 SURPLUS/(DEFICIT) for Period		 -7,861
Balance B/F		88,292
Balance C/F		<u>80,431</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
GAY OUTDOOR CLUB**

I report on the accounts of the club for the year ended 2024 which are set out on pages 1 to 7

Respective responsibilities of the 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 trustee's consider that an audit is not required for the year under 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 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 the independent examiner's report.

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 you as 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:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep the accounting records in accordance with section 386 of the 2006 Act; and
 - To prepare account which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patricia Jane Ward FCMA, CGMA, MiP

Crest Accounting Ltd

49, Verdayne Avenue, Shirley, Surrey. CR0 8TW

DATE: 17th April 2025

GAY OUTDOOR CLUB LIMITED

England & Wales - Charity number 1158873

Accounts

Gay Outdoor Club Limited Annual Report and Financial Statements
for the Year End 31st December 2023

Gay Outdoor Club Limited

Company registration number 8020133 Charity registration number 1158873

Annual Report and Financial Statements
Year Ended 31st December 2023

Trustees' Report:

Reference and administration details

The Gay Outdoor Club Limited is a company limited by guarantee. It is known as the Gay Outdoor Club, frequently abbreviated to GOC.

Company registration number: 08020133

Charity registration number: 1158873

Registered office: 27 Old Gloucester Street, London, WC1N 3AX

The following persons served as Trustees during the reporting period, they served the entire year except where noted:

Mr J K Cornwell	Chair	Appointed: 1st April 2023
Mr A Barr	Secretary	Appointed: 18th January 2023
Mr R Sheldon	Treasurer	
Mr M Gilbraith		
Mr E Voelcker		
Miss A Evans		
Mr K German		
Ms G Giuffre		
Mr P B Blackburn		

Resignations:

Mr I Rose: 31st January 2023

Mr M Fanning: 9th May 2023

Mr M Woollard: 3rd January 2023

Bankers: Lloyds Bank plc, Tonbridge, Kent; The Bank of Scotland, Dava, Moray

Accountants: Crest Accounting Ltd, 49 Verdayne Avenue, Shirley, Croydon, CR0 8TW

Structure, governance and management:

The Gay Outdoor Club existed as an unincorporated club from 1974. On the 4th April 2012 it was incorporated as a company limited by guarantee and on the 16th October 2014, it was registered as a charity.

The charity is governed by the **Articles of Association**. These were last amended on the 29th July 2023 at the Annual General Meeting held at the University of Kent in Canterbury. The resolution to change the wording relating to our objects was agreed as follows:

From: *but not exclusively, **gay men and women** with the object of improving their conditions of life.*
To the following: *but not exclusively, **everyone in the LGBTQI+ community** with the object of improving their conditions of life.*

Payments were made to an outside contractor to maintain and upgrade the club's website.

All the **Activities** of the club are organised by members on a voluntary basis without payment. There are 33 local groups covering every part of England, Wales and Scotland, and ten specialists groups. During 2023, two new specialist groups were established: History & Culture, and Gardens. These groups have been very successful in attracting members who are unable to take part in our more strenuous activities, but who still enjoy going out and meeting fellow members.

Each summer the club holds an **Annual Outdoor Gathering** where members come together over a weekend. In 2023 the event was held at the University of Kent in Canterbury. As always, it was well supported and gave our members a chance to catch up with old friends and to make new ones.

Financial Review:

Taking into account that the club does not experience significant periods of negative cash flow and that income is reasonably predictable, the club's reserves policy aims to maintain reserves equivalent to between three and six months of total turnover.

However, as the reserves had built up to a greater amount than this, at the 2022 AGM, the club decided to reduce the reserve balance. This has been achieved by funding an upgrade of the club's website, providing diversity and inclusion and training for trustees, and a number of marketing initiatives.

It was also agreed in the October 2023 board meeting that those members facing financial hardship who wanted to attend the Annual Outdoor Gathering would be offered a self-identifying concessionary rate as part of the club's 50th Anniversary celebratory year.

The Charity has no restricted funds and does not act as a custodian or trustee for others.

Public benefit statement:

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by The Charity Commission in exercising their powers or duties.

Objectives and activities:

The objects of the company are:

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of any individuals who have need of such facilities especially, but not exclusively, everyone in the LGBTQI+ community with the object of improving their conditions of life.

Achievements and performance:

The club has upgraded and improved its website which contains full information about the club's activities, policies and procedures, as well as news items and reports of recent events. Members are also able to purchase a monthly magazine, which contains details of forthcoming events and other items of interest.

Membership During the course of 2023, membership increased from 1614 on 1st January to 1857 on 31st December. This represents an annual increase of 15%.

Activities which include boating, camping, cycling and swimming were well attended. However, the club's main activity is walking. During 2023, there were 170 Easy Walks, 265 Moderate Walks, 13 Difficult Walks and 29 Mountain Walks.

Our new specialists groups were extremely active. During 2023, the Gardens group organised 23 visits to a wide range of gardens, while our History & Culture group was involved in organising 26 visits to other places of interest. In addition, the club organised 49 weekend or longer events, and our social Meet-up Group held 31 sessions.

50th Anniversary - 2024 The Gay Outdoor Club was formed in 1974, so celebrations to mark this milestone in our history will be taking place during the coming year. Some of these events will be organised by individual members; some by the club's local and specialists groups, and others, such as the celebrations at our Annual Outdoor Gathering, by the club as a whole.

Inclusive and diverse: The club continues to embrace and welcome all members of the LGBTQI+ community and is working diligently to ensure that our existing membership is friendly and welcoming.

Approved by the Board on the 6th April and signed on their behalf.



ALEXANDER DAVID BARR

GOC COMPANY SECRETARY

06/04/2024

GAY OUTDOOR CLUB LIMITED

Registered Charity number 1158873

Company Number 8020133

ACCOUNTS FOR THE PERIOD FROM 1 JANUARY 2023 TO 31 DECEMBER 2023

Gay Outdoor Club Ltd
Accounts for the period from 1 January 2023 to 31 December 2023

Charity Name Gay Outdoor Club Limited
Working Name GOC
Charity Number 1158873
Company Number 8020133
Registered Office 27 Old Gloucester Street, London, WC1N 3AX

Board of Trustee Directors:

Peter BLACKBURN	
Allyson May EVANS	
Edward Hunter VOELCKER	
Ivor ROSE (Secretary)	Resigned 31/01/2023
Roger SHELDON	
Alexander BARR (Secretary)	
Michael FANNING	Resigned 09/05/2023
Mark WOOLLARD	Resigned 03/01/2023
Kevin GERMAN	
Martin GILBRAITH	
Gabrielle GIUFFRE	
James CORNWELL	Appointed 01/04/2023

Independent Accountant
Crest Accounting Ltd

49 Verdayne Avenue, Shirley, Croydon, Surrey. CR0 8TW

Bank

Lloyds Bank PLC Tonbridge, Kent

Bank of Scotland

Dave, Moray

Gay Outdoor Club Ltd
Statement of Financial Activities
For the period from 1 January 2023 to 31 December 2023

	Unrestricted Funds Period Ended 31 December 2023 £	Restricted Funds Period Ended 31 December 2023 £	TOTAL FUNDS Period Ended 31 December 2023 £	TOTAL FUNDS Period Ended 31 December 2022 £
Incoming Resources				
Income: General	81,376	0	81,376	71,808
Total incoming resources	<u>81,376</u>	<u>0</u>	<u>81,376</u>	<u>71,808</u>
Resources Expended				
Expenses	84,955	0	84,955	63,956
Total Resources expended	<u>84,955</u>	<u>0</u>	<u>84,955</u>	<u>63,956</u>
Net movement in funds	<u>(3,579)</u>	<u>0</u>	<u>(3,579)</u>	<u>7,852</u>
Reconciliation of funds				
Total Funds brought forward	<u>91,871</u>	<u>0</u>	91,871	84,019
Total Funds carried forward	<u>88,292</u>	<u>0</u>	<u>88,292</u>	<u>91,871</u>

Gay Outdoor Club Ltd
Balance Sheet as at 31 December 2023

		31 December 2023	31 December 2022
		£	£
Fixed Assets		-	-
Current Assets	Note 3		
Debtors		746	953
Prepayments		792	2,990
Cash at bank and in hand		87,023	88,200
Total Current assets		<u>88,561</u>	<u>92,143</u>
Creditors falling due within one year	Note 4	269	272
Net Assets		<u>88,292</u>	<u>91,871</u>
Funds of the Charity			
Unrestricted Funds		88,292	91,871
Restricted Funds		0	0
Total Funds		<u>88,292</u>	<u>91,871</u>

For the year ending 31 December 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

* The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476

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

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

Chair **DIRECTOR**


Alexander David Barr
GOC COMPANY SECRETARY.

Date: **06/04/2024**

Gay Outdoor Club Ltd
Notes to the Accounts

Note 1: Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Basis of Accounting

The financial statements have been prepared on the basis of the historic cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.
Grants and donations are included in the SoFA when the charity has unconditional entitlement to the resources and incoming resources from tax reclaims are included at the same time as the gift to which they relate.
Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.
Costs of generating funds are those costs incurred in attracting voluntary income.
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.
All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are directly allocated.

Fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:-

Computer equipment - 33.33% straight line basis
No assets are owned by the charity.

Note 2: Trustees Remuneration

No remuneration was paid to the trustees in the 12 month period ended 31 December 2021

Note 3: Current Assets

	<u>2022</u>	<u>2022</u>
Debtors		
Stripe/Go Cardless: Balance Held	746	953
Prepayments:		
AOG	0	2,286
Insurance	792	704
Total	<u>1,538</u>	<u>3,943</u>

Note 4: Creditors & Accruals

Amounts falling due within one year:

Accountancy	250	250
Bank charges	19	22
Total	<u>269</u>	<u>272</u>

Note 5: Annual Outdoor Gathering (AOG)

	<u>2023</u>	<u>2022</u>
Income	30,213	26,612
Food Accomodation, Admin	28,178	23,140
Entertainments	475	1,200
Activities	1,638	980
Surplus/(Deficit)	<u><u>30,291</u></u> <u><u>-78</u></u>	<u><u>25,320</u></u> <u><u>1,292</u></u>

Gay Outdoor Club Ltd
Statement of Financial Activities
Year Ended 31 December 2023

	<u>£</u>	<u>£</u>
<u>Income</u>		
Donations & Legacies		30
Charitable Activities:		
National Events inc AOG		30,720
Other Events Income		11,484
Trading Income (advertising/Magazine)		6,513
Subscriptions		26,996
Gift Aid		4,653
Interest		980
		<u>81,376</u>
<u>Expenditure</u>		
Fund-raising Activities:		
Newsletter	8,014	
Advertising & Publicity:		
General	4,780	
Website	12,154	
Charitable Activities:		
National Events	30,411	
Local Events	13,511	
Donations	100	
Management & Administration:		
IT Support	6,315	
Postage/Telephone/Stationery	162	
Affiliation Fees	247	
Insurance/Registered address	3,235	
Bank Charges	1,506	
Travelling Expenses	2,437	
Training	1,800	
Independent Review/Governance	263	
Miscellaneous	20	
		<u>(84,955)</u>
SURPLUS/(DEFICIT) for Period		-3,579
Balance B/F		<u>91,871</u>
Balance C/F		<u><u>88,292</u></u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
GAY OUTDOOR CLUB**

I report on the accounts of the club for the year ended 2023 which are set out on pages 1 to 7

Respective responsibilities of the 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 trustee's consider that an audit is not required for the year under 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 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 the independent examiner's report.

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 you as 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:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep the accounting records in accordance with section 386 of the 2006 Act; and
 - To prepare account which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patricia Jane Ward FCMA, CGMA, MiP
Crest Accounting Ltd
49, Verdayne Avenue, Shirley, Surrey. CR0 8TW

DATE: 8th April 2024

GAY OUTDOOR CLUB LIMITED

England & Wales - Charity number 1158873

Accounts

Gay Outdoor Club Limited

Company registration number 8020133 Charity registration number 1158873

Annual Report and Financial Statements Year Ended 31 December 2022

Trustees' Report

Reference and administrative details

The Gay Outdoor Club Limited is a company limited by guarantee. It is known as the Gay Outdoor Club, frequently abbreviated to GOC.

Company registration number: 08020133

Charity registration number: 1158873

Registered office: 27 Old Gloucester Street, London, WC1N 3AX

The following persons served as Trustees during the reporting period, they served for the entire year except where noted:

Mr P.B. Blackburn	Chairman
Mr J. Donald	Resigned 31/12/2022
Miss A. Evans	
Mr I. Rose	Secretary
Mr R. Sheldon	Treasurer
Mr E. Voelcker	
Mr A. Barr	Appointed 09/04/2022
Mr M. Fanning	Appointed 09/04/2022
Mr M. Woollard	Appointed 09/04/2022
Mr K German	Appointed 15/10/2022
Mr M Gilbraith	Appointed 15/10/2022
Ms G Giuffre	Appointed 15/10/2022

Bankers: Lloyds Bank Plc, Tonbridge, Kent; The Bank of Scotland, Dava, Moray

Accountant: Oasis Accounting Ltd, 49 Verdayne Avenue, Shirley, Croydon, CR0 8TW

Structure, governance and management

The Gay Outdoor Club existed as an unincorporated club from 1974. On the 4th April 2012 it was incorporated as a company limited by guarantee and on the 16th October 2014, it was registered as a charity.

The charity is governed by the articles of association of the company which were last revised on the 28th September 2014 (that revision amended the objects clause at the request of The Charity Commission).

Trustees of the charity, who are all unpaid members of the Company, are appointed by the members at the annual general meeting. Trustees are all subject to re-election each year. Trustees are also Directors of the Company.

A further three members perform tasks nationally but choose not to serve as Trustees.

The club operates through 30 local groups, covering every part of Great Britain, and six specialist groups which organise specific activities not normally offered by the local groups. Each group has one or more member to coordinate it and all events are organised by the groups. In most years, the 'Annual Outdoor Gathering', during which the AGM is held, is organised by the Trustees. The AOG and AGM in 2022 was held in July in Stirling.

All of the activities of the club are organised by members on a voluntary basis. We do not employ any paid staff to do this. In particular, no remuneration or expenses was paid to any Trustee except for the re-imbursement of payments made on the charity's behalf or of necessary travel costs when travelling on the business of the charity. We do, however, pay our webmaster (now our former webmaster) as a contractor, to maintain and upgrade the website as required.

Financial review

Taking into account that the club does not experience significant periods of negative cash flow and that income is reasonably predictable, the reserves policy is to aim for reserves of between three and six months of total turnover.

As we noted in our last report, the club's reserves had grown too well above the level specified above. The marketing committee duly looked at a number of opportunities for investment on promoting the club. However, as our membership was already growing, many of these did not seem to represent a good use of our members' money. As a result, the investment agreed for this purpose was insufficient to bring the reserves back within its target range.

The board therefore proposed to the AGM that the membership fees be reduced to the level that they were at before the 2017 AGM. This proposal was rejected by the AGM and the board was urged to look at other ways of spending and investing the money it has accumulated.

At our October board meeting, we agreed to spend money on providing inclusion and diversity training for trustees, group coordinators and other volunteers. We expect this to go ahead over the next few months. We also looked at proposals to provide our volunteers with weekends away, in order to share ideas and encourage best practice. These proposals will be considered in more detail at our April 2023 board meeting.

In addition, with a new webmaster now in place, we are actively looking at priorities for upgrading the website to make it more user-friendly. Once again, we will be considering this in more detail at our April 2023 board meeting.

Finally, in 2024 the club will celebrate fifty years since its foundation. Over the next few months we will be developing proposals to celebrate this milestone, and to take advantage of the opportunity that this presents to make the wider community more aware of who Gay Outdoor Club is and what it does.

The charity has no reserved funds and does not act as custodian trustee for others.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by The Charity Commission in exercising their powers or duties.

Objectives and activities

The Objects of the company are:

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of any individuals who have need of such facilities especially, but not exclusively, gay men and women with the object of improving their conditions of life.

The charity achieves its objectives by organising events, which are primarily outdoor recreational activities.

Achievements and performance

During 2022, the Club organised almost 600 events, which brings us back to the level we were at in 2019. One particularly pleasing statistic is that the number of weekend and longer events increased from only 13 in 2021 to 44 in 2022. We are very grateful to the group coordinators and others who made this happen. However, as only a handful of these were in the south of England, there is no room for complacency!

As usual, walking accounted for the largest number of events with 452, which broke down as easy 148, moderate 282, and difficult 22. This includes 26 mountain walks, most of which were classed as difficult, the remainder as moderate. Social, with 79 events, (up from 26 in 2021) swimming, with 50, all in central London, and cycling, with 16, were the next largest categories. Camping & caravanning, climbing and skiing made up the rest.

The club is continuing to improve and develop its website as the main repository for information about the Club and its activities. In addition, around one third of members opt to receive a professionally printed magazine, paid for by a separate subscription.

In order to meet the costs of running the charity, participants in our various activities are encouraged to join as members. On 1st January 2022, the club had 1397 paying members, 59 complimentary members and 128 members on a free trial, making a total of 1584 active members. At 31st December 2022, the corresponding figures were 1408 paying members, 57 complimentary members and 149 members on a free trial, making a total of 1614 active members.

Over the year, the number of active members has increased by 1.9 per cent, and the number of full members (those who have completed their free trial) by a modest 0.6 per cent. After several years of declining membership and all the turbulence caused by Covid, we believe that these increases are to be welcomed.

Approved by the Board on 1st April 2023 and signed on their behalf:

GAY OUTDOOR CLUB LIMITED

Registered Charity number 1158873

Company Number 8020133

ACCOUNTS FOR THE PERIOD FROM 1 JANUARY 2022 TO 31 DECEMBER 2022

Gay Outdoor Club Ltd
Accounts for the period from 1 January 2022 to 31 December 2022

Charity Name Gay Outdoor Club Limited
Working Name GOC
Charity Number 1158873
Company Number 8020133
Registered Office 27 Old Gloucester Street, London, WC1N 3AX

Board of Trustee Directors:

Peter BLACKBURN	
Allyson May EVANS	
Edward Hunter VOELCKER	
Julian Martin DONALD	Resigned 31/12/2022
Ivor ROSE (Secretary)	
Roger SHELDON	
Alexander BARR	Appointed 09/04/2022
Michael FANNING	Appointed 09/04/2022
Mark WOOLLARD	Appointed 09/04/2022
Kevin GERMAN	Appointed 15/10/2022
Martin GILBRAITH	Appointed 15/10/2022
Gabriella GIUFFRE	Appointed 15/10/2022

Independent Accountant
Crest Accounting Ltd 49 Verdayne Avenue, Shirley, Croydon, Surrey. CRO 8TW

Bank
Lloyds Bank PLC Tonbridge, Kent

Bank of Scotland Dave, Moray

Gay Outdoor Club Ltd
Statement of Financial Activities
For the period from 1 January 2022 to 31 December 2022

	Unrestricted Funds Period Ended 31 December 2022 £	Restricted Funds Period Ended 31 December 2022 £	TOTAL FUNDS Period Ended 31 December 2022 £	TOTAL FUNDS Period Ended 31 December 2021 £
Incoming Resources				
Income: General	71,808	0	71,808	62,715
Total incoming resources	<u>71,808</u>	<u>0</u>	<u>71,808</u>	<u>62,715</u>
Resources Expended				
Expenses	63,956	0	63,956	48,716
Total Resources expended	<u>63,956</u>	<u>0</u>	<u>63,956</u>	<u>48,716</u>
Net movement in funds	<u>7,852</u>	<u>0</u>	<u>7,852</u>	<u>13,999</u>
Reconciliation of funds				
Total Funds brought forward	<u>84,019</u>	<u>0</u>	84,019	70,020
Total Funds carried forward	<u>91,871</u>	<u>0</u>	<u>91,871</u>	<u>84,019</u>

Gay Outdoor Club Ltd
Balance Sheet as at 31 December 2022

		31 December 2022	31 December 2021
		£	£
Fixed Assets		-	-
Current Assets	Note 3		
Debtors		953	219
Prepayments		2,990	2,949
Cash at bank and in hand		88,200	81,101
Total Current assets		<u>92,143</u>	<u>84,269</u>
Creditors falling due within one year	Note 4	272	250
Net Assets		<u>91,871</u>	<u>84,019</u>
Funds of the Charity			
Unrestricted Funds		91,871	84,019
Restricted Funds		0	0
Total Funds		<u>91,871</u>	<u>84,019</u>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

* The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476

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

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

Chair *Trustee David H. Chalmers*

Date:

1/4/23

Gay Outdoor Club Ltd
Notes to the Accounts

Note 1: Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Basis of Accounting

The financial statements have been prepared on the basis of the historic cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Grants and donations are included in the SoFA when the charity has unconditional entitlement to the resources and incoming resources from tax reclaims are included at the same time as the gift to which they relate.

Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are directly allocated.

Fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:-

Computer equipment - 33.33% straight line basis

No assets are owned by the charity.

Note 2: Trustees Remuneration

No remuneration was paid to the trustees in the 12 month period ended 31 December 2021

Note 3: Current Assets

	<u>2022</u>	<u>2021</u>
<u>Debtors</u>		
Stripe/Go Cardless: Balance Held	953	219
<u>Prepayments:</u>		
AOG	2,286	2,040
Insurance	704	909
Total	<u>3,943</u>	<u>3,168</u>

Note 4: Creditors & Accruals

Amounts falling due within one year:

Accountancy	250	250
Bank charges	22	0
Total	<u>272</u>	<u>250</u>

Note 5: Annual Outdoor Gathering (AOG)

	<u>2022</u>	<u>2021</u>
Income	26,612	39,935
Food Accomodation, Admin	23,140	34,652
Entertainments	1,200	220
Activities	980	34,872
Surplus/(Deficit)	<u>1,292</u>	<u>5,063</u>

Gay Outdoor Club Ltd
Statement of Financial Activities
Year Ended 31 December 2022

	<u>£</u>	<u>£</u>
<u>Income</u>		
Donations & Legacies		95
Charitable Activities:		
National Events inc AOG		26,612
Other Events Income		12,991
Trading Income (advertising/Magazine)		6,380
Subscriptions		23,316
Gift Aid		2,266
Interest		148
		<u>71,808</u>
<u>Expenditure</u>		
Fund-raising Activities:		
Newsletter	7,869	
Advertising & Publicity:		
General	9,639	
Website	500	
Charitable Activities:		
National Events	25,320	
Local Events	11,207	
Management & Administration:		
IT Support	2,728	
Postage/Telephone/Stationery	174	
Affiliation Fees	115	
Insurance	3,021	
Bank Charges	1,429	
Travelling Expenses	809	
Independent Review/Governance	263	
AGM	610	
Miscellaneous	272	
		<u>(63,956)</u>
SURPLUS/(DEFICIT) for Period		7,852
Balance B/F		84,019
Balance C/F		<u>91,871</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
GAY OUTDOOR CLUB

I report on the accounts of the club for the year ended 2022 which are set out on pages 1 to 7

Respective responsibilities of the 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 trustee's consider that an audit is not required for the year under 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 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 the independent examiner's report.

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 you as 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:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep the accounting records in accordance with section 386 of the 2006 Act; and
 - To prepare account which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patricia Jane Ward ACMA, CGMA, MiP
Crest Accounting Ltd
49, Verdayne Avenue, Shirley, Surrey. CR0 8TW

DATE: 8th April 2023

GAY OUTDOOR CLUB LIMITED

England & Wales - Charity number 1158873

Accounts

Gay Outdoor Club Limited

Company registration number 8020133 Charity registration number 1158873

Annual Report and Financial Statements Year Ended 31 December 2021

Trustees' Report

Reference and administrative details

The Gay Outdoor Club Limited is a company limited by guarantee. It is known as the Gay Outdoor Club, frequently abbreviated to GOC.

Company registration number: 08020133

Charity registration number: 1158873

Registered office: 27 Old Gloucester Street, London, WC1N 3AX

The following persons served as Trustees during the reporting period, they served for the entire year except where noted:

Mr P.B. Blackburn	Chairman
Mr J. Donald	
Miss A. Evans	
Mr C Marshall	Resigned 11/04/2021
Mr O.P. Morris	Resigned 31/10/2021
Mr I. Rose	Secretary
Mr R. Sheldon	Treasurer
Mr E. Voelcker	

Bankers: Lloyds Bank Plc, Tonbridge, Kent; The Bank of Scotland, Dava, Moray

Accountant: Oasis Accounting Ltd, 49 Verdayne Avenue, Shirley, Croydon, CR0 8TW

Structure, governance and management

The Gay Outdoor Club existed as an unincorporated club from 1974. On the 4th April 2012 it was incorporated as a company limited by guarantee and on the 16th October 2014, it was registered as a charity.

The charity is governed by the articles of association of the company which were last revised on the 28th September 2014 (that revision amended the objects clause at the request of The Charity Commission).

Trustees of the charity, who are all unpaid members of the Company, are appointed by the members at the annual general meeting. Trustees are all subject to re-election each year. Trustees are also Directors of the Company.

A further three members perform tasks nationally but choose not to serve as Trustees.

The club operates through 30 local groups, covering every part of Great Britain, and six specialist groups which organise specific activities not normally offered by the local groups. Each group has one or more member to coordinate it and all events are organised by the groups. In most years, the 'Annual Outdoor Gathering', during which the AGM is held, is organised by the Trustees. In 2021 however, our South Midlands group took on the whole organisation of this complex weekend event, consulting with the Trustees as necessary.

All of the activities of the club are organised by members on a voluntary basis. We do not employ any paid staff to do this. In particular, no remuneration or expenses was paid to any Trustee except for the re-imbursement of payments made on the charity's behalf or of necessary travel costs when travelling on the business of the charity. We do, however, pay our webmaster (now our former webmaster) as a contractor, to maintain and upgrade the website as required.

Financial review

Taking into account that the club does not experience significant periods of negative cash flow and that income is reasonably predictable, the reserves policy is to aim for reserves of between three and six months of total turnover.

As we stated in our report for 2019, our reserves had grown to an amount greater than that set out in our reserves policy. At the board meeting held in April 2020, the trustees decided that it would not make sense for the club to invest its reserves in trying to promote the club during a period when we were unable to operate. We did, however, take the decision to compensate its members by reducing the cost of both membership fees and magazine subscriptions by 50 per cent for the period from 13th April 2020 to 12th April 2021. Early in 2021, with the club having only been able to operate intermittently, the trustees agreed to extend this concession to 12th April 2022.

The trustees aimed, once we began to emerge from the Covid crisis, to expend a significant portion of its excess reserves on revitalising and promoting the club, and possibly expanding its activities. In order to do this, we set up a marketing committee under the leadership of former treasurer Edward Voelcker, who had rejoined the board following a period of working outside the UK.

The committee began by developing policies on diversity and inclusion, in order to help the club appeal to a wider spectrum of the LGBT community. As this process took rather longer than we had hoped, we are only now beginning to use some of our reserves to actively promote the club. We expect to report on this next year.

Gay Outdoor Club Limited Annual Report and Financial Statements
for the Year Ended 31 December 2021

The position with the club's website remains much as it we stated in our 2019 report. Although there are problems with the booking system, there are no ways of dealing with these that fit in with the website's overall architecture. As a result, we are making minor upgrades on an ongoing basis, but we currently have no plans for any major investment in our online infrastructure.

The charity has no reserved funds and does not act as custodian trustee for others.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by The Charity Commission in exercising their powers or duties.

Objectives and activities

The Objects of the company are:

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of any individuals who have need of such facilities especially, but not exclusively, gay men and women with the object of improving their conditions of life.

The charity achieves its objectives by organising events, which are primarily outdoor recreational activities.

Achievements and performance

During 2021, the Club organised more than 400 events. Although this is well below the almost 600 events that we ran in 2019, as we were unable to operate for the first three months of 2021, we believe that the numbers are quite encouraging. One area of concern is that only 13 of these were of more than one day's duration. As we emerge fully from the pandemic, we will need to look to increase this number.

As usual, walking accounted for the largest number of events with 368, which broke down as easy 121, moderate 232, and difficult 15. This includes 20 mountain walks, most of which were classed as difficult, the remainder as moderate. Social with 26 events and cycling, with 13, were the next largest categories. Camping & caravanning, climbing, caving and skiing made up the rest. Swimming, which contributed nearly 50 events in 2019, was completely wiped out.

At this point, we need to note that when we emerged from the first lockdown in July 2020, because of restrictions to inhibit the spread of Covid-19, we had to change the way in which the club operated. We had to abandon our policy of 'Turn Up and Go' which had been one of the club's unique selling points for many years. Instead, we had to restrict GOC events to people who had registered on the website as members, (either fully paid up or on a free trial). In addition, a member wishing to attend a particular GOC event then had had to book their place in advance. This enabled us to meet the requirements (a) to restrict the number of people taking part in any given event and (b) to keep a record of those attending each GOC event.

Although these restrictions were gradually eased over time, especially in respect of numbers, the restriction to members only and the requirement to book in advance remained in place throughout this reporting period. We are extremely grateful to our group coordinators and event leaders for their efforts, not simply to get things up and running again when lockdowns ended, but to accommodate as many participants as possible, for example, by splitting a walk into two or more groups, with a maximum of six people in each, with the groups departing at 30-minute intervals.

Gay Outdoor Club Limited Annual Report and Financial Statements
for the Year Ended 31 December 2021

Following the launch of our new website, we have continued to improve and develop it as the main repository for information about the Club and its activities. In addition, around one third of members opt to receive a professionally printed magazine which is paid for by a separate subscription.

In order to meet the costs of running the charity, participants in our various activities are encouraged to join as members. On 1st January 2021, the club had 1214 paying members, 61 complimentary members and 78 members on a free trial, making a total of 1353 active members. By 31st December 2021, there were 1397 paying members, 59 complimentary members and 128 members on a free trial, bringing the total number of active members to 1584.

This represents an increase of 17.1% over the course of the year, which is most encouraging. We believe that this increase is due in part to the new website and the changes that we've made in our joining procedure, as well as to the fantastic work being done by our group coordinators and event leaders in increasing both the number and the range of events that we put on.

Approved by the Board on 25th June 2020 and signed on their behalf:

P. B. Blackburn, Chairman

GAY OUTDOOR CLUB LIMITED

Registered Charity number 1158873

Company Number 8020133

ACCOUNTS FOR THE PERIOD FROM 1 JANUARY 2021 TO 31 DECEMBER 2021

Gay Outdoor Club Ltd
Accounts for the period from 1 January 2021 to 31 December 2021

Charity Name Gay Outdoor Club Limited
Working Name GOC
Charity Number 1158873
Company Number 8020133
Registered Office 27 Old Gloucester Street, London, WC1N 3AX

Board of Trustee Directors:

Peter Bernard BLACKBURN	
Allyson May EVANS	
Owen Paul Morris	Resigned 30/10/2021
Edward Hunter VOELCKER	
Julian Martin DONALD	
Ivor ROSE (Secretary)	
Roger William SHELDON	
Carl MARSHALL	Resigned 11/4/2021

Independent Accountant
Crest Accounting Ltd 49 Verdayne Avenue, Shirley, Croydon, Surrey. CRO 8TW

Bank
Lloyds Bank PLC Tonbridge, Kent

Bank of Scotland Dave, Moray

Gay Outdoor Club Ltd
Statement of Financial Activities
For the period from 1 January 2021 to 31 December 2021

	Unrestricted Funds Period Ended 31 December 2021 £	Restricted Funds Period Ended 31 December 2021 £	TOTAL FUNDS Period Ended 31 December 2021 £	TOTAL FUNDS Period Ended 31 December 2020 £
Incoming Resources				
Income: General	62,715	0	62,715	19,525
Total incoming resources	<u>62,715</u>	<u>0</u>	<u>62,715</u>	<u>19,525</u>
Resources Expended				
Expenses	48,716	0	48,716	13,450
Total Resources expended	<u>48,716</u>	<u>0</u>	<u>48,716</u>	<u>13,450</u>
Net movement in funds	<u>13,999</u>	<u>0</u>	<u>13,999</u>	<u>6,075</u>
Reconciliation of funds				
Total Funds brought forward	<u>70,020</u>	<u>0</u>	70,020	<u>63,945</u>
Total Funds carried forward	<u>84,019</u>	<u>0</u>	<u>84,019</u>	<u>70,020</u>

Gay Outdoor Club Ltd
Balance Sheet as at 31 December 2021

		31 December 2021	31 December 2020
		£	£
Fixed Assets		-	-
Current Assets	Note 3		
Debtors		219	102
Prepayments		2,949	2,886
Cash at bank and in hand		81,101	67,810
Total Current assets		<u>84,269</u>	<u>70,798</u>
Creditors falling due within one year	Note 4	250	778
Net Assets		<u>84,019</u>	<u>70,020</u>
Funds of the Charity			
Unrestricted Funds		84,019	70,020
Restricted Funds		0	0
Total Funds		<u>84,019</u>	<u>70,020</u>

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

* The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476

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

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

Chair



Date:

9th April 2022

Gay Outdoor Club Ltd
Notes to the Accounts

Note 1: Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Basis of Accounting

The financial statements have been prepared on the basis of the historic cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Grants and donations are included in the SoFA when the charity has unconditional entitlement to the resources and incoming resources from tax reclaims are included at the same time as the gift to which they relate.

Investment income is included when receivable.

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Expenditure is recognised on an accrual basis as a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are directly allocated.

Fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:-

Computer equipment - 33.33% straight line basis

No assets are owned by the charity.

Note 2: Trustees Remuneration

No remuneration was paid to the trustees in the 12 month period ended 31 December 2021

Note 3: Current Assets

	<u>2021</u>	<u>2020</u>
<u>Debtors</u>		
Stripe/Go Cardless: Balance Held	219	102
<u>Prepayments:</u>		
AOG	2,040	1,977
Insurance	909	909
Total	<u>3,168</u>	<u>2,988</u>

Note 4: Creditors & Accruals

Amounts falling due within one year:

Accountancy	250	250
GOC Scotland	0	528
Total	<u>250</u>	<u>778</u>

Note 5: Annual Outdoor Gathering (AOG)

	<u>2021</u>	<u>2020</u>
Income	39,935	Event Cancelled
Food Accomodation, Admin	34,652	
Entertainments	220	
Activities	34,872	0
Surplus/(Deficit)	<u>5,063</u>	<u>0</u>

Gay Outdoor Club Ltd
Statement of Financial Activities
Year Ended 31 December 2021

<u>Income</u>	<u>£</u>	<u>£</u>
Donations & Legacies		1,261
Charitable Activities:		
National Events inc AOG		39,935
Other Events Income		3,164
Trading Income (advertising)		232
Subscriptions		15,852
Gift Aid		2,256
Interest		15
		<u>62,715</u>
 <u>Expenditure</u>		
Fund-raising Activities:		
Newsletter	6,749	
Advertising & Publicity:		
General	515	
Website		
Charitable Activities:		
National Events	33,630	
Local Events	2,254	
Management & Administration:		
IT Support	1,756	
Postage & Telephone	137	
Affiliation Fees	175	
Insurance	1,865	
Bank Charges	1,226	
Travelling Expenses	(60)	
Independent Review	250	
Miscellaneous	219	
		<u>(48,716)</u>
 SURPLUS/(DEFICIT) for Period		 13,999
Balance B/F		70,020
Balance C/F		<u>84,019</u>

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
GAY OUTDOOR CLUB**

I report on the accounts of the club for the year ended 2021 which are set out on pages 1 to 7

Respective responsibilities of the 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 trustee's consider that an audit is not required for the year under 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 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 the independent examiner's report.

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 you as 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:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep the accounting records in accordance with section 386 of the 2006 Act; and
 - To prepare account which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patricia Jane Ward ACMA, CGMA, MIP
Crest Accounting Ltd

49, Verdayne Avenue, Shirley, Surrey. CR0 8TW

DATE: 10th February 2022

GAY OUTDOOR CLUB LIMITED

Registered Charity number 1158873

Company Number 8020133

ACCOUNTS FOR THE PERIOD FROM 1 JANUARY 2021 TO 31 DECEMBER 2021

Gay Outdoor Club Ltd
Accounts for the period from 1 January 2021 to 31 December 2021

Charity Name Gay Outdoor Club Limited
Working Name GOC
Charity Number 1158873
Company Number 8020133
Registered Office 27 Old Gloucester Street, London, WC1N 3AX

Board of Trustee Directors:

Peter Bernard BLACKBURN	
Allyson May EVANS	
Owen Paul Morris	Resigned 30/10/2021
Edward Hunter VOELCKER	
Julian Martin DONALD	
Ivor ROSE (Secretary)	
Roger William SHELDON	
Carl MARSHALL	Resigned 11/4/2021

Independent Accountant
Crest Accounting Ltd 49 Verdayne Avenue, Shirley, Croydon, Surrey. CRO 8TW

Bank
Lloyds Bank PLC Tonbridge, Kent

Bank of Scotland Dave, Moray

Gay Outdoor Club Ltd
Statement of Financial Activities
For the period from 1 January 2021 to 31 December 2021

	Unrestricted Funds Period Ended 31 December 2021 £	Restricted Funds Period Ended 31 December 2021 £	TOTAL FUNDS Period Ended 31 December 2021 £	TOTAL FUNDS Period Ended 31 December 2020 £
Incoming Resources				
Income: General	62,715	0	62,715	19,525
Total incoming resources	<u>62,715</u>	<u>0</u>	<u>62,715</u>	<u>19,525</u>
Resources Expended				
Expenses	48,716	0	48,716	13,450
Total Resources expended	<u>48,716</u>	<u>0</u>	<u>48,716</u>	<u>13,450</u>
Net movement in funds	<u>13,999</u>	<u>0</u>	<u>13,999</u>	<u>6,075</u>
Reconciliation of funds				
Total Funds brought forward	<u>70,020</u>	<u>0</u>	70,020	<u>63,945</u>
Total Funds carried forward	<u>84,019</u>	<u>0</u>	<u>84,019</u>	<u>70,020</u>

Gay Outdoor Club Ltd
Balance Sheet as at 31 December 2021

		31 December 2021	31 December 2020
		£	£
Fixed Assets		-	-
Current Assets	Note 3		
Debtors		219	102
Prepayments		2,949	2,886
Cash at bank and in hand		81,101	67,810
Total Current assets		<u>84,269</u>	<u>70,798</u>
Creditors falling due within one year	Note 4	250	778
Net Assets		<u>84,019</u>	<u>70,020</u>
Funds of the Charity			
Unrestricted Funds		84,019	70,020
Restricted Funds		0	0
Total Funds		<u>84,019</u>	<u>70,020</u>

For the year ending 31 December 2021 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

* The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476

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

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

Chair



Date:

9th April 2022

Gay Outdoor Club Ltd
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