

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.

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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.

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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.

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>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

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