

**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 <sup>th</sup> October 2024 |
| Mr I M Widdowson | Treasurer | Appointed: 6 <sup>th</sup> April 2024    |
| Mr M Gilbraith   |           |                                          |
| Mr E Voelcker    |           |                                          |
| Miss A Evans     |           |                                          |
| Mr K H Chris Ng  |           | Appointed: 6 <sup>th</sup> April 2024    |
| Ms G Giuffre     |           |                                          |
| Mr R G Smith     |           | Appointed: 6 <sup>th</sup> April 2024    |

**Resignations:**

Mr A Barr 17<sup>th</sup> October 2024  
Mr R Sheldon 27<sup>th</sup> July 2024  
Mr K German 3<sup>rd</sup> January 2024  
Mr P Blackburn 27<sup>th</sup> 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 50<sup>th</sup> 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 **50<sup>th</sup> 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 |
|------------------|-------------|

Gay Outdoor Club Ltd  
Statement of Financial Activities  
For the period from 1 January 2024 to 31 December 2024

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

**Gay Outdoor Club Ltd**  
**Balance Sheet as at 31 December 2024**

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

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. Smith 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                 |
| <b>Total</b>                     | <b><u>1,184</u></b> | <b><u>1,538</u></b> |

**Note 4: Creditors & Accruals**

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

**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><br><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>        |
| <br><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>     |
| <br><b>SURPLUS/(DEFICIT) for Period</b> |          | <br><b>-7,861</b>    |
| <b>Balance B/F</b>                      |          | <b>88,292</b>        |
| <b>Balance C/F</b>                      |          | <b><u>80,431</u></b> |

**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: 17<sup>th</sup> April 2025