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**Carrickfergus District Senior Gateway Club**  
**Unaudited Financial Statements**  
**31 December 2022**

**AUBREY CAMPBELL & COMPANY**  
Chartered Accountants & Statutory Auditors  
631 Lisburn Road  
Belfast  
BT9 7GT

# **Carrickfergus District Senior Gateway Club**

## **Financial Statements**

**Year ended 31 December 2022**

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# Carrickfergus District Senior Gateway Club

## Trustees' Annual Report

Year ended 31 December 2022

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2022.

### Reference and administrative details

**Registered charity name** Carrickfergus District Senior Gateway Club

**Charity registration number** 105029

**Principal office** 35 Craigs Road  
Carrickfergus  
County Antrim  
BT38 9RL

### The trustees

Mrs M Nicholson  
Mr T Haighton  
Ms T Johnston  
Ms J Snoddy  
Mrs N Lamont  
Mrs R Hart

**Independent examiner** John Magee Aubrey Campbell & Co.  
631 Lisburn Road  
Belfast  
BT9 7GT

### Structure, governance and management

All of our services support people to live life as they choose, providing independence, advice, and a voice for changes that people with a learning disability want.

The Senior Gateway Club in Carrickfergus is a charity in its own right, working to ensure that people with a learning disability and their families have support locally. We have a Board of Trustees, with a traditional structure.

Statutory compliance and administration has traditionally been under the control of the Treasurer, although all Trustees are aware of their responsibility to act collectively to ensure the proper administration of the charity, safeguard its assets and resources to ensure that they are used solely in the furtherance of the objectives of the charity, and act in the best interests of the charity, avoiding conflicts between it and their personal interests.

### Public Benefit Statement

The trustees confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the period the charitable company has continued to provide public benefits through the programmes and services we offer.

# **Carrickfergus District Senior Gateway Club**

## **Trustees' Annual Report** *(continued)*

**Year ended 31 December 2022**

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### **Objectives and activities**

The charitable purpose of Carrickfergus & District Senior Gateway Club is to provide leisure and recreational activities for adults with a learning disability, who live in our town and the surrounding areas. When they attend Senior Gateway on a Wednesday night it provides their families and carers a time of respite. There is a huge benefit to the community as they witness the teamwork between members and volunteers at fundraising events, day trips and weekly excursions.

### **Achievements and performance**

Senior Gateway's mission is to provide mutual encouragement and support by participating in leisure activities, building friendships, and - in turn - enabling participants to advance their own personal development.

Weekly activities restarted during the 2022 year after two whole years of disruption caused by the Covid 19 pandemic.

### **Financial review**

The Club experienced an overall increase in income to £10,087 in the current year (2021: £4,058), as activities resulted after the Covid 19 pandemic and the reopening of the Club. Inevitably, expenditure also increased, to £10,563 (2021: £8,978). Overall, therefore, the year has seen a net decrease in total funds of £476 (2021: £4,920 decrease).

The trustees' annual report was approved on 5 June 2023 and signed on behalf of the board of trustees by:

Mrs M Nicholson  
Trustee

Mr T Haighton  
Trustee

Ms T Johnston  
Trustee

Ms J Snoddy  
Trustee

Mrs N Lamont  
Trustee

Mrs R Hart  
Trustee

# **Carrickfergus District Senior Gateway Club**

## **Independent Examiner's Report to the Trustees of Carrickfergus District Senior Gateway Club**

**Year ended 31 December 2022**

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I report to the trustees on my examination of the financial statements of Carrickfergus District Senior Gateway Club ('the charity') for the year ended 31 December 2022.

### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

John Magee

Aubrey Campbell & Co.  
Independent Examiner

631 Lisburn Road  
Belfast  
BT9 7GT

# Carrickfergus District Senior Gateway Club

## Statement of Financial Activities

Year ended 31 December 2022

		Unrestricted funds	2022 Restricted funds	Total funds	2021 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	9,963	—	9,963	3,847
Investment income	5	124	—	124	211
<b>Total income</b>		<u>10,087</u>	<u>—</u>	<u>10,087</u>	<u>4,058</u>
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	<u>10,055</u>	<u>—</u>	<u>10,054</u>	<u>8,978</u>
<b>Total expenditure</b>		<u>10,055</u>	<u>—</u>	<u>10,054</u>	<u>8,978</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>32</u>	<u>—</u>	<u>33</u>	<u>(4,920)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		<u>37,739</u>	<u>3,871</u>	<u>41,610</u>	<u>46,530</u>
<b>Total funds carried forward</b>		<u>37,771</u>	<u>3,871</u>	<u>41,642</u>	<u>41,611</u>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

The notes on pages 6 to 11 form part of these financial statements.

# Carrickfergus District Senior Gateway Club

## Statement of Financial Position

31 December 2022

	Note	2022 £	2021 £
<b>Current assets</b>			
Debtors	12	545	–
Cash at bank and in hand		42,538	42,810
		43,083	42,810
<b>Creditors: amounts falling due within one year</b>	13	1,440	1,200
<b>Net current assets</b>		41,643	41,610
<b>Total assets less current liabilities</b>		41,643	41,610
<b>Net assets</b>		41,643	41,610
<b>Funds of the charity</b>			
Restricted funds		3,871	3,863
Unrestricted funds		37,771	37,748
<b>Total charity funds</b>	14	41,642	41,611

These financial statements were approved by the board of trustees and authorised for issue on 5 June 2023, and are signed on behalf of the board by:

Mrs M Nicholson  
Trustee

Mr T Haighton  
Trustee

Ms T Johnston  
Trustee

Ms J Snoddy  
Trustee

Mrs N Lamont  
Trustee

Mrs R Hart  
Trustee

The notes on pages 6 to 11 form part of these financial statements.



# Carrickfergus District Senior Gateway Club

## Notes to the Financial Statements

Year ended 31 December 2022

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### 1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is 35 Craig's Road, Carrickfergus, BT38 9RL, Northern Ireland.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

Despite suffering a loss in the 2022 year, the charity is confident that it will be able to continue its activities and meet any future financing requirements in the near future.

Funding of £5,000 was received in April 2022, and a further £5,000 is pledged from the same funder. Bank reserves remain strong, and donations have been growing since the charity has re-opened its doors. The charity has not yet got back to normal fundraising activity in 2022, by running local community events which has created a steady funding stream in the past, however hopes to do so from 2023 onwards.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Carrickfergus District Senior Gateway Club

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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### 3. Accounting policies *(continued)*

#### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

#### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

# Carrickfergus District Senior Gateway Club

## Notes to the Financial Statements *(continued)*

### Year ended 31 December 2022

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	9,963	—	9,963
Grants	—	—	—
	<u>9,963</u>	<u>—</u>	<u>9,963</u>

# Carrickfergus District Senior Gateway Club

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations	1,847	–	1,847
Grants	–	2,000	2,000
	<u>1,847</u>	<u>2,000</u>	<u>3,847</u>

### 5. Investment income

	Unrestricted Funds £	<b>Total Funds 2022 £</b>	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	<u>124</u>	<u>124</u>	<u>211</u>	<u>211</u>

### 6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	<b>Total Funds 2022 £</b>
Charitable activity	7,576	–	7,576
Support costs	2,479	–	2,478
	<u>10,055</u>	<u>–</u>	<u>10,054</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Charitable activity	4,560	2,008	6,568
Support costs	2,409	–	2,410
	<u>6,969</u>	<u>2,008</u>	<u>8,978</u>

### 7. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	<b>Total funds 2022 £</b>	Total fund 2021 £
Charitable activity	7,576	733	8,309	7,521
Governance costs	–	1,745	1,745	1,457
	<u>7,576</u>	<u>2,478</u>	<u>10,054</u>	<u>8,978</u>

# Carrickfergus District Senior Gateway Club

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

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### 8. Analysis of support costs

	Analysis of support costs activity 1	Total 2022	Total 2021
	£	£	£
Premises	978	978	664
General office	262	262	239
Governance costs	1,747	1,747	1,457
	<u>2,987</u>	<u>2,987</u>	<u>2,360</u>

### 9. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,440</u>	<u>1,200</u>

### 10. Staff costs

The average head count of employees during the year was 3 (2021: 3).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

### 11. Trustee remuneration and expenses

The following trustees received remuneration during the current period:

	2022	2021
	£	£
Thomas Haighton	1,843	1,411
Nichola Lamont	1,355	1,296
Jenny Snoddy	1,355	1,245
	<u>4,553</u>	<u>3,952</u>

### 12. Debtors

	2022	2021
	£	£
Prepayments and accrued income	<u>545</u>	<u>—</u>

### 13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>1,440</u>	<u>1,200</u>

# Carrickfergus District Senior Gateway Club

## Notes to the Financial Statements *(continued)*

Year ended 31 December 2022

### 14. Analysis of charitable funds

#### Unrestricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
General funds	<u>37,739</u>	<u>10,087</u>	<u>(10,055)</u>	<u>37,771</u>

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
General funds	<u>42,659</u>	<u>2,058</u>	<u>(6,969)</u>	<u>37,748</u>

#### Restricted funds

	At 1 January 2022	Income	Expenditure	At 31 December 2022
	£	£	£	£
Restricted Fund 1 - Learning Disability Pride	<u>3,871</u>	<u>—</u>	<u>—</u>	<u>3,871</u>

	At 1 January 2021	Income	Expenditure	At 31 December 2021
	£	£	£	£
Restricted Fund 1 - Learning Disability Pride	<u>3,871</u>	<u>2,000</u>	<u>(2,008)</u>	<u>3,863</u>

### 15. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Current assets	39,211	3,871	43,082
Creditors less than 1 year	<u>(1,440)</u>	<u>—</u>	<u>(1,440)</u>
<b>Net assets</b>	<u>37,771</u>	<u>3,871</u>	<u>41,642</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Current assets	38,947	3,862	42,809
Creditors less than 1 year	<u>(1,200)</u>	<u>—</u>	<u>(1,200)</u>
<b>Net assets</b>	<u>37,747</u>	<u>3,862</u>	<u>41,609</u>