

Carrickfergus District Senior Gateway Club
Unaudited Financial Statements
31 December 2023

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

Carrickfergus District Senior Gateway Club

Financial Statements

Year ended 31 December 2023

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Carrickfergus District Senior Gateway Club

Trustees' Annual Report

Year ended 31 December 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

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
Mrs T Johnston
Ms J Snoddy
Ms 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 2023

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 have continued during 2023.

Financial review

The Club experienced an overall increase in income to £40,692 (2022 £10,087) in the current year. Inevitably, expenditure also increased, to £37,445 (2022 £10,563). Overall, therefore, the year has seen a net increase in total funds of £3,247 (2022 £476).

The trustees' annual report was approved on 3 June 2024 and signed on behalf of the board of trustees by:



Mrs M Nicholson
Trustee



Mr T Haighton
Trustee



Mrs J Snoddy
Trustee



Ms 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 2023

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 2023.

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

3 June 2024

Carrickfergus District Senior Gateway Club

Statement of Financial Activities

Year ended 31 December 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	4	20,543	20,000	40,543	9,963
Investment income	5	150	—	150	124
Total income		<u>20,693</u>	<u>20,000</u>	<u>40,693</u>	<u>10,087</u>
Expenditure					
Expenditure on charitable activities	6,7	13,574	23,871	37,446	10,054
Total expenditure		<u>13,574</u>	<u>23,871</u>	<u>37,446</u>	<u>10,054</u>
Net income and net movement in funds		<u>7,119</u>	<u>(3,871)</u>	<u>3,247</u>	<u>33</u>
Reconciliation of funds					
Total funds brought forward		37,772	3,871	41,643	41,610
Total funds carried forward		<u>44,891</u>	<u>—</u>	<u>44,891</u>	<u>41,642</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 12 form part of these financial statements.

Carrickfergus District Senior Gateway Club

Statement of Financial Position

31 December 2023

	Note	2023 £	2022 £
Current assets			
Debtors	12	587	545
Cash at bank and in hand		45,803	42,538
		<u>46,390</u>	<u>43,083</u>
Creditors: amounts falling due within one year	13	<u>1,500</u>	<u>1,440</u>
Net current assets		<u>44,890</u>	<u>41,643</u>
Total assets less current liabilities		<u>44,890</u>	<u>41,643</u>
Net assets		<u>44,890</u>	<u>41,643</u>
Funds of the charity			
Restricted funds		—	3,871
Unrestricted funds		<u>44,891</u>	<u>37,771</u>
Total charity funds	14	<u>44,891</u>	<u>41,642</u>

These financial statements were approved by the board of trustees and authorised for issue on 3 June 2024, and are signed on behalf of the board by:



Mrs M Nicholson
Trustee



Mr T Haighton
Trustee

Mrs T Johnston
Trustee



Ms J Snoddy
Trustee



Ms N Lamont
Trustee



Mrs R Hart
Trustee

The notes on pages 6 to 12 form part of these financial statements.

Carrickfergus District Senior Gateway Club

Notes to the Financial Statements

Year ended 31 December 2023

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

The charity is confident that it will be able to continue its activities and meet any future financing requirements in the near future.

Bank reserves remain strong, and donations have been growing since the charity has re-opened its doors. As the charity continues to grow from strength to strength following reduced activities and fundraising efforts during the pandemic, the management committee is planning to return to normal fundraising efforts by running local community events in 2024.

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 2023

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 2023

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 2023 £
Donations			
Donations	7,868	—	7,868
Grants	12,675	20,000	32,675
	<u>20,543</u>	<u>20,000</u>	<u>40,543</u>

Carrickfergus District Senior Gateway Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

4. Donations and legacies *(continued)*

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

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>150</u>	<u>150</u>	<u>124</u>	<u>124</u>

6. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activity	11,140	23,871	35,010
Support costs	<u>2,434</u>	<u>—</u>	<u>2,436</u>
	<u>13,574</u>	<u>23,871</u>	<u>37,446</u>

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

7. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Charitable activity	35,010	741	35,751	8,309
Governance costs	<u>—</u>	<u>1,695</u>	<u>1,695</u>	<u>1,745</u>
	<u>35,010</u>	<u>2,436</u>	<u>37,446</u>	<u>10,054</u>

Carrickfergus District Senior Gateway Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

8. Analysis of support costs

	Analysis of support costs activity 1	Total 2023	Total 2022
	£	£	£
Premises	740	740	978
General office	—	—	262
Governance costs	1,594	1,594	1,747
	<u>2,334</u>	<u>2,334</u>	<u>2,987</u>

9. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,520</u>	<u>1,440</u>

10. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	<u>4,474</u>	<u>4,553</u>

The average head count of employees during the year was 3 (2022: 3).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

11. Trustee remuneration and expenses

The following trustees received remuneration during the current period:

	2023	2022
	£	£
Thomas Haighton	1,792	1,843
Nichola Lamont	1,341	1,355
Jenny Snoddy	1,341	1,355
	<u>4,474</u>	<u>4,553</u>

12. Debtors

	2023	2022
	£	£
Prepayments and accrued income	<u>587</u>	<u>545</u>

Carrickfergus District Senior Gateway Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

13. Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	<u>1,500</u>	<u>1,440</u>

14. Analysis of charitable funds

Unrestricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
General funds	<u>37,772</u>	<u>20,693</u>	<u>(13,574)</u>	<u>44,891</u>

	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>

Restricted funds

	At 1 January 2023	Income	Expenditure	At 31 December 2023
	£	£	£	£
Restricted Fund 1 - Learning Disability Pride	<u>3,871</u>	<u>20,000</u>	<u>(23,871)</u>	<u>—</u>

	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>

Carrickfergus District Senior Gateway Club

Notes to the Financial Statements *(continued)*

Year ended 31 December 2023

15. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Current assets	46,391	—	46,391
Creditors less than 1 year	(1,400)	—	(1,400)
Net assets	<u>44,991</u>	<u>—</u>	<u>44,991</u>

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