

# Bournemouth Gateway Club Limited

# (a company limited by guarantee)

# Trustees’ Report and Financial Statements

# For the Year Ended 31 March 2021

**Charity Number: 1147598**

**Company Number: 7953887**

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# Report of the Trustees for the Year Ended 31 March 2021

## Achievements and Performance

**Overview**

Throughout the 2020-21 year, we were unable to run a physical service due to the global coronavirus pandemic and lockdown restrictions.

We were very aware of the impact that being in Lockdown would have on our members in many ways, over and above the significant impact that it had on the general public. We therefore tried hard to adapt to provide some contact, continuity and ideas for our members to stay happy, occupied and healthy.

All 3 members of staff were placed on furloughed leave from April 2020 with the expectation that we would all have been back to work within a few weeks. Of course, the pandemic meant that this wasn’t to be. At the end of July 2020, Samantha Lamb went onto maternity leave and trustees had to take the difficult decision to make Rebecca Isaac redundant from 31st October 2020, as we did not expect to be reopening our service until at least April 2021. Anna Reeves was flexi-furloughed from August 2020 in order to provide a few hours per week to manage the Facebook page, administration and to seek funding opportunities.

We stayed in touch with staff via WhatsApp and occasional zoom meetings. Our primary point of contact with members and supporters was via the telephone or via our public Facebook page. We also established a dedicated Facebook social group page, which is only open to adults with a learning disability and their family members or carers, to provide a safe space for on-line communication. A number of our volunteers were kind enough to continue to work with us to make regular weekly welfare calls to some of our more vulnerable members, and in some cases, this contact continued throughout the whole lockdown.

In June 2020, which would ordinarily have been our annual trip to Millfield School, Millfield held a virtual event which members were invited to. This was early into the pandemic and many members had yet to get to grips with virtual get togethers, but those who did participate said that they had had a positive experience.

The Facebook page and social group were a big success and we were able to share activity ideas on a daily basis. These were supplemented by health tips, funny videos and general chit chat with many members to help them to stay occupied and in touch during the lockdowns. Members were able to chat virtually in a safe space between themselves and were a great support to each other. From October 2020, we engaged the services of Laura Cousins to provide a weekly live music / singing session on the Facebook social group page. This was a popular weekly activity with members joining in live (and able to interact via typed comments). Many would also watch it later in the week, when convenient.

At one point it did look like we might be able to reopen in the Autumn as the lockdown eased. There were discussions with the council re premises and risk assessments and other preparations were carried out, but sadly we decided that it just wasn’t safe for staff or members to return at that time. As we entered the 2nd national lockdown; in order to be clear and not raise hopes, the trustees made the decision to not reopen a physical service before April 2021 at the earliest.

**Special Projects**

In March 2020, we had applied for inclusive tennis equipment, sessions and training in a scheme being run in conjunction with the Lawn Tennis Association and Mencap Sport. We were lucky enough to be successful and in October 2020 took delivery of some fabulous equipment including ‘pop up’ tennis nets and general equipment to host sessions with members. We made contact with our local tennis group based at Winton recreation ground but due to the pandemic were not able to run these sessions or any staff training. Anna Reeves also attended a zoom tennis support training session.

In 2019, we had been donated some table tennis equipment and late March 2020 had arranged, via Mencap, for some Street-Games volunteers to run some sessions with members but, unfortunately, we had to cancel these due to the pandemic.

In July 2020, we were offered a number of free Mencap activity packs. These contained a number of activity ideas cards at different inclusive levels, with a ball, chalks, a dice etc to help members stay busy and physically active. We were able to distribute many of these packs to our members via our volunteer network and others were sent by post. We hope these provided some help to keep members and their families active and to pass the time.

As we were not able to host our very popular Christmas activities and party, in order to bring a little Xmas cheer to members, we sent out or hand-delivered just over 50 present parcels containing items like DVDs, chocolates, toiletries, colouring books and pens etc. These were well received with many messages of thanks and good wishes sent in return.

30th December we held our AGM and a Christmas singalong via Zoom. Although this was not the Christmas celebration we would have hoped for, it was lovely to see and engage with our members and supporters. Thank you to Laura Cousins who hosted the singalong for free.

In late January 2021, quite a few members joined in with the Mencap / Special Olympics virtual challenge week - videos of how to perform challenges were posted on our Facebook page and members carried out the challenges at home and sent us their scores. Several members posted videos of themselves carrying out the challenges which was encouraging for others and good fun to watch.

**Let's Get Digital**

The Department for Digital, Culture, Media and Sport (DCMS) and Pears Foundation and National Lottery provided funding to support organisations through the Covid-19 outbreak. Mencap administered this fund to Network Partners through their ‘Let’s Get Digital’ programme and Bournemouth Gateway Club was successful in our application.

In January 2021, we received £2,000 seed funding from which we purchased 8 Lenovo M10 tablets for future use at Gateway Club. The second part of the project also meant that we received 20 free tablets, wi-fi dongles and SIM cards for internet connectivity to distribute to adults with learning disabilities who were digitally excluded. This proved much more difficult than anticipated as many members already equipment which precluded them from the giveaway, but actually were unable to use their devices effectively. Due to lockdown, we were largely unable to provide support for them to do so, but have plans for support and learning around accessing the internet in the future, and are grateful to the volunteers who will facilitate this. Laura Cousins was co-opted to work on this project and between Anna and Laura’s contacts we were able to distribute the equipment appropriately over the following months. Several went to adults with learning disabilities in rural Dorset who were very isolated and very much in need of these connections. Our thanks to everyone who helped us to reach those service users who were in need.

The third part of the project was training to become ‘Digital Champions’. Staff, volunteers and members were invited to complete online training on how to support others to learn to use the internet. There was a good uptake on this and we have a mixture of Digital Champions for the future. Some of our champions were able to start supporting others almost immediately, which was brilliant. As well as this training, later on there was training specifically aimed at adults with learning disability planned on a separate platform called Aspire.

**Events**

Due to lockdown, we did not hold any in-person events during this year, but we did host / support the events above as well as regular weekly Facebook singalong sessions.

Many thanks go to our volunteers for continuing to support members with telephone calls and contributions to the Facebook group. We know that this contact made a big difference to members’ mental health and wellbeing – thank you.

As ever, we welcome suggestions from everyone involved with Bournemouth Gateway Club about day-to-day activities and special events; in particular from our members, who we encourage to have a say about what matters to them.

**Saturday Club**

We were unable to run Saturday club throughout this period. We did advertise for a few weeks that a member of staff or volunteer would be available and active online for the first hour of what would have been Saturday club for members to chat to, interact with staff, fellow members and volunteers in an attempt to build a regular virtual session. However, these the sessions were poorly attended, if at all, and after review, Trustees decided that it would be a better use to staff time to encourage member engagement by posting regularly throughout the week with different things.

**Income Generation**

During the period we did not have any of our usual income streams as we were not running. We were lucky enough to have minimal outgoings as were not charged for rent or services during the period and the staff wages were largely covered by the government CJRS scheme.

**Donations and Fundraising**

Our thanks to our trustee Julie Currin for her fund-raising efforts during covid where she did the Mencap Mountain Challenge, and achieved a virtual mountain climb equivalent to the height of Ben Nevis (587 flights of stairs). With Gift Aid, this raised £398.75 for club funds. Well done and thank you Julie!

Many thanks to the Co-Op in Charminster for again choosing us to be one of their Local Community Fund recipients for the period November 2019 to November 2020. We received £2,315 from the fund paid in the financial year 2020-21. Thanks also to all the Co-Op members who have nominated us as their Local Cause – the penny in the pound which we receive from your own-brand purchases has clearly added up to a valuable sum.

**Staff and Volunteers**

We have had the support of a number of volunteers, who have made regular contact phone calls to members, have contributed to the Facebook page and have done their best to keep everyone’s spirits up.

We are very grateful for the contribution that each and every one of our volunteers has made to Bournemouth Gateway Club. Thank you to all our supporters and volunteers – we really couldn’t do it without you.

**Premises**

The building we use for sessions known as the Embassy Centre, is owned and rented to us by Bournemouth Council. We were unable to use the premises during the entire period. We had discussions with the council about risk assessments etc and made it very clear that we wished to return in the future. We have invested significant amounts of charitable funds in furniture and refurbishments and very much consider the Embassy Centre to be the ‘home’ of Bournemouth Gateway Club.

**Plans for Future Periods**

The pandemic has brought many changes to us all. As we move into the year 2021-22, it becomes clear that for our members it is the routines and mostly the friendships and relationships they develop through Gateway Club that are most important to them. In the coming year we plan to focus on restarting club in a safe way, rebuilding those routines and reconnecting those friendships.

Our aim in the coming months will be to focus on digital skills as it is apparent that this is an increasingly important area of life for everyone and also to place emphasis on building friendships. Our members often only have a limited support network and the pandemic has radically altered these. We wish to support our members in rebuilding friendships, growing their networks and having people they can spend time with either physically or virtually.

Many or our members are extremely socially isolated, have become anxious about going out and about and need support with working towards returning to normality. In order to ease the transition back to our usual building-based services, we will run outdoors at Winton Recreation Ground. Bournemouth Parks Foundation, a local charity which manages several parks on behalf of BCP, have been very supportive of us using the site and we will purchase gazebos and fold up chairs etc. The plan will be to run outdoors for around 10 weeks and then reassess the lockdown situation.

In order to enable participation in Bournemouth Gateway Club’s activities, Trustees have decided that all members will be able to sessions free of charge throughout the year ending 31st March 2022. Our running costs during this time will be funded by the application of reserves built up in previous years and also because we have successfully applied for funding from The National Lottery Community Fund. The ‘Open to All’ community fund grant will cover staff fees and miscellaneous costs (but not rent) for approximately six months and will cover us once we return to the Embassy Centre building in summer 2021.

We are very grateful for the ongoing support of our members and their carers; friends and families. We look forward welcoming old and new members and to continuing to provide social activities relevant to our members’ wants and needs moving forward.

## Our Aims and Objectives

Purposes and Aims

Our Charity’s purposes as set out in the Objects contained in the Company’s Memorandum of Association are:

* The relief of people with a learning disability, in particular by the provision of help and support for them, their families, dependents and carers.
* To provide or assist in the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

“Learning disability” means any developmental disability of the mind and any associated condition howsoever caused and with whatsoever consequences including intellectual disability and impairment learning disability, whether mild, moderate or severe. Those capable of benefitting aforesaid are referred to as “beneficiaries”.

The aims of our charity are to provide social activities for adults with learning disabilities.

Ensuring our work delivers our Aims

We have regular meetings of Trustees to review our aims, objectives and activities. These Trustee discussions are informed by feedback from our beneficiaries, gleaned from members’ meetings, or ad hoc discussions with people who use our services, or their carers.

We also have good liaison with Royal Mencap Society (“Mencap”) nationally, and work with them and other Gateway Clubs to share best practice.

The focus of our work

Our work is focused around running a social and activities club for adults with learning disabilities, which is held at the Embassy Youth Centre. When we return post lockdown we will run initially with reduced hours of from 10am to 1pm each Thursday and Friday; and 6pm to 8pm alternate Saturdays.

We are a Gateway Active Centre, providing the opportunity for our members to work towards the Mencap Gateway Award at all three levels and with an overall focus on health and wellbeing.

## How our Activities Deliver Public Benefit

We deliver public benefit through the relief of people with a learning disability, in particular by the provision of help and support for them, their families, dependents and carers; and the provision of facilities for the recreation or other leisure time occupation for people who have need thereof by reason of learning disability with the object of improving their conditions of life.

**Who Used and Benefitted from Our Services?**

During the year ended 31 March 2021 the numbers of people who used and benefitted from our services were as follows:

30 Mencap activity packs were distributed.

50+ Christmas parcels were distributed.

20 tablets, dongles and SIM cards were distributed (between February and July 2021)

Hundreds of welfare phone calls, Facebook chats, group chats

During this financial year, our Facebook page reach was 12,265, our page likes totaled 955 and our social group members grew from the start of the group in November 2020 to end March 2021 to 165 people.

We are open to any adult with a learning or related disability. Other than that we focus on adults, i.e. people over the age of 18, we have no age restriction on who can benefit from our services.

Our members have a range of learning disabilities, both organic and acquired, and developmental disorders, such as autism. We welcome everyone who wishes to join in our social activities.

**Financial Review**

During the year, Bournemouth Gateway Club received £nil income from members for their weekly subs’ payments. (2020: £28,672).

We received £2,333 from the Co-op Community Fund (2020: £2,478) and £655 miscellaneous donations and gifts (2020: £2,416), these comprised £399 from a sponsored activity; £40 miscellaneous donations; and a gift in kind valued at £216 from Singlepoint Bookkeeping Services Limited, which provides our payroll services free of charge.

In total, the charity recognised £14,104 income during the year ended 31 March 2021 (2020: £38,597).

The charity’s total expenditure during the year ended 31 March 2021 was £17,240 (2020: £40,933).

Our key areas of expenditure were salaries and wages £13,686 (2020: £20,052); and Let’s Get Digital project expenses of £1,091 (2020: £nil). Due to the pandemic, our service was not operational and so incurred £nil cost on premises hire (2020: £7,158).

During the year, we realised a deficit of income over expenditure of £3,135 (2020: £2,336). As at 31 March 2021, our general (unrestricted) reserves totalled £40,891 (2020: £44,025).

We are very aware of the fabulous opportunities offered to us by ad hoc funding over the past eleven / twelve years. For example, a significant grant in honour of Mrs. Pauline Read, paid to us in 2014 and 2015; some sizeable grants from the Royal Mencap Society; the support from Abbey Life Assurance Company hosting a fundraising quiz over five successive years; a National Lottery Funding grant; a generous donation from the family of one of our members; and more recently the Let’s Get Digital project funding.

We are conscious that we are unlikely to have such ad hoc funding support in the future and so have done our utmost to build reserves to preserve the long-term future of the charity. We have achieved this by utilising the skills of volunteers, negotiating discounts with suppliers, and critically assessing the necessity for all items of expenditure, whilst ensuring that our members’ experience of our activities is as positive as possible. During 2020/21, we also claimed Government Coronavirus Job Retention Scheme (CJRS) grant funding.

This historically prudent approach has served us well as the Covid-19 pandemic has inevitably posed a financial challenge for our charity to navigate during the 2020-21 financial year and we are fortunate that we face the 2021-22 year with financial confidence.

**Risk Management**

The Trustees have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks that the charity faces.

There are two principal risks to Bournemouth Gateway Club which the Trustees have identified. The first is that of financial sustainability, exacerbated by the coronavirus pandemic – the charity is fortunate to have received a number of one-off donations and awards of funding over the years. Whilst these cannot be assumed to recur in future years, it does mean that the charity has a strong and liquid balance sheet. This balance sheet strength means that, whilst the covid-19 pandemic has had an adverse impact on our charity’s operations, the trustees are confident that we have the financial resilience to continue as a going concern.

The second key risk to Bournemouth Gateway Club relates to premises. The club runs its activities out of the Embassy Centre in Brassey Rd. This is a council-owned Youth Centre, but due to changes within youth services it has been under-utilised, and Bournemouth Gateway Club has been the most significant customer for rental of the premises. During the year, Trustees have continued to have dialogue with Council representatives to seek assurances about the future of the Embassy Centre and its availability as an ongoing base for our activities. Assurances about our ongoing tenancy gave us confidence to apply significant levels of charitable funds towards investment in upgrading these premises and in purchasing furniture and equipment; however, we have no long-term guarantees.

On a day-to-day basis, operational risk management is addressed through holding general risk assessments for the use of premises and risk assessments for individual activities outside of club. Activities’ organisers working on a self-employed basis are required to have their own indemnity insurance. Staff and volunteers are DBS checked although, as we do not provide personal care, there is not actually a legal requirement for volunteers to have DBS checks in the way that exists for Trustees.

## Investment Policy

As we do not foresee that we will be fortunate enough to receive the level of grant or legacy funding enjoyed this year again in future years, we anticipate that most of the charity’s funds will be spent in the short to medium term, so no funds have been identified for long term investment. This policy will be reviewed during the next year.

## Reserves Policy

The Trustees have examined the Charity’s requirements for reserves in light of the main risks to the organisation. They have established a policy whereby unrestricted funds not committed or invested in tangible fixed assets held by the Charity should approximate to between three and six months of operating expenditure.

As at 31st March 2021, unrestricted funds totalled £40,891, equivalent to circa 11.5 months’ operating expenditure (based on average of the three years prior to the pandemic). We anticipate that this level of reserves will be reduced during 2021-22 and subsequent years due to the one-off nature of the significant grants received in prior years, the impact of the coronavirus pandemic, and also that day to day running costs will inevitably subject to inflationary pressures. We are also keen to ensure that the cost paid by members is not a barrier to them returning to participate in our social club activities.

## Structure, Governance and Management

Governing Document

Bournemouth Gateway Club is a charitable company limited by guarantee, incorporated on 17 February 2012 and registered as a charity on 7 June 2012.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, Honorary Officer members of the Executive Committee (Trustees) are required to contribute an amount not exceeding £1.

Amended Articles of Association, based upon the Mencap Model Articles for affiliated Gateway Clubs which are limited companies, were formally adopted by the Trustees on 26 March 2014.

Recruitment and Appointment of Executive Committee

The directors of the company are also charity trustees for the purposes of charity law and under the Charity’s Constitution are known as Honorary Officer members of the Executive Committee.

Any person who is willing to act as a director, and is permitted by law to do so, may be appointed to be a director (a) by ordinary resolution, or (b) by a decision of the directors.

At the of each Annual General Meeting, all the members of the Executive Committee shall retire from office, but they may be re-elected or re-appointed.

Trustee Induction and Training

All Trustees are provided with a copy of the Charity Commission’s guidance, CC3 – ‘The Essential Trustee’ and C15b – ‘Charity Reporting and Accounting: The Essentials’.

In addition, Trustees have access to a range of Bournemouth Council for Voluntary Services (CVS) training courses, such as ‘Being a Charity Trustee’ and ‘Better Governance’.

Related Parties

The Charity is an affiliate of Royal Mencap Society. During the year, we recognised £2,000 (2020: £nil) grant funding, which was in respect of the Let’s Get Digital project.

## Reference and Administrative Information

|  |  |
| --- | --- |
| Charity Name | Bournemouth Gateway Club Limited |
| Charity Registration Number | 1147598 |
| Company Registration Number | 7953887 |
| Registered Office | 60 Leybourne Avenue Ensbury Park Bournemouth  BH10 6HF |
| Trustees / Honorary Officers | |
| Chair | Anna Reeves |
| Vice-Chair | Julie Currin |
| Treasurer  Secretary  Trustee  Professional Advisors | *Position Vacant*  Maxine Hartwell  Philip Ward (appointed 30/12/20) |
| Bankers | HSBC  59 Old Christchurch  Bournemouth, BH1 1EH |
| Independent Examiner | Shazuli Iqbal  AAH Accounting Ltd  11a Silver Street  Trowbridge  BA14 8AA |

# Financial Statements

## Statement of Financial Activities (SoFA) for Year Ended 31 March 2021

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Income (Note 3)** | |  |  | |
|  |  |  |  | | |
|  | **Income from:** | **2021** | | 2020 | |
|  |  | **£s** | | £s | |
|  | Donations and Legacies | **2,987** | | 4,894 | |
|  | Charitable Activities | **-** | | 33,644 | |
|  | Income from Investments | **12** | | 59 | |
|  | Separate Material Items of Income | **11,105** | | - | |
|  |  |  | |  | |
|  | **Total Income** | **14,104** | | 38,597 | |
|  |  |  | |  | |
|  | All income received is unrestricted funds |  | |  | |
|  |  |  | |  | |
| **Expenditure (Note 4)** | |  | |  | |
|  |  |  | |  | |
|  | **Analysis of Expenditure** | **2021** | | 2020 | |
|  |  | **£s** | | £s | |
|  | Charitable Activities | **15,685** | | 36,200 | |
|  | Separate Material Items of Expenditure | **500** | | 3,977 | |
|  | Other Costs | **1,055** | | 756 | |
|  |  |  | |  | |
|  | **Total Expenditure** | **17,240** | | 40,933 | |
|  |  |  | |  | |
|  |  |  | |  | |
| **Net loss before taxation** | | **(3,135)** | | (2,336) | |
|  |  |  | |  | |
| Tax payable | | - | | - | |
|  |  |  | |  | |
| **Net (loss) / income after taxation** | | **(3,135)** | | (2,336) | |
|  |  |  | |  | |
| Other recognised gains / (losses) | | - | | - | |
|  |  |  | |  | |
| **Net movement in funds** | | **(3,135)** | | (2,336) | |
|  |  |  | |  | |
| Total funds brought forward | | **44,026** | | 46,362 | |
|  |  |  | |  | |
| **Total funds carried forward** | | **40,891** | | 44,026 | |

## Balance Sheet as at 31 March 2021

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| |  |  |  | | --- | --- | --- | |  | **2021** | 2020 | |  | **£s** | £s | | Debtors and prepayments | **18** | 1,838 | | Cash at bank and in hand | **42,553** | 49,136 | |  |  |  | | Current assets | **42,571** | 50,973 | |  |  |  | | Creditors - amounts falling due within one year | **(1,321)** | (6,698) | |  |  |  | | Total assets less liabilities | **41,251** | 44,276 | |  |  |  | | Provisions for liabilities | **(360)** | (250) | |  |  |  | | **Total net assets** | **40,891** | 44,026 | |  |  |  | | **Funds of the Charity** |  |  | | **Unrestricted reserves** | **40,891** | 44,026 |   The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies. | | |
| The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. | | |
| The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts. | | |
| These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP. | | |
| Signed by one or two trustees / directors on behalf of all the trustees / directors | | Date of approval |
| Anna Reeves |  | 11/12/2021 |
| Julie Currin |  | 11/12/2021 |
| Signature of director authenticating accounts being sent to Companies House | |  |
| Julie Currin |  | 24/12/2021 |

## Notes to the Accounts

Note 1 – Basis of Preparation

* 1. Basis of Accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

* the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014; and with
* the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102); and with
* the Charities Act 2011

The charity constitutes a public benefit entity as defined by FRS 102

* 1. Going Concern

|  |
| --- |
| The covid-19 coronavirus has impacted all charities and there is a need to pay particular heed to the assessment of going concern as the appropriate basis of preparation of financial statements this year.  Due to prudent financial management in previous years, the charity has a strong and liquid balance sheet. It has reserves in excess of its reserves policy target level and so Trustees’ assessment is that it has the financial resilience to continue to operate as a going concern for the foreseeable future.  It is forecast that Bournemouth Gateway’s expenditure will exceed its income in the 2021/22 year, due to a decision taken to not charge for attendance at club sessions, in order to encourage participation. However, the charity has strong cash balances, and the Trustees’ assessment is that the charity has sufficient reserves to manage this deficit and to continue to operate as a going concern. |

* 1. Change of Accounting Policy

The accounts present a true and fair view. The Accounting Policies adopted in Note 2 have been reviewed and the wording of the Charity Commission’s pro-forma accounts adopted (CC17a). This is because the wording of the Charity Commission’s pro-forma accounts reflects current best practice.

No adjustment to previous years’ financial statements has been made as a consequence of this review of accounting policies.

* 1. Changes to Accounting Estimates

No changes to accounting estimates have occurred in the reporting period.

* 1. Material Prior Year Errors

No material prior year errors have been identified in the reporting period.

Note 2 – Accounting Policies

* 1. - Income

|  |  |
| --- | --- |
| **Recognition of income** | These are included in the Statement of Financial Activities (SoFA) when:   * the charity becomes entitled to the resources; * it is more likely than not that the trustees will receive the resources; * the monetary value can be measured with sufficient reliability. |
| **Offsetting** | There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102. |
| **Grants and donations** | Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).  In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP). |
| **Legacies** | Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met. |
| **Government grants** | The charity received £9,104 government coronavirus job retention scheme (CJRS) grant income in the reporting period |
| **Tax reclaims on donations and gifts** | Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise. |
| **Contractual income and performance related grants** | This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions. |
| **Donated services and facilities** | Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.  Donated services and facilities that are consumed immediately are recognised as income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA |
| **Donated goods / Gifts in Kind** | Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.  The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.  Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.  Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.  Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable. |
| **Support costs** | The charity has not incurred expenditure on support costs. |
| **Volunteer help** | The value of any voluntary help received is not included in the accounts but is described in the trustees’ annual report. |
| **Income from interest, royalties and dividends** | This is included in the accounts when receipt is probable and the amount receivable can be measured reliably. |
| **Income from membership subscriptions** | Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.  Membership subscriptions which give a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities. |
| **Settlement of insurance claims** | Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA. |
| **Investment gains and losses** | This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year. |

* 1. Expenditure & Liabilities

|  |  |
| --- | --- |
| **Liability recognition** | Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty. |
|
| **Grants with performance conditions** | Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output. |
| **Grants payable without performance conditions** | Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised. |
|
| **Redundancy cost** | The charity made no redundancy payments during the reporting period. |
|
| **Deferred income** | In the prior year, a material item of deferred income has been included in the accounts to recognise the Mencap grant funding received over the time period to which the activities relate. |
|
| **Creditors** | The charity has creditors which are measured at settlement amounts less any trade discounts |
|
| **Provisions for liabilities** | A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date |
|
| **Basic financial instruments** | The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP. |
|

2.3 Assets

|  |  |
| --- | --- |
| **Tangible fixed assets for use by charity** | These are capitalised if they can be used for more than one year, and cost at least £1,000.  They are valued at cost. |
| **Stocks and work in progress** | Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.  Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.  Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract. |
|
|
| **Debtors** | Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received. |
|

Note 3 – Analysis of Income

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Analysis of Income** | **2021** | 2020 |
|  |  | **£s** | £s |
|  | Donations and Legacies | **2,987** | 4,894 |
|  | Charitable Activities | **-** | 33,644 |
|  | Income from Investments | **12** | 59 |
|  | Separate Material Items of Income | **11,105** | - |
|  |  |  |  |
|  | **Total Income** | **14,104** | 38,597 |
|  |  |  |  |
|  | All income received is unrestricted funds |  |  |
|  |  |  |  |
|  |  |  |  |
|  | **Donations and Legacies** | **2021** | 2020 |
|  |  | **£s** | £s |
|  | Community Fundraising | **2,333** | 2,748 |
|  | Donations and Gifts | **655** | 2,416 |
|  |  |  |  |
|  |  | **2,987** | 4,894 |
|  |  |  |  |
|  | **Charitable Activities** | **2021** | 2020 |
|  |  | **£s** | £s |
|  | Members' Subs - Thursday / Friday | **-** | 27,230 |
|  | Members' Subs - Saturday | **-** | 1,442 |
|  | Cookery Club Income | **-** | 3,725 |
|  | Members' Christmas Party | **-** | 240 |
|  | Other Members' Activities | **-** | 1,007 |
|  |  |  |  |
|  |  | **-** | 33,644 |
|  |  |  |  |
|  | **Income from Investments** | **2021** | 2020 |
|  |  | **£s** | £s |
|  | Bank Interest | **12** | 59 |
|  |  |  |  |
|  |  | **12** | 59 |
|  | **Separate Material Items of Income** | **2021** | 2020 |
|  | Mencap Gateway Grants | **2,000** | - |
|  | Government CJRS Grants | **9,105** | - |
|  |  |  |  |
|  |  | **11,105** | - |

Note 4 - Analysis of Expenditure

|  |  |  |
| --- | --- | --- |
| **Analysis of Expenditure** | **2021** | 2020 |
|  | **£s** | £s |
| Charitable Activities | **15,685** | 36,200 |
| Separate Material Items of Expenditure | **500** | 3,977 |
| Other Costs | **1,055** | 756 |
|  |  |  |
| **Total Expenditure** | **17,240** | 40,933 |
|  |  |  |
|  |  |  |
| **Charitable Activities** | **2021** | 2020 |
|  | **£s** | £s |
| Premises Hire | **-** | 7,158 |
| Salaries and Wages | **13,686** | 20,052 |
| Sessional Payments to Activity Leaders | **375** | 2,608 |
| Cookery Club Costs | **-** | 2,555 |
| Refreshments Costs | **-** | 513 |
| Members' Christmas Party | **207** | 534 |
| Pantomime Trip Costs | **-** | 453 |
| Art and Craft Materials and Ad Hoc Activities Costs | **130** | 1,820 |
| Sports Activities | **-** | 53 |
| Staff and Volunteer Recruitment & Training | **195** | 450 |
| Volunteers' Expenses | **-** | 4 |
|  | **15,685** | 36,200 |
|  |  |  |
| **Separate Material Items of Expenditure** | **2021** | 2020 |
|  | **£s** | £s |
| Insurance | **-** | 410 |
| IT, Printing, Postage & Stationery | **185** | 147 |
| Telephone & Internet | **315** | 425 |
| Refurbishment, Repairs and Maintenance | **-** | 2,608 |
| Staff / Volunteers' Christmas Party | **-** | 387 |
|  | **500** | 3,977 |
|  |  |  |
| **Other Costs** | **2021** | 2020 |
|  | **£s** | £s |
| Payroll Administration | **216** | 216 |
| Accountancy Software | **346** | 334 |
| Companies House Return | **13** | 13 |
| Marketing | **85** | - |
| Bank Charges | **-** | 57 |
| Bad Debt Provision | **260** | - |
| Independent Examiner's Fee | **135** | 135 |
|  | **1,055** | 756 |

Note 5 – Fees for examination of the accounts

|  |  |  |
| --- | --- | --- |
|  | **This Year**  **£** | **Last Year**  **£** |
| Independent examiner’s fees | **135** | 135 |
| Assurance services other than independent examination | **-** | - |
| Tax advisory fees | **-** | - |
| Other fees paid to the independent examiner | **-** | - |

Note 6 – Paid Employees

|  |  |  |
| --- | --- | --- |
| 6.1 Staff Costs | **This**  **Year** | **Last**  **Year** |
| **£** | **£** |
| Salaries and wages | **13,686** | 20,052 |
| Social security costs | **-** | - |
| Pension costs (defined contribution pension plan) | **-** | - |
| Total Staff Costs | **13,686** | 20,052 |
| No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000. | | |
| The total amount paid to key management personnel (includes trustees and senior management) for their services to the charity in the reporting period was £xxx (2020: £8,911). | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| 6.2 Average head count in the year | | This year  Number | | Last year  Number |
| Fundraising | **-** | | - | |
| Charitable activities | **2** | | 3 | |
| Governance | **-** | | - | |
| **Total** | **2** | | 3 | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  | |  | |  |
| 7 Analysis of Debtors | | This year  £ | | Last year  £ |
| Prepayments and accrued income | **18** | | 1,273 | |
| Other debtors | **-** | | 565 | |
| **Total** | **18** | | 1,878 | |

|  |  |  |
| --- | --- | --- |
| 8 Analysis of Creditors | Amounts falling due within one year | |
|  | This year | Last year |
|  | £ | £ |
| Trade creditors | **375** | 2,163 |
| Accruals and deferred income |  | 4,450 |
| Other creditors | **945** | 85 |
| Total | **1,320** | 6,698 |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 8.2 Deferred Income | | | | | | |
| Income is only recognised to the extent that the charity has provided the services, as entitlement to the grant only occurs when the performance-related conditions are met. Grants received relating to a time-period which extends beyond the accounting period are recognised equally over the time period of the grant. | | | | | | |
|  |  |  | |  |  | |
| *Movement in deferred income account* |  | | **This**  **year** | | | **Last**  **year** |
|  |  | | **£** | | | **£** |
| Balance at the start of the reporting period | | | **4,450** | | | 1,508 |
| Amounts added in current period | | | **-** | | | 4,450 |
| Amounts released to income from previous periods | | | **(4,450)** | | | (1,508) |
| Balance at the end of the reporting period | | | **-** | | | 4,450 |
| Note 9 Movements in Recognised Provisions and Funding Commitment During the Period | | | | | | |
|  | | | **This year**  **£** | | | Last year  £ |
| Balance at the start of the reporting period | | | **250** | | | 250 |
| Amounts added in current period | | | **245** | | | 135 |
| Amounts charged against the provision in the current period | | | **(135)** | | | (135) |
| Balance at the end of the reporting period | | | **360** | | | 250 |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Note 10 Cash at Bank and in Hand | | | | | **This year** | | | Last year | |
|  | | | | | **£** | | | £ | |
| Short term deposits | | | | | **30,057** | | | 30,045 | |
| Cash at bank | | | | | **12,467** | | | 18,731 | |
| Petty Cash | | | | | **29** | | | 359 | |
| Total | | | | | **42,553** | | | 49,136 | |
| Note 11 - Movement in Charity Funds | | | | | | | | | | |
| *Current Reporting Period* | | | | | | | | | | |
| Fund names | Purpose and Restrictions | Fund balances brought forward | Income | Expenditure | | Transfers | Gains and losses | | Fund balances carried forward | |
| £ | £ | £ | | £ | £ | | £ | |
| General Reserve | Unrestricted Charitable Expenditure | **44,026** | **14,104** | **17,240** | | **-** | **-** | | **40,890** | |
| *Previous Reporting Period* | | | | | | | | | | |
| Fund names | Purpose and Restrictions | Fund balances brought forward | Income | Expenditure | | Transfers | Gains and losses | | Fund balances carried forward | |
| £ | £ | £ | | £ | £ | | £ | |
| General Reserve | Unrestricted Charitable Expenditure | 46,362 | 38,597 | 40,933 | | - | - | | 44,026 | |

# Note 12 – Transactions with Trustees and Related Parties

In the period the charity has paid trustees remuneration and benefits. The amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it is set out below:

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Name of Trustee | Legal authority (e.g. order, governing document) | Amounts paid or benefit value | | | | | |
| This year | | | | | Last year |
| Remuneration | Pension contribution | Redundancy / ex gratia payment | Other | **Total** |  |
|  | £ | £ | £ | £ | **£** | £ |
| Anna Reeves | Charity Commission approval; Articles of Association | xxx | - | - | - | **xxx** | 8,911 |
| Anna Reeves was employed as Service Manager for the Charity, with effect from October 2016. | | | | | | | |

# Independent Examiner’s Report to the Trustees of Bournemouth Gateway Club Limited

I report on the accounts of the company for the period ended 31 March 2021, which are set out on pages 12 to 23.

Respective Responsibilities of 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 Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:

* To examine the accounts under section 145 of the Charities 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 Independent Examiner’s Statement

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 the 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 to indicate that:

* accounting records have not been kept in accordance with section 386 of the Companies Act 2006;
* the accounts do not accord with such records;
* where accounts are prepared on an accruals basis, whether they fail to comply with relevant accounting requirements under section 396 of the Companies Act 2006, or are not consistent with the Charities SORP (FRS102);
* any matter which the examiner believes should be drawn to the attention of the reader to gain a proper understanding of the accounts.

Shazuli Iqbal, AAH Accounting Ltd

11a Silver Street, Trowbridge, BA14 8AA

December 2021