



Bournemouth Gateway Club Limited
(a company limited by guarantee)

Trustees' Report and Financial Statements
For the Year Ended 31 March 2020

Charity Number: 1147598
Company Number: 7953887

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Report of the Trustees for the Year Ended 31 March 20

Achievements and Performance

Overview

For the 2019-20 year we offered a structured programme of developmental, personal wellbeing and leisure activities. These were changed on a termly basis and enabled participants to achieve some of their Gateway Award and Round the World Challenge requirements as part of attending our regular club days, if they wished to do so.

Tutors and activities were funded by a combination of National Lottery funds and Bournemouth Gateway Club funds. These included specialist drama workshops, visits from the Creature Teachers, healthy eating and wellbeing, weekly music and movement, arts and crafts, newsgroup as well as a number of off-site visits such as a walking club, visit to Bournemouth Air Show, the library, Poole Park, Crazy Golf etc which proved very popular.

We continued to offer a two course, cooked lunch for £2.50 on Thursdays and Fridays and introduced a £1 light supper on Saturday evenings.

During the year we purchased new and replacement games and jigsaws, which have proved really popular with members.

Like the rest of the world, our charity activities were affected by Covid-19. The coronavirus pandemic meant that our last session for the year was held on 12th March 2020.

Special Projects

Funding from Bournemouth North Rotary, the National Lottery and Co-Op Community Fund allowed us to offer a number of offsite special trips for our members which they really enjoyed. These included a public bus trip to Adventure Wonderland nearby where members had a lovely day topped off with ice creams all round! We also arranged a coach trip to Paulton's Park which was thoroughly enjoyed by members, staff and volunteers alike.

National lottery funding was used to purchase materials for a project that saw members, over several weeks, stripping down and upcycling a large sideboard to keep our board games in.

As we were holding regular off-site activities it was at times quite difficult to identify members of the group in a crowd. After discussion with members, we opted to support members to wear Bournemouth Gateway t-shirts, printed with our logo, whilst out and about. Members also had the option to purchase a t-shirt, which several did. There was some discussion about whether wearing labelled clothing was stigmatising but members liked the sense of belonging to a group and were happy to wear them. The t-shirts were optional of course.

Utilising funding of £450 that had been received from Mencap in March 2019; during the 2019-20 year we ran a sex and relationships project. In September 2019, 3 of our staff

attended specialist training with Dorset NHS around sex, learning disabilities and the law and Becky Isaac went on to complete the three-day course. In early 2020, we ran a series of six-week sex and relationships courses for small groups of members tutored by our adult education tutor Chrissie Foster, supported by Becky. These were well received by members and were tailored to each groups' needs. We also ran a series of workshops on Saturday Club nights but found there was a lack of interest during these evening sessions.

2019-20 was a great year for the Gateway Awards at Bournemouth Gateway Club. The programme was on a much smaller scale than previous years as it had ceased to be a specifically funded project and most of our regular members had gone as far as they wanted to with the awards. A few members continue to work towards their gold level and two or three newer members have embarked on bronze level.

Recognising members' achievements, in April 2019 we held, over two sessions, a 'red carpet' event and celebration where friends and family were invited to watch successful members receive their Mencap Gateway Award, certificate and badge or their completed 'Round the World Challenge' passports.

As part of the Gateway Award programme, people have participated in activities such as community litter picks; visits to our local community; fundraising for other charities such as Children in Need and regular fitness sessions at club. Everyone has grown in confidence, communication, fitness, teamwork and friendship. It has been a very rewarding experience and a fantastic year.

Members have signed up to The Mencap Round the World Challenge, a scheme in which hours of exercise equate to 'miles travelled' and we are exercising our way around Europe with a target of 40 hours of exercise from April 2019. Members received their city postcards as they achieved them and their passports in an event in December 2019.

We planned a Gateway Club holiday to Weymouth Bay Holiday Park in May 2020. 23 members signed up for a long weekend Friday – Monday. There was much excitement and anticipation but unfortunately the holiday had to be cancelled due to the coronavirus pandemic. As the holiday had been cancelled by the park, we were able to get a full refund, although there have been some difficulties in returning funds to members as they did not respond to our requests for bank details etc.

We were gifted a table tennis table and ancillary equipment in a joint project with Mencap and the Table Tennis Association / Ping in the community in early 2019 so we continued to work on table tennis skills including encouraging members to learn coaching skills so they can support others.

Events

January 2020 marked 10 years since Anna Reeves and Julie Currin took over what was then known as Winton Gateway Club and we started operating out of the Embassy Youth Centre. Club has grown from being just 2 hours a fortnight – whilst these Saturday sessions continue, we have established weekly service delivery every Thursday and Friday, expanding our location, service, member numbers and remit into

Bournemouth Gateway Club as it is today. To mark this tenth anniversary, we held celebration events across each of our sessions.



We ran a number of special events during the year such as; seasonally themed events, arts and crafts, free Xmas meal for all members, games and sports sessions, entertainers etc.

We organised a coach trip to Millfield School Mencap multi activity day which is a long but popular day with members in June each year.

Many thanks to volunteers from the Arts University Bournemouth (AUB) who visited on several occasions to run themed arts and crafts activities with members, providing both materials and skills for the sessions.

Many thanks to The Princes Trust youth group who for their volunteering project planned, raised funds for and provided a fun day for members in July 2019. Despite it being a different group of youths each time, this has become a looked forward to day in our annual calendar and we hope to continue the association in the future.

Our popular annual members' Christmas party and buffet held in early December at Bournemouth Electric Club, once again was a huge success. This comprised the charity's Annual General Meeting (AGM); the member Christmas Choir performance, a disco and buffet supper. All members received a small gift paid for by Bournemouth Gateway Club and the cost of room hire and buffet were subsidised by club funds, with members being charged just £5 each for the event. This was very well supported and a huge success - choir members enjoyed wearing commissioned sashes and suitable Christmas attire.

A number of members joined us for the Saturday matinee pantomime performance of Aladdin at The Pavilion Theatre. We were able to secure a group rate with free ice cream. This was a popular event on 21st December 2019, a little more magical for being just before Christmas.

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

Saturday club, which runs from 6pm to 8pm every two weeks, is typically a less structured social time but always has a theme or activity. This is usually based on the time of year such as Halloween; Valentine's day; Easter crafts; Bonfire Night hot dogs; celebrating Diwali; or Christmas preparations. We also have members' pool, darts and bowls competitions and we organise quizzes and bingo sessions. The new hours introduced from April 2019 (were previously 7-9pm) seem popular as has 'supper club' each session where members could purchase a light supper for £1.

We trialed a Saturday club raffle for several weeks but the uptake was poor, members often forgetting to bring extra money and disappointment when they didn't win so we chose to discontinue.

Income Generation

In 2015, we introduced a monthly invoicing system. This means members can pay for their subs on Thursday and/or Friday at a reduced rate of £10 per session if paid in advance or they may opt to pay £12 on the day. This has been very successful and has been particularly useful for members in receipt of direct payments or who have support to manage their finances, as invoices can be sent direct to their appointee. During the year 29 of our members paid by monthly invoice, some for either of the day sessions, some for both.

Members have had the option of purchasing a two-course hot lunch, cooked by our volunteer chefs, for £2.50 during our daytime sessions. Our volunteer chefs shop for the lunches on the day. An average of 16 lunches were served at each day time session over the year.

Donations and Fundraising

Many thanks to the family of one of our members who donated £2,000 to go towards off site trips for members to make them more affordable. The family has asked to

remain anonymous but we thank them for their generosity.

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 £2,478 from the fund paid within the financial year 2019-20. 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 clearly adds up to a valuable sum.

Many thanks to Bournemouth North Rotary for their generous donation of £200 towards our Paultons Park trip in October 2019. They were kind enough to come and wave us off on the day as well as presenting the cheque.

Staff and Volunteers

We have had the support of a number of volunteers, who gave their time to support our members' social activities through arts and crafts, playing sports, knitting, cooking, encouragement for the Gateway Award, or just a friendly chat. Many of our volunteers have been with us for several years now and we particularly value the long-term commitment and service. 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.

Our paid staff group has remained steady throughout this period. We have 3 paid part time staff – manager, activities support worker and gateway award office/support worker.

Many thanks to Barrie and his dog Rusty, from Caring Canines, whose twice monthly visits support members to have a dog to pet, or for those who have some fears, to be able to spend time (at a distance if needed) with a friendly, quiet dog.

Our staff and volunteers have attended a bespoke Makaton training session to learn Makaton sign language. Staff also attending equality and diversity training and epilepsy awareness.

Early in 2020, we had a belated staff and volunteer Xmas party at Wonderful Kitchen Karaoke Rooms in Charminster which was thoroughly enjoyed by all.

We are eternally grateful to all our volunteers and staff who give so freely and consistently of their time and talents to make Gateway Club the uplifting, welcoming place it is. Thank you all.

Premises

The building we use for sessions known as the Embassy Centre, is owned and rented to us by Bournemouth Council. We are the main users of the downstairs area. Following our refurbishments last year, we have enjoyed the brighter, friendlier premises and have continued to make improvements where needed such as replacing the coffee bar worktop and adding new blinds in the quiet room.

Plans for Future Periods

We had intended, moving forward, to continue to provide innovative social opportunities. However due to the unforeseen circumstances of the coronavirus pandemic we closed our doors in March 2020 during the first lockdown with our staff placed on furloughed leave.

We set up a Facebook group where members and volunteers can interact and volunteers are also undertaking regular catch-up phone calls with members to check how they are doing during lockdown and continuing Government restrictions.

A lot of background work (such as risk assessments and other planning) was undertaken during the summer with a view to reopening in Autumn but sadly the decision had to be taken by the trustees in October 2020 that it would not be possible to offer a meaningful club experience under socially distanced conditions and therefore that Club would have to remain closed until the end of March 2021 for the safety and wellbeing of members and staff.

We are very grateful for the ongoing support of our members and their carers, friends and families. We look forward welcoming new members and to continuing to provide social activities relevant to our members' wants and needs when we reopen our doors on Thursday 8th April 2021.

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 from 10am to 3pm 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 2020 the numbers of people who used and benefitted from our services were as follows:

	<u>Average Number of Attendees during 2019-20</u>	<u>Average number of lunches purchased during 2019-20</u>	<u>Total Number of Individual Attendees during 2019-20</u>
Thursday Club	24 (2019: 23)	16 (2019: 15)	
			92 (2019: 91)
Friday Club	22 (2019: 26)	16 (2019: 20)	
Saturday Club	23 (2019: 23)	-	61 (2019: 61)

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 £28,672 (2019: £31,052) income from members for their weekly subs payments. We also received £3,725 (2019: £4,731) from cooked lunch sales.

In the prior year, we were delighted to be awarded £9,500 National Lottery Funding which we applied to renovation works and other improvements in members' experience. Some of these costs were incurred in the 2020 year.

We received £2,478 from the Co-op Community Fund (2019: £2,315) and £2,416 miscellaneous donations and gifts (2019: £216), these comprised a £200 donation from Bournemouth North Rotary Club, a £2,000 donation from the family of a member 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 £38,597 income during the year ended 31 March 2020 (2019: £53,458).

The charity's total expenditure during the year ended 31 March 2020 was £40,933 (2019: £44,590)

Our key areas of expenditure were salaries and wages £20,052 (2019: £19,120); premises hire £7,158 (2019: £6,864); payments to leaders of sessional activities £2,608 (2019: £3,557); the costs of the Members' Christmas party £534 (2019: £800); and insurance costs £410 (2019: £410). In addition, the charity incurred expenditure of £2,608 relating to premises improvements (2019: £5,730), which were funded by a National Lottery grant funding recognised in the previous year.

During the year, we realised a deficit of income over expenditure of £2,336 (2019: surplus of £8,869). As at 31 March 2020, our general (unrestricted) reserves totalled £44,025 (2019: £46,362).

We are very aware of the fabulous opportunities offered to us by ad hoc funding over the past ten 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 and more recently a generous donation from the family of one of our members.

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.

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.

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 will undoubtedly have 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 is under-utilised, and Bournemouth Gateway Club is 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 for investment in upgrading these premises; 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 31 March 2020, unrestricted funds totalled £44,026, equivalent to circa 12.9 months' operating expenditure. We anticipate that this level of reserves will be reduced during 2020-21 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 whilst day to day running costs will inevitably be subject to inflationary pressures, we plan

to hold our charges to members at the present levels to assist with their affordability to our beneficiaries.

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

Bournemouth Gateway Club Limited is an affiliate of Royal Mencap Society. During the year ended 31st March 2020 we did not recognise any new grant funding, but remain grateful for funds received from the royal Mencap Society in previous years.

Reference and Administrative Information

Charity Name	Bournemouth Gateway Club Limited
Charity Registration Number	1147598
Company Registration Number	7953887
Registered Office	60 Leybourne Avenue Ensburry Park Bournemouth BH10 6HF

Trustees / Honorary Officers

Chair	Anna Reeves
Vice-Chair	Julie Currin
Treasurer	Jessica Lambert (resigned 7/12/19)
Secretary	Maxine Hartwell

Professional Advisors

Bankers	HSBC 396, Wimborne Road Bournemouth, BH9 2HA
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Independent Examiner

Shazuli Iqbal AAH Accounting Ltd 11a Silver Street Trowbridge BA14 8AA
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Financial Statements

Statement of Financial Activities (SoFA) for Year Ended 31 March 2020

Income (Note 3)

Income from:	2020	2019
	£s	£s
Donations and Legacies	4,894	2,731
Charitable Activities	33,644	36,812
Other Trading Activities	-	327
Income from Investments	59	41
Separate Material Items of Income	-	13,548
Total Income	38,597	53,459

All income received is unrestricted funds

Expenditure (Note 4)

Analysis of Expenditure	2020	2019
	£s	£s
Raising Funds	-	67
Charitable Activities	36,200	36,456
Separate Material Items of Expenditure	3,977	7,426
Other Costs	756	641
Total Expenditure	40,933	44,590

Net Income before taxation	(2,336)	8,869
Tax payable	-	-
Net (loss) / income after taxation	(2,336)	8,869
Other recognised gains / (losses)	-	-
Net movement in funds	(2,336)	8,869
Total funds brought forward	46,362	37,493
Total funds carried forward	44,026	46,362

Balance Sheet as at 31 March 2020

	2020 £s	2019 £s
Debtors and prepayments	1,838	2,420
Cash at bank and in hand	49,136	46,456
Current assets	50,973	48,876
Creditors - amounts falling due within one year	(6,698)	(2,264)
Total assets less liabilities	44,276	46,612
Provisions for liabilities	(250)	(250)
Total net assets	44,026	46,362

Funds of the Charity

Unrestricted reserves

44,026	46,362
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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		30/12/20
Julie Currin		30/12/20
Signature of director authenticating accounts being sent to Companies House		
Julie Currin		30/12/20

Notes to the Accounts

Note 1 – Basis of Preparation

1.1 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

1.2 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.

With effect from April 2020, the charity will be taking advantage of the Government's coronavirus job retention scheme (CJRS), so it will receive grant funding to contribute towards staff costs.

In addition, the charity has agreed that, as premises are rented on a sessional basis, there will be no premises expenditure incurred whilst Bournemouth Gateway Club is closed to members.

The charity has some costs which will continue to be incurred, for example insurance, internet service and staff costs not covered by CJRS grant. It is forecast that Bournemouth Gateway's expenditure will exceed its income in the 2020/21 and 2021/22 years, but the Trustees' assessment is that the charity has sufficient reserves to manage these deficits and to continue to operate as a going concern.

1.3 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.

1.4 Changes to Accounting Estimates

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

1.5 Material Prior Year Errors

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

Note 2 – Accounting Policies

2.1 - Income

Recognition of income	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> ○ 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 has not received government grants 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.

	<p>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</p>
Donated goods / Gifts in Kind	<p>Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.</p> <p>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.</p> <p>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'.</p> <p>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.</p> <p>Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.</p>
Support costs	<p>The charity has not incurred expenditure on support costs.</p>
Volunteer help	<p>The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.</p>
Income from interest, royalties and dividends	<p>This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.</p>
Income from membership subscriptions	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>Membership subscriptions which gives 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.</p>
Settlement of insurance claims	<p>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.</p>
Investment gains and losses	<p>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.</p>

2.2 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 held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.
Stocks and work in progress	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	2020	2019
	£s	£s
Donations and Legacies	4,894	2,731
Charitable Activities	33,644	36,812
Other Trading Activities	-	327
Income from Investments	59	41
Separate Material Items of Income	-	13,548
Total Income	38,597	53,459

All income received is unrestricted funds

Donations and Legacies	2020	2019
	£s	£s
Community Fundraising	2,748	2,315
Donations and Gifts	2,416	416
	4,898	2,731

Charitable Activities	2020	2019
	£s	£s
Members' Subs - Thursday / Friday	27,230	29,831
Members' Subs - Saturday	1,442	1,221
Cookery Club Income	3,725	4,731
Members' Christmas Party	240	340
Other Members' Activities	1,007	689
	33,644	36,812

Other Fundraising Events	2020	2019
	£s	£s
Other Fundraising Events	-	327
	-	3,609

Income from Investments	2020	2019
	£s	£s
Bank Interest	59	41
	59	41

Separate Material Items of Income	2020	2019
Mencap Gateway Grants	-	4,048
National Lottery Funding	-	9,500
	-	13,548

Note 4 - Analysis of Expenditure

Analysis of Expenditure	2020	2019
	£s	£s
Raising Funds	-	67
Charitable Activities	36,200	36,456
Separate Material Items of Expenditure	3,977	7,426
Other Costs	756	641
Total Expenditure	40,933	44,590
Expenditure on Raising Funds	2020	2019
	£s	£s
Staging Fundraising Events	-	67
	-	67
Charitable Activities	2020	2019
	£s	£s
Premises Hire	7,158	6,864
Salaries and Wages	20,052	19,120
Sessional Payments to Activity Leaders	2,608	3,557
Cookery Club Costs	2,555	3,025
Refreshments Costs	513	794
Members' Christmas Party	534	800
Pantomime Trip Costs	453	440
Art and Craft Materials and Ad Hoc Activities Costs	1,820	1,456
Sports Activities	53	38
Staff and Volunteer Recruitment & Training	450	311
Volunteers' Expenses	4	51
	36,200	36,456
Separate Material Items of Expenditure	2020	2019
	£s	£s
Insurance	410	410
IT, Printing, Postage & Stationery	147	402
Telephone & Internet	425	411
Refurbishment, Repairs and Maintenance	2,608	5,730
Staff / Volunteers' Christmas Party	387	473
	3,977	7,426
Other Costs	2020	2019
	£s	£s
Payroll Administration	216	216
Accountancy Software	334	53
Companies House Return	13	13
Marketing	-	90
Bank Charges	57	39
Subscriptions	-	105
Independent Examiner's Fee	135	125
	756	641

Note 5 – Fees for examination of the accounts

	This Year £	Last Year £
Independent examiner's fees	135	125
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	20,052	19,120
Social security costs	-	32
Pension costs (defined contribution pension plan)	-	-
Other employee benefits	-	-
Total Staff Costs	20,052	19,152

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 £8,911 (2019: £8,653).

6.2 Average head count in the year

	This year Number	Last year Number
Fundraising	-	-
Charitable activities	3	3
Governance	-	-
Total	3	3

7 Analysis of Debtors

	This year £	Last year £
Trade debtors	-	2,420
Prepayments and accrued income	1,273	-
Other debtors	565	-
Total	1,838	2,420

8 Analysis of Creditors

Amounts falling due within one year

	This year £	Last year £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	2,163	744
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	4,450	1,507
Taxation and social security	-	-
Other creditors	85	13
Total	6,698	2,264

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	1,508	5,503
Amounts added in current period	4,450	1,508
Amounts released to income from previous periods	(1,508)	(5,503)
Balance at the end of the reporting period	4,450	1,508

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	135	125
Amounts charged against the provision in the current period	(135)	(125)
Unused amounts reversed during the period	-	-
Balance at the end of the reporting period	250	250

Note 10 Cash at Bank and in Hand

	This year £	Last year £
Short term deposits	30,045	27,937
Cash at bank	18,731	18,003
Petty Cash	359	516
Total	49,136	46,456

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	46,362	38,597	40,933	-	-	44,026

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	37,493	53,459	44,590	-	-	46,362

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					Last year
		This year					
		Remuneration	Pension contribution	Redundancy / ex gratia payment	Other	Total	
		£	£	£	£	£	£
Anna Reeves	Charity Commission approval; Articles of Association	8,911	-	-	-	8,911	8,653

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 2020, which are set out on pages 14 to 25.

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.



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December 2020