



**Bournemouth Gateway Club Limited
(a company limited by guarantee)**

**Trustees' Report and Financial Statements
For the Year Ended 31 March 2022**

**Charity Number: 1147598
Company Number: 7953887**

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Report of the Trustees for the Year Ended 31 March 2022

Achievements and Performance

Overview

Planning ahead in early 2021 we were very aware of the impact that being in the national covid related lockdowns had had on our members in many ways; over and above the significant impact that it had on other members of the general public. Bournemouth Gateway Club continued to adapt, applying best endeavors to provide some contact, continuity and ideas for our members to stay happy, occupied and healthy.

There continued to be lots of activity and friendships made on our Facebook social group page - only open to adults with a learning disability and their family members / carers – which provides a safe space for on-line communication. We maintained an online presence via our Facebook page and we also signposted wider opportunities, e.g. via promotion of various online activities such as Click online sessions (run by a local day opportunities group which kindly offered our members half price sessions) and the WRVS virtual village hall which ran a variety of online craft, health and exercise sessions every day.

We were very aware of both how isolated members had become and the anxiety and uncertainty they felt about coming back into regular contact with the wider world after being in Lockdown for so long. It did not feel safe or appropriate to return to The Embassy building so, from April 2021 to mid-July 2021, we ran sessions outdoors at Winton Recreation Ground utilising purchased / borrowed gazebos and setting these up on the field. Sessions were free to any member who wished to attend. Numbers were small and varied according to the weather, but we really felt for those who came along; it was an important step in building back confidence and returning to normality. Some members did not feel able to stay for a full session but did come and say hello, possibly stopping at the café for a cuppa and this was a significant part of their reintegration. We appreciate and say thank you to Bournemouth Parks Foundation for their support in allowing us free use of the area at Winton Recreation Ground and for the welcome we received from the cafeteria there; the general public for the waves, chats and interest in what we were doing; and the students from Linwood School who would often walk by and join in the enjoyment of our music sessions. Such links built with the cafeteria at Winton Rec during that resulted in two of our members going on to volunteer there, gaining valuable work-related experience and confidence building.

During our outdoor sessions and beyond, Laura Cousins continued 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 typing comments in the chat). Many would also watch it later in the week, when convenient.

As restrictions eased and the national covid vaccination programme was well under way, we decided to return to our building-based service at Embassy Centre from July 2021.

Prior to this restart, we had had a core group of members who paid by monthly invoice and the rest had been attending on an ad hoc basis, paying on the day. For some sessions we had had up to 30-35 members plus support staff and we felt that these numbers were unsafe in this

immediate post-covid arena. In order to manage numbers and not overcrowd the premises, we initially limited member numbers to 20, on a booked basis only.

In order to enable participation in Bournemouth Gateway Club's activities, Trustees had decided that all members should be able to sessions free of charge throughout the year ended 31st March 2022. Our running costs during this time were to be funded by the application of financial reserves built up in previous years and from The National Lottery Community Fund, which we had successfully applied for. The 'Open to All' community fund grant would cover the majority of staff fees and miscellaneous costs (but not rent) from our reopening in August 2021 to the end of our financial year.

Our Saturday evening social nights resumed in September 2021. Initially there wasn't a huge attendance, but numbers slowly rose as members' confidence grew.

Due to covid restrictions, regrettably we had to take the sad decision to cancel our planned Xmas party. We were, however, pleased that our pantomime trip to the Pavilion Theatre went ahead on 18th December.

It was great when Bournemouth Gateway Club reopened on Thursday 27th January 2022 and has remained open to provide social opportunities for our members since.

Since the end of July 2021 when our Thursday / Friday Gateway Club resumed, we have continued to run exercise sessions (mainly Zumba as this is so popular), explored our local community (we have been really well supported by Winton Library) and held weekly music sessions amongst other activities.

Special Projects

In August 2021, we had a visit from Community Action Network as part of their health care focus group discussing health inequalities experienced by people with disabilities. Members were interviewed in small groups about their experiences. We were given a £450 grant as part of this project, funds which were paid in October 2021.

In early December 2021, members enjoyed a fun day provided by participants of the Princes Trust 12-week programme.

We have also enjoyed many events and occasions over the year such as silly sports with Mr Higgins, crazy golf at Mr Mulligans and visits to the new sensory room at the Marsham Court Hotel.

We had planned a trip to the pantomime at The Pavilion Theatre in December 2021 and were able to secure a group rate. Members had a lovely trip out, although not everyone felt able to come along as the country was just heading back into Lockdown.

During January 2022, whilst we were closed for covid restrictions, we promoted the Mencap Virtual Challenge which was good fun and encouraged a bit of daily fun and exercise for members.

Let's Get Digital

In 2020-21 the Department for Digital, Culture, Media and Sport (DCMS), Pears Foundation and National Lottery had 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.

We have continued to support members to use the tablets purchased and to gain internet and other IT skills, but this proved harder than anticipated – there was a general lack of interest from both members and their staff/carers. We felt much of this was because members didn't understand the huge potential arising from acquiring some digital skills so we focussed on sharing examples of the multitude of things that can be done online – music, quizzes, colouring pages, research, finding out about your favourite band, karaoke etc and we encouraged members to sign up to 'Learn My Way' – an online learning page that could help with a wide range of basic skills, from setting up an email account to internet banking. We had a dedicated volunteer, Heather, a recent graduate, who patiently supported these digital skills activities. This worked really well as she was able to work with members one to one, with support from one of the members who had trained up as a digital champion. This continued until Heather moved away to pursue her career and we wish her all the best. Since then, there have been difficulties with providing staff time for the digital project as members were much more interested in doing other activities (art, music, Zumba etc) that staff time was also needed for; particularly for Laura's time as members made it very clear they would rather she sing / play guitar than do online things.

We were very grateful for support from Mencap in applying for and securing a grant of £1,976 as part of round 2 of Let's Get Digital funding which paid for a new printer and inks plus laptop, projector and screen. These enable us to share screen with multiple members for things like karaoke (via You tube), classes, funny videos, quizzes, exercise or dance sessions etc. We also purchased a year's subscription to Twinkl which is an online art and craft materials site so we can download printable themed materials and projects.

In March 2021, a small group of members were supported to join in training sessions hosted by Mencap around podcasting and 2 sessions on video making.

Saturday Club

Saturday sessions restarted in September 2021, free to all-comers and with the option of a light supper, prepared by our volunteers, for just £1. Numbers were low initially but have grown steadily as confidence has built.

Income Generation

During this period, we did not charge members for our services. We received £2,316 CJRS and workforce retention government grant funding which covered the majority of our staff wages until July 2021.

We were fortunate to have the National Lottery grant to cover the majority of materials and staff cost and a Tackling Inequalities grant to cover the cost of sports coaching which paid for our Zumba sessions, our exercise initiatives and other sporting activities.

Donations and Fundraising

We are delighted and thankful to recognise several donations during this year:

In August 2021, we received a £2,500 bequest from Mike Topps. Mike had volunteered at each of our annual quiz nights and loved to tell the tale of how our charity had indirectly saved his life. Mike had had a heart attack at a football match which he'd won tickets to at our quiz raffle, and it was prompt action by the AFCB staff on site, coupled with having a defibrillator to hand, which saved his life and gave him a few more good years.

Thank also you for the kind donation to club funds from trustee Phil Ward of £100 in October 2021

In November 2021 we were thankful for a generous donation of £500 from Assignments in Marketing, which is owned by the grandparents of one of our members.

Thank you to member Patrick Keogan who donated his Xmas party payment to club funds in December 2021.

Thank you to those people who showed support via Paypal Giving, leading to £90 being received in January 2022.

We were very grateful to receive £9,092 from the National Lottery Communities Fund to enable us to run free to members for 6 months to end March 2022.

Many thanks to Let's Get Digital Round 2 to the value of £1,976 in October 2021 for digital equipment.

Thank you to Tackling Inequalities Fund for £2,400, of which we recognised £2,055 during the 2021/22 year, to pay for sports coaching from October 2021 to May 2022.

Thank you to Sport England for awarding £250 tennis funding in March 2022.

Once again, we thank Singlepoint, our payroll provider, who have donated their services via a Gift in Kind with a value of £216 to provide payroll services free of charge for a number of years in succession.

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 whilst we were closed and were quick to return to support our members in person.

We are very grateful for the contribution that each and every one of our volunteers and supporters has made to Bournemouth Gateway Club - we 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, Christchurch & Poole (BCP) Council. We worked closely with them to ensure everybody's safety as we returned to the building after lockdown. Due to some reorganisation within the council, we are now supported by a new head of youth services. BCP were kind enough to retain our rent at the previous, affordable rate and did not seek to charge for the period up until the end of August 2021 when we were not using the building.

Our thanks also go to BCP for agreeing to waive 50% of our rent for the period from August 2021 to March 2022 to support our commitment to providing our service free to members.

Plans for Future Periods

As we settle back into post lockdown life, it remains clear that for our members it is the routines and mostly the friendships and relationships, which they develop through Gateway Club that are most important to them. In the coming year we plan to focus on continuing to support members to regain and grow their confidence; rebuilding those routines and reconnecting those friendships.

Our aim as we move into 2022-23 is 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 access to people they are comfortable to spend time with either physically or virtually.

It has also become apparent that our members wish to be out and about in their community, meeting friends, taking part in activities and doing all the things that the general population take for granted. We will do our best to support this by holding occasional off-site social events and also encouraging and supporting members to meet independently of Bournemouth Gateway Club.

We are very grateful for the ongoing support of our members, 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, and 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. Since our return post-Lockdown, we operated sessions between 10.30 am and 1pm each Thursday and Friday; and 6pm to 8pm alternate Saturdays when these recommenced.

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 2022, the numbers of people who used and benefitted from our services were as follows:

We ran twice weekly open-air sessions at Winton Recreation Ground between April and mid-July with between 4 and 12 members attending at any session. Zumba and music sessions were live cast on our Facebook feed for members to join in with from home or to watch later.

On returning to our building-based service, we offered sessions for up to 20 members on Thursdays and Fridays from July 2021 onwards and for uncapped numbers of attendees at our Saturday night sessions, when these resumed in September 2021.

Hundreds of welfare phone calls, Facebook chats and group chats helped a large number of beneficiaries. In the period April 21 – March 22, we made 500+ Facebook posts, had 1,138 Facebook likes and had a Facebook page reach of 19,862. At March 2022, our private Facebook social group had a membership of 222 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 conditions, 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. (2021: nil). This was due to a conscious decision to run sessions free of charge to members, to encourage their return to participation in social activities post Lockdown.

We received donations and gifts totaling £3,426 (2021 £1,734). These comprised a £2,500 legacy from Mike Topps; £500 from the grandparents of a member; £100 from one of our Trustees; £110 miscellaneous gifts 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 £20,036 income during the year ended 31 March 2022 (2021: £14,104). This included £2,316 Government grant funding from the coronavirus job retention scheme (CJRS) and workforce retention scheme.

The charity's total expenditure during the year ended 31 March 2022 was £23,283 (2021: £17,240).

Our key areas of expenditure were salaries and wages £13,415 (2021: £13,686); and Let's Get Digital project expenses of £1,950 (2021: £1,091). Due to the pandemic, our premises hire was paid at a discounted cost of £2,499 (2020 £nil as service was not operational).

During the year, we realised a deficit of income over expenditure of £3,247 (2021: £3,135 deficit). As at 31 March 2022, our general (unrestricted) reserves totaled £37,644 (2021: £40,891).

We are conscious that we are unlikely to have 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 the year, we also claimed Government Coronavirus Job Retention Scheme (CJRS) / workforce retention grant funding of £2,316 (2021: £9,105).

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 last two financial years and we are fortunate that we face the 2022-23 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 with deficits being returned in two successive financial years, 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 since 2010. During recent years, 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 regulatory requirement for volunteers to have DBS checks in the way that exists for our charity 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 kept under review 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 2022, unrestricted funds totaled £37,657, equivalent to circa 10.6 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 2022-23 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 be subject to inflationary pressures. We are also keen to ensure that the cost paid by members via their subs is not a barrier to their participation 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 & Poole 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 £1,976 (2021: £2,000) 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	<i>Position Vacant</i>
Secretary	Maxine Hartwell
Trustee	Philip Ward

Bankers	HSBC 59 Old Christchurch Bournemouth, BH1 1EH
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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 2022

Income (Note 3)

Income from:	2022	2021
	£s	£s
Donations and Legacies	3,426	2,987
Charitable Activities	467	-
Income from Investments	4	12
Separate Material Items of Income	16,139	11,105
Total Income	20,036	14,104

All income received is unrestricted funds

Expenditure (Note 4)

Analysis of Expenditure	2022	2021
	£s	£s
Charitable Activities	21,830	15,685
Separate Material Items of Expenditure	608	500
Other Costs	844	1,055
Total Expenditure	23,283	17,240

Net loss before taxation	(3,247)	(3,135)
Tax payable	-	-
Net (loss) / income after taxation	(3,247)	(3,135)
Other recognised gains / (losses)	-	-
Net movement in funds	(3,247)	(3,135)
Total funds brought forward	40,891	44,026
Total funds carried forward	37,644	40,891

Balance Sheet as at 31 March 2022

	2022	2021
	£s	£s
Debtors and prepayments	110	18
Cash at bank and in hand	38,562	42,553
Current assets	38,672	42,571
Creditors - amounts falling due within one year	(668)	(1,320)
Total assets less liabilities	38,004	41,251
Provisions for liabilities	(360)	(360)
Total net assets	37,644	40,891
Funds of the Charity		
Unrestricted reserves	37,644	40,891

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		
Julie Currin		
Signature of director authenticating accounts being sent to Companies House		
Julie Currin		

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.

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 received £2,316 government coronavirus job retention scheme (CJRS) and workforce retention 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

	<p>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	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	<p>Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.</p> <p>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.</p>
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.

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	2022	2021
	£s	£s
Donations and Legacies	3,426	2,987
Charitable Activities	467	-
Income from Investments	4	12
Separate Material Items of Income	16,139	11,105
Total Income	20,036	14,104

All income received is unrestricted funds

Donations and Legacies	2022	2021
	£s	£s
Community Fundraising	-	1,253
Donations and Gifts	3,426	1,734
	3,426	2,987

Charitable Activities	2022	2021
	£s	£s
Members' Christmas Party	130	-
Other Members' Activities	337	-
	467	-

Income from Investments	2022	2021
	£s	£s
Bank Interest	4	12

Separate Material Items of Income	2022	2021
Mencap Gateway Grants	1,976	2,000
Government CJRS / Workforce Retention Grants	2,326	9,105
National Lottery Funding	9,092	-
Tackling Inequalities Funding	2,055	-
Dorset Community Action Network	450	-
Sport England	250	-
	16,139	11,105

Note 4 - Analysis of Expenditure

Analysis of Expenditure	2022	2021
	£s	£s
Charitable Activities	21,830	15,685
Separate Material Items of Expenditure	608	500
Other Costs	844	1,055
Total Expenditure	23,283	17,240
Charitable Activities	2022	2021
	£s	£s
Premises Hire	2,499	-
Salaries and Wages	13,415	13,686
Sessional Payments to Activity Leaders	1,145	375
Cookery Club Costs	19	-
Refreshments Costs	209	-
Members' Christmas Party	171	207
Pantomime Trip Costs	702	-
Art and Craft Materials and Ad Hoc Activities Costs	699	130
Let's Get Digital Project Expenses	1,950	1,091
Tackling Inequality Fund Expenses	960	-
Staff and Volunteer Recruitment & Training	62	195
	21,830	15,685
Separate Material Items of Expenditure	2022	2021
	£s	£s
Insurance	458	-
IT, Printing, Postage & Stationery	80	185
Telephone & Internet	70	315
	608	500
Other Costs	2022	2021
	£s	£s
Payroll Administration	216	216
Accountancy Software	359	347
Companies House Return	13	13
Marketing	24	85
Bank Charges	23	-
Bad Debt Provision	-	260
Independent Examiner's Fee	150	135
	844	756

Note 5 – Fees for examination of the accounts

	This Year £	Last Year £
Independent examiner's fees	150	135
Assurance services other than independent examination	-	-
Tax advisory fees	-	-
Other fees paid to the independent examiner	-	-

Note 6 – Paid Employees

<u>6.1 Staff Costs</u>	This Year £	Last Year £
Salaries and wages	13,415	13,686
Social security costs	-	-
Pension costs (defined contribution pension plan)	-	-
Total Staff Costs	13,415	13,686
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 £8,992 (2021: £8,447).

6.2 Average head count in the year

	This year Number	Last year Number
Fundraising	-	-
Charitable activities	3	2
Governance	-	-
Total	3	2

7 Analysis of Debtors

	This year £	Last year £
Prepayments and accrued income	-	18
Other debtors	110	-
Total	110	18

8 Analysis of Creditors

Amounts falling due within one year

	This year £	Last year £
Trade creditors	-	375
Accruals and deferred income	501	-
Other creditors	167	945
Total	668	1,320

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
Amounts added in current period	475	-
Amounts released to income from previous periods	-	(4,450)
Balance at the end of the reporting period	475	-

Note 9 Movements in Recognised Provisions and Funding Commitment During the Period

	This year £	Last year £
Balance at the start of the reporting period	360	250
Amounts added in current period	150	245
Amounts charged against the provision in the current period	(150)	(135)
Balance at the end of the reporting period	360	360

Note 10 Cash at Bank and in Hand

	This year £	Last year £
Short term deposits	30,061	30,057
Cash at bank	8,391	12,467
Petty Cash	109	29
Total	38,562	42,553

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	40,890	20,036	23,270	-	-	37,656

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	44,026	13,844	16,980	-	-	40,890

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	8,992	-	-	-	8,992	8,447

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 2022 which are set out on pages 12 to 22.

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 2022