

Gay Outdoor Club Limited

Company registration number 8020133 Charity registration number 1158873

Annual Report and Financial Statements Year Ended 31 December 2022

Trustees' Report

Reference and administrative details

The Gay Outdoor Club Limited is a company limited by guarantee. It is known as the Gay Outdoor Club, frequently abbreviated to GOC.

Company registration number: 08020133

Charity registration number: 1158873

Registered office: 27 Old Gloucester Street, London, WC1N 3AX

The following persons served as Trustees during the reporting period, they served for the entire year except where noted:

Mr P.B. Blackburn	Chairman
Mr J. Donald	Resigned 31/12/2022
Miss A. Evans	
Mr I. Rose	Secretary
Mr R. Sheldon	Treasurer
Mr E. Voelcker	
Mr A. Barr	Appointed 09/04/2022
Mr M. Fanning	Appointed 09/04/2022
Mr M. Woollard	Appointed 09/04/2022
Mr K German	Appointed 15/10/2022
Mr M Gilbraith	Appointed 15/10/2022
Ms G Giuffre	Appointed 15/10/2022

Bankers: Lloyds Bank Plc, Tonbridge, Kent; The Bank of Scotland, Dava, Moray

Accountant: Oasis Accounting Ltd, 49 Verdayne Avenue, Shirley, Croydon, CR0 8TW

Structure, governance and management

The Gay Outdoor Club existed as an unincorporated club from 1974. On the 4th April 2012 it was incorporated as a company limited by guarantee and on the 16th October 2014, it was registered as a charity.

The charity is governed by the articles of association of the company which were last revised on the 28th September 2014 (that revision amended the objects clause at the request of The Charity Commission).

Trustees of the charity, who are all unpaid members of the Company, are appointed by the members at the annual general meeting. Trustees are all subject to re-election each year. Trustees are also Directors of the Company.

A further three members perform tasks nationally but choose not to serve as Trustees.

The club operates through 30 local groups, covering every part of Great Britain, and six specialist groups which organise specific activities not normally offered by the local groups. Each group has one or more member to coordinate it and all events are organised by the groups. In most years, the 'Annual Outdoor Gathering', during which the AGM is held, is organised by the Trustees. The AOG and AGM in 2022 was held in July in Stirling.

All of the activities of the club are organised by members on a voluntary basis. We do not employ any paid staff to do this. In particular, no remuneration or expenses was paid to any Trustee except for the re-imbursement of payments made on the charity's behalf or of necessary travel costs when travelling on the business of the charity. We do, however, pay our webmaster (now our former webmaster) as a contractor, to maintain and upgrade the website as required.

Financial review

Taking into account that the club does not experience significant periods of negative cash flow and that income is reasonably predictable, the reserves policy is to aim for reserves of between three and six months of total turnover.

As we noted in our last report, the club's reserves had grown too well above the level specified above. The marketing committee duly looked at a number of opportunities for investment on promoting the club. However, as our membership was already growing, many of these did not seem to represent a good use of our members' money. As a result, the investment agreed for this purpose was insufficient to bring the reserves back within its target range.

The board therefore proposed to the AGM that the membership fees be reduced to the level that they were at before the 2017 AGM. This proposal was rejected by the AGM and the board was urged to look at other ways of spending and investing the money it has accumulated.

At our October board meeting, we agreed to spend money on providing inclusion and diversity training for trustees, group coordinators and other volunteers. We expect this to go ahead over the next few months. We also looked at proposals to provide our volunteers with weekends away, in order to share ideas and encourage best practice. These proposals will be considered in more detail at our April 2023 board meeting.

In addition, with a new webmaster now in place, we are actively looking at priorities for upgrading the website to make it more user-friendly. Once again, we will be considering this in more detail at our April 2023 board meeting.

Finally, in 2024 the club will celebrate fifty years since its foundation. Over the next few months we will be developing proposals to celebrate this milestone, and to take advantage of the opportunity that this presents to make the wider community more aware of who Gay Outdoor Club is and what it does.

The charity has no reserved funds and does not act as custodian trustee for others.

Public benefit statement

The charity trustees have complied with their duty to have due regard to the guidance on public benefit published by The Charity Commission in exercising their powers or duties.

Objectives and activities

The Objects of the company are:

To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of any individuals who have need of such facilities especially, but not exclusively, gay men and women with the object of improving their conditions of life.

The charity achieves its objectives by organising events, which are primarily outdoor recreational activities.

Achievements and performance

During 2022, the Club organised almost 600 events, which brings us back to the level we were at in 2019. One particularly pleasing statistic is that the number of weekend and longer events increased from only 13 in 2021 to 44 in 2022. We are very grateful to the group coordinators and others who made this happen. However, as only a handful of these were in the south of England, there is no room for complacency!

As usual, walking accounted for the largest number of events with 452, which broke down as easy 148, moderate 282, and difficult 22. This includes 26 mountain walks, most of which were classed as difficult, the remainder as moderate. Social, with 79 events, (up from 26 in 2021) swimming, with 50, all in central London, and cycling, with 16, were the next largest categories. Camping & caravanning, climbing and skiing made up the rest.

The club is continuing to improve and develop its website as the main repository for information about the Club and its activities. In addition, around one third of members opt to receive a professionally printed magazine, paid for by a separate subscription.

In order to meet the costs of running the charity, participants in our various activities are encouraged to join as members. On 1st January 2022, the club had 1397 paying members, 59 complimentary members and 128 members on a free trial, making a total of 1584 active members. At 31st December 2022, the corresponding figures were 1408 paying members, 57 complimentary members and 149 members on a free trial, making a total of 1614 active members.

Over the year, the number of active members has increased by 1.9 per cent, and the number of full members (those who have completed their free trial) by a modest 0.6 per cent. After several years of declining membership and all the turbulence caused by Covid, we believe that these increases are to be welcomed.

Approved by the Board on 1st April 2023 and signed on their behalf:

GAY OUTDOOR CLUB LIMITED

Registered Charity number 1158873

Company Number 8020133

ACCOUNTS FOR THE PERIOD FROM 1 JANUARY 2022 TO 31 DECEMBER 2022

Gay Outdoor Club Ltd
Accounts for the period from 1 January 2022 to 31 December 2022

Charity Name Gay Outdoor Club Limited
Working Name GOC
Charity Number 1158873
Company Number 8020133
Registered Office 27 Old Gloucester Street, London, WC1N 3AX

Board of Trustee Directors:

Peter BLACKBURN	
Allyson May EVANS	
Edward Hunter VOELCKER	
Julian Martin DONALD	Resigned 31/12/2022
Ivor ROSE (Secretary)	
Roger SHELDON	
Alexander BARR	Appointed 09/04/2022
Michael FANNING	Appointed 09/04/2022
Mark WOOLLARD	Appointed 09/04/2022
Kevin GERMAN	Appointed 15/10/2022
Martin GILBRAITH	Appointed 15/10/2022
Gabriella GIUFFRE	Appointed 15/10/2022

Independent Accountant Crest Accounting Ltd 49 Verdayne Avenue, Shirley, Croydon, Surrey. CRO 8TW

Bank
Lloyds Bank PLC Tonbridge, Kent

Bank of Scotland Dave, Moray

Gay Outdoor Club Ltd
Statement of Financial Activities
For the period from 1 January 2022 to 31 December 2022

	Unrestricted Funds Period Ended 31 December 2022 £	Restricted Funds Period Ended 31 December 2022 £	TOTAL FUNDS Period Ended 31 December 2022 £	TOTAL FUNDS Period Ended 31 December 2021 £
Incoming Resources				
Income: General	71,808	0	71,808	62,715
Total incoming resources	<u>71,808</u>	<u>0</u>	<u>71,808</u>	<u>62,715</u>
Resources Expended				
Expenses	63,956	0	63,956	48,716
Total Resources expended	<u>63,956</u>	<u>0</u>	<u>63,956</u>	<u>48,716</u>
Net movement in funds	<u>7,852</u>	<u>0</u>	<u>7,852</u>	<u>13,999</u>
Reconciliation of funds				
Total Funds brought forward	<u>84,019</u>	<u>0</u>	84,019	70,020
Total Funds carried forward	<u>91,871</u>	<u>0</u>	<u>91,871</u>	<u>84,019</u>

Gay Outdoor Club Ltd
Balance Sheet as at 31 December 2022

		31 December 2022	31 December 2021
		£	£
Fixed Assets		-	-
Current Assets	Note 3		
Debtors		953	219
Prepayments		2,990	2,949
Cash at bank and in hand		88,200	81,101
Total Current assets		<u>92,143</u>	<u>84,269</u>
Creditors falling due within one year	Note 4	272	250
Net Assets		<u>91,871</u>	<u>84,019</u>
Funds of the Charity			
Unrestricted Funds		91,871	84,019
Restricted Funds		0	0
Total Funds		<u>91,871</u>	<u>84,019</u>

For the year ending 31 December 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

* The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476

* The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime

Chair *Trustee David H. Chalmers*

Date:

1/4/23

Gay Outdoor Club Ltd
Notes to the Accounts

Note 1: Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period.

Basis of Accounting

The financial statements have been prepared on the basis of the historic cost convention and in accordance with the Companies Act 2006 and the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005.

Fund Accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted funds are subjected to restrictions on their expenditure imposed by the donor.

Incoming resources

All incoming resources are recognised once the charity has entitlement to the resources, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Grants and donations are included in the SoFA when the charity has unconditional entitlement to the resources and incoming resources from tax reclaims are included at the same time as the gift to which they relate.

Investment income is included when receivable.

Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred.

Costs of generating funds are those costs incurred in attracting voluntary income.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its members. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include independent examination fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are directly allocated.

Fixed assets

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life as follows:-

Computer equipment - 33.33% straight line basis

No assets are owned by the charity.

Note 2: Trustees Remuneration

No remuneration was paid to the trustees in the 12 month period ended 31 December 2021

Note 3: Current Assets

	<u>2022</u>	<u>2021</u>
<u>Debtors</u>		
Stripe/Go Cardless: Balance Held	953	219
<u>Prepayments:</u>		
AOG	2,286	2,040
Insurance	704	909
Total	<u>3,943</u>	<u>3,168</u>

Note 4: Creditors & Accruals

Amounts falling due within one year:

Accountancy	250	250
Bank charges	22	0
Total	<u>272</u>	<u>250</u>

Note 5: Annual Outdoor Gathering (AOG)

	<u>2022</u>	<u>2021</u>
Income	26,612	39,935
Food Accomodation, Admin	23,140	34,652
Entertainments	1,200	220
Activities	980	34,872
Surplus/(Deficit)	<u>1,292</u>	<u>5,063</u>

Gay Outdoor Club Ltd
Statement of Financial Activities
Year Ended 31 December 2022

	<u>£</u>	<u>£</u>
<u>Income</u>		
Donations & Legacies		95
Charitable Activities:		
National Events inc AOG		26,612
Other Events Income		12,991
Trading Income (advertising/Magazine)		6,380
Subscriptions		23,316
Gift Aid		2,266
Interest		148
		<u>71,808</u>
<u>Expenditure</u>		
Fund-raising Activities:		
Newsletter	7,869	
Advertising & Publicity:		
General	9,639	
Website	500	
Charitable Activities:		
National Events	25,320	
Local Events	11,207	
Management & Administration:		
IT Support	2,728	
Postage/Telephone/Stationery	174	
Affiliation Fees	115	
Insurance	3,021	
Bank Charges	1,429	
Travelling Expenses	809	
Independent Review/Governance	263	
AGM	610	
Miscellaneous	272	
		<u>(63,956)</u>
SURPLUS/(DEFICIT) for Period		7,852
Balance B/F		84,019
Balance C/F		<u>91,871</u>

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE
GAY OUTDOOR CLUB

I report on the accounts of the club for the year ended 2022 which are set out on pages 1 to 7

Respective responsibilities of the 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 trustee's consider that an audit is not required for the year under 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is not subject to audit under law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under section 145 of the 2011 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 the independent examiner's report.

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 you as 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:

1. Which gives me reasonable cause to believe that in any material respect the requirements:
 - To keep the accounting records in accordance with section 386 of the 2006 Act; and
 - To prepare account which accord with the accounting records and comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patricia Jane Ward ACMA, CGMA, MiP
Crest Accounting Ltd
49, Verdayne Avenue, Shirley, Surrey. CR0 8TW

DATE: 8th April 2023