



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

**Trustees' Report and Financial Statements
For the Year Ended 31 March 2019**

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

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Report of the Trustees for the Year Ended 31 March 2019

Achievements and Performance

Overview

For the 2018-19 academic 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 monthly drama workshops, healthy eating and wellbeing, music and movement, arts and crafts, newsgroup and a walking club as well as a number of ad hoc activities such as a bubble workshop, a royal wedding party and visits from The Creature Teachers animal encounter.

Special Projects

We were delighted that the Royal Mencap Society identified funding to enable us to run our 2017-19 Mencap Gateway Award programme. The project ran over an 18-month period from July 2017 to December 2018 and was targeted to enable 15 people to complete the Mencap Gateway Award at any of the three levels – Bronze, Silver or Gold. Funding totalled £4,910 (paid March 2018), of which £2455 was recognised in the year ended 31st March 2019. This funding has enabled us to employ a dedicated member of staff to manage our Gateway Award project.

2018-19 was a great year for the Gateway Awards at Bournemouth Gateway Club. 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 12 members receive their Mencap Gateway Award, certificate and badge. Members achieved; one gold level, six silver and five bronze Mencap Gateway Awards.

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. There has been so much more and we have had such a fantastic year. Everyone has grown in confidence, communication, fitness, teamwork and friendship. It has been a very rewarding experience. Following the end of formal funding we have decided to continue to run the Gateway Award but on a smaller scale.

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 the world with a target of 100 hours of exercise which was completed by March 2019. In our April 2019 award ceremony 23 members received their 'passports', and have had regular postcards from the destination they have 'reached' along the way. This is a huge achievement for so many of our members to have complete 100 hours of exercise. We were lucky enough to be accepted for Mencap funding of this project of which £1,143 was carried forward and recognised in 2018-19. Funds have been used to cover the costs of specialist activity leaders, primarily a weekly zumba teacher and other physical activity leaders. Members have completed, amongst other things, Zumba lessons, team

sports/games and regular community walks as part of the project. We have chosen to continue with the 'Around Europe' challenge.

Events

In April 2018, we held events for members, family, friends and carers providing information on the Mencap Treat Me Well Campaign, with the aim of transforming the way people with a learning disability are treated in hospital. The campaign focus is; Simple adjustments make a big difference. More time, better communication and clearer information can all help to make sure someone with a learning disability is treated well in hospital.

We ran a number of special events during the year such as; World Cup football events, ceramics painting, sessions on The Right To Vote and why it matters, games and sports sessions, rock painting, entertainers etc.

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 2018.

Our popular annual members' Christmas party and buffet held 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. The buffet was sourced from Crumbs – a local charity providing education in catering skills to adults with learning disabilities. 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 pantomime performance of Sleeping Beauty at The Pavilion Theatre. We were able to secure a group rate with free ice cream. This was a popular event just before Christmas.

In early 2018 we arranged a number of social nights for members where staff supported a meet up at a local venue such as indoor crazy golf and a meal out. These were popular and well attended but relied on volunteer staff and are labour-intensive to organise. We would like to continue with these social nights on an occasional basis.

Saturday Club

Saturday club, which runs from 7pm to 9pm 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. In early 2019 we held a member consultation where members could vote on options for Saturday club sessions. The results were that there would be a change of hours, switching from 7-9pm to an earlier session of 6-8pm and also to start a 'supper club' as the new sessions times were so close to dinner time, where members could purchase a light supper for £1. These changes were instigated, on an initial six-month trial basis, from late March 2019.

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 ended 31st March 2019, 31 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 11 Thursday and 12 Friday members each session prepaid for their lunches with their invoices and an average of 15 Thursday and 16 Friday lunches were served at each session over the year.

Donations and Fund Raising

Many thanks to our volunteer Clive Mansbridge who organised a fundraising barn dance at Bournemouth Electric Club in June 2018. This event was thoroughly enjoyed by both members and the general public and having such a mixed event was really popular. This event raised £261 for club funds after expenses.

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 2018 to November 2019. We received £2,315 from the fund paid within the financial year 2018-19. 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 The National Vegetarian Society for a grant of £200 which enabled us to provide a 2 course free vegetarian lunch to all of our members, volunteers and staff during National Vegetarian Week in May 2018. The meals were cooked by our volunteer chefs.

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.

In summer 2018 our two existing members of staff responsible for support/activities and our Gateway Award both left for personal reasons. Following a recruitment process we appointed Samantha Lamb as our support/activities organiser and Rebekah Isaac as our Gateway Award officer. Both have settled into their respective roles well and have proven to be excellent appointments. Anna Reeves continues as service manager. Rebekah Isaac continues with her role beyond the funded period and now splits her time between

running the award and challenge projects and general support / organising within club sessions.

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 autism awareness, health and safety, 'all behaviour has meaning' and first aid training.

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. Over time the building has become a bit run down and there are not any council funds available for refurbishment. We decided that, for our members' benefit, we would redecorate part of the area. In the year 2017-18 we commissioned the redecoration of the front coffee bar area. In February 2019 we were successful in a bid to The National Lottery and received a grant of £9,500 towards further refurbishment of the Embassy Building and some funds towards activities for members. Extensive work was carried out during the calendar year 2019 which included, for example, new tables and chair, new flooring, kitchen worktops, notice boards, refurb of the 'quiet room', decorating of the rear room of the building. The project has made a huge impact on the building and is encouraging new users to the site on other days of the week.

Other Items

May 1st 2017 marked the start of our Employer Duties under the Government's Auto-Enrolment pension requirements. We have registered with NEST (National Employment Savings Trust), but as either 'non-eligible job-holders' or 'workers without qualifying earnings' under the regulatory definitions, none of our employees opted to participate.

Plans for Future Periods

We intend to continue to provide innovative social opportunities that cater to the wide range of skills and abilities that each of our members have.

We are very grateful for the ongoing support of our members and their carers, friends and families. We look forward to continuing to provide social activities relevant to our members' wants and needs; and to welcoming new members during the year ending 31 March 2020 and beyond.

We will continue to run both the Mencap Gateway Award, on a smaller scale and primarily at bronze level and The Mencap Round the World Challenge and look at other ways in which we can measure progress and achievements for our members.

In March 2019 we received £450 from Mencap to fund courses and workshops around sex and relationships and staff will undertake specialist training and prepare courses for 2019-20.

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.

As we look towards 2019/20, we are pleased and proud that we will be celebrating our tenth anniversary in January 2020. In December 2009, Jan the former leader of Winton Gateway as it was then known ran its last session at Linwood School and in January 2010 our Gateway Club was re-launched under the leadership of Anna Reeves with the first session at the Embassy Centre, Brassey Rd, taking place on Saturday 9th January 2010.

To mark this anniversary we are holding a tenth birthday party at Club from 6-8pm on Saturday 4th January 2020. It will be free to attend for all members and supporters and we hope that we will be joined by current and former staff and volunteers who have been such an important part of our development and success over the past ten years.

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 7pm to 9pm 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 2019, the numbers of people who used and benefitted from our services were as follows:

	<u>Average Number of Attendees during 2018-19</u>	<u>Average number of lunches purchased during 2018-19</u>	<u>Total Number of Individual Attendees during 2018-19</u>
Thursday Club	23 (2018: 23.5)	15 (2018: 15.7)	
			91 (2018: 79)
Friday Club	26 (2018: 21.5)	20 (2018: 16.2)	
Saturday Club	23.2 (2018: 23)	-	61 (2018: 74)
<u>Gateway Award</u>	<u>Bronze level</u>	<u>Silver level</u>	<u>Gold level</u>
Number of participants	5 (2018: 7)	6 (2018: 5)	1 (2018: 4)

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 £31,052 (2018: £28,071) income from members for their weekly subs payments. We also received £4,731 (2018: £4,299) from cooked lunch sales.

We were delighted to be awarded £9,500 National Lottery Funding which we have applied to renovation works and other improvements in members' experience.

We recognised £4,048 of Mencap Funding in the year (2018 : £5,270), which was made up of 2017-19 Gateway Award Funding (£2,455), Round the World Challenge Funding (£1,143), and Mencap Sex and Relationships training (£450).

We also received £2,731 from the Co-op Community Fund (2018 : £405) and £416 miscellaneous donations and gifts (2018 : £3,108), these included a gift in kind valued at £216 from Singlepoint Bookkeeping Services Limited, which provides our payroll services free of charge.

Our thanks go to Clive Mansbridge for his ongoing support for our charity. During the year, Clive organised a barn dance at Bournemouth Electric Club which generated £327 income.

In total, the charity recognised £53,458 income during the year ended 31 March 2019 (2018: £46,990).

The charity's total expenditure during the year ended 31 March 2019 was £44,590 (2018: £41,724)

Our key areas of expenditure were salaries and wages £19,120 (2018: £19,609); premises hire £6,864 (2018: £7,230); payments to leaders of sessional activities £3,557 (2018: £2,837); the costs of the Members' Christmas party £800 (2017: £596); and insurance costs £410 (2018: £410).

During the year, we realised a surplus of income over expenditure of £8,869 (2018: £5,266). As at 31 March 2018, our general (unrestricted) reserves totalled £46,362 (2018: £37,493).

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; and more recently a National Lottery Funding grant.

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.

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. The Charity has been fortunate to have received a National Lottery Grant during the year, but it cannot be assumed that such one-off funds will continue and therefore alternative sources of funds, such as from fundraising activities, must be sought. The Charity does have a strong and liquid balance sheet and is confident that the financial sustainability risk has been successfully mitigated for the foreseeable future.

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 have given confidence for us to apply significant levels of charitable funds to invest in upgrading these premises, but 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. Therefore, no funds have been identified for long term investment.

This policy will be reviewed during the year ended 31st March 2020.

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 be between three and six months of operating expenditure.

As at 31 March 2019, unrestricted funds totaled £46,362, equivalent to almost 12.5 months' operating expenditure. We anticipate that this level of reserves will be reduced during 2019-20 and subsequent years due to the one-off nature of the significant grants received in prior years and because expenditure will be incurred on the completion of our refurbishment project. Also, whilst day to day running costs will inevitably subject to

inflationary pressures, our charges to members will be held 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 2019, we recognised grant funding of £4,048 in respect of the 2017-19 Gateway Award grant (£2,455); Round the World Challenge funding (£1,143); and the funding for Mencap sex and relationships training (£450).

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
Secretary	Maxine Hartwell

Professional Advisors

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

Shazuli Iqbal
AAH Accounting Ltd
TC Sports Building
St George's Works
Silver Street
Trowbridge
BA14 8AA

Financial Statements

Statement of Financial Activities (SoFA) for Year Ended 31 March 2019

Income (Note 3)

Income from:	2019	2018
	£s	£s
Donations And Legacies	2,731	3,513
Charitable Activities	36,812	34,584
Other Trading Activities	327	3,609
Income from Investments	41	14
Separate Material Items of Income	13,548	5,270
Total Income	53,459	46,990

All income received is unrestricted funds

Expenditure (Note 4)

Analysis of Expenditure	2019	2018
	£s	£s
Raising Funds	67	453
Charitable Activities	36,456	37,336
Separate Material Items of Expenditure	7,426	3,201
Other Costs	641	734
Total Expenditure	44,590	41,724

Net Income before taxation	8,869	5,266
Tax payable	0	0
Net Income after taxation	8,869	5,266
Other recognised gains / (losses)	0	0
Net movement in funds	8,869	5,266
Total funds brought forward	37,493	32,227
Total funds carried forward	46,362	37,493

Balance Sheet as at 31 March 2019

	2019 £s	2018 £s
Trade debtors	2,420	1,858
Cash at bank and in hand	46,456	42,519
Current assets	48,876	44,377
Creditors - amounts falling due within one year	-2,264	-6,634
Total assets less liabilities	46,612	37,743
Provisions for liabilities	-250	-250
Total net assets	46,362	37,493

Funds of the Charity

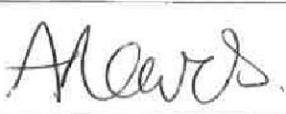


Unrestricted reserves	46,362	37,493
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The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

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		7/12/19
Julie Currin		7/12/19
Signature of director authenticating accounts being sent to Companies House		
Julie Currin		23/12/19

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

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern; Not Applicable

Disclosure of any uncertainties that make the going concern assumption doubtful; Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern. Not Applicable

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	<p>These are included in the Statement of Financial Activities (SoFA) when:</p> <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	<p>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.</p>
Grants and donations	<p>Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).</p> <p>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).</p>
Legacies	<p>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.</p>
Government grants	<p>The charity has not received government grants in the reporting period</p>
Tax reclaims on donations and gifts	<p>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.</p>
Contractual income and performance related grants	<p>This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.</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</p>

	<p>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>
Donated services and facilities	<p>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> <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>
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 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	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	<p>These are capitalised if they can be used for more than one year, and cost at least £1,000.</p> <p>They are valued at cost.</p>
Stocks and work in -progress	<p>Stocks held for sale as part of non-charitable trade are measured at the lower of cost or net realisable value.</p> <p>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.</p> <p>Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.</p>
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	2019	2018
	£s	£s
Donations And Legacies	2,731	3,513
Charitable Activities	36,812	34,584
Other Trading Activities	327	3,609
Income from Investments	41	14
Separate Material Items of Income	13,548	5,270
Total Income	53,459	46,990

All income received is unrestricted funds

Donations and Legacies	2019	2018
	£s	£s
Community Fundraising	2,315	405
Donations and Gifts	416	3,108
	2,731	3,513

Charitable Activities	2019	2018
	£s	£s
Members' Subs - Thursday / Friday	29,831	26,590
Members' Subs - Saturday	1,221	1,480
Cookery Club Income	4,731	4,265
Members' Christmas Party	340	126
Other Members' Activities	689	2,123
	36,812	34,584

Other Trading Activities	2019	2018
	£s	£s
Abbey Life Quiz	0	2,634
Other Fundraising Events	327	975
	327	3,609

Income from Investments	2019	2018
	£s	£s
Bank Interest	41	14
	41	14

Separate Material Items of Income	2019	2018
Mencap Gateway Grants	4,048	5,270
National Lottery Funding	9,500	0
	13,548	5,270

Note 4 - Analysis of Expenditure

Analysis of Expenditure	2019	2018
	£s	£s
Raising Funds	67	453
Charitable Activities	36,456	37,336
Separate Material Items of Expenditure	7,426	3,201
Other Costs	641	734
Total Expenditure	44,590	41,724
 Expenditure on Raising Funds	 2019	 2018
	£s	£s
Staging Fundraising Events	67	453
	67	453
 Charitable Activities	 2019	 2018
	£s	£s
Premises Hire	6,864	7,230
Salaries and Wages	19,120	19,609
Sessional Payments to Activity Leaders	3,557	2,837
Cookery Club Costs	3,025	2,764
Refreshments Costs	794	800
Members' Christmas Party	800	596
Millfield Trip Costs	0	435
Pantomime Trip Costs	440	475
Sandford Holiday Costs	0	789
Art and Craft Materials and Ad Hoc Activities Costs	1,456	1,189
Sports Activities	38	105
Staff and Volunteer Recruitment & Training	311	75
Transport Costs	0	432
Volunteers' Expenses	51	0
	36,456	37,336
 Separate Material Items of Expenditure	 2019	 2018
	£s	£s
Insurance	410	410
IT, Printing, Postage & Stationery	402	817
Telephone & Internet	411	160
Refurbishment, Repairs and Maintenance	5,730	1,454
Staff / Volunteers' Christmas Party	473	360
	7,426	3,201
 Other Costs	 2019	 2018
	£s	£s
Payroll Administration	216	432
Accountancy Software	53	26
Companies House Return	13	13
Marketing	90	0
Bank Charges	39	0
Subscriptions	105	138
Independent Examiner's Fee	125	125
	641	734

Note 5 – Fees for examination of the accounts

	This Year £	Last Year £
Independent examiner's fees	125	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	19,120	19,609
Social security costs	32	-
Pension costs (defined contribution pension plan)	-	-
Other employee benefits	-	-
Total Staff Costs	19,152	19,609

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 £8,653 (2018 : £8,653).

6.2 Average head count in the year

The parts of the charity in which the employees work:

Fundraising

Charitable Activities

Governance

Other

	This Year Number	Last Year Number
Fundraising	-	-
Charitable Activities	3	3
Governance	-	-
Other	-	-
Total	3	3

7 Analysis of Debtors

	This year £	Last year £
Trade debtors	2,420	1,858
Prepayments and accrued income	-	-
Other debtors	-	-
Total	2,420	1,858

8 Analysis of Creditors

Amounts falling due within one year

	This year £	Last year £
Accruals for grants payable	-	-
Bank loans and overdrafts	-	-
Trade creditors	744	1,131
Payments received on account for contracts or performance-related grants	-	-
Accruals and deferred income	1,507	5,503
Taxation and social security	-	-
Other creditors	13	-
Total	2,264	6,634

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	5,503	9,266
Amounts added in current period	1,508	5,503
Amounts released to income from previous periods	-5,503	-9,266
Balance at the end of the reporting period	1,508	5,503

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	125	125
Amounts charged against the provision in the current period	-125	-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	27,937	27,896
Cash at bank	18,003	14,402
Petty Cash	516	221
Total	46,456	42,519

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

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	32,227	46,990	41,724	-	-	37,493

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	8,653	0	0	0	8,653	8,653
Anna Reeves was employed as Service Manager for the Charity, with effect from October 2016.							

Note 13 - Transaction(s) with Related Parties

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount	Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£	£	£	£
Royal Mencap Society	Bournemouth Gateway Club is an affiliate of the Royal Mencap Society	2017-19 Gateway Award	2,455	-	-	-
		Round the World Challenge	1,143	-	-	-
		Sex & Relationships training	450	-	-	-
		Total	4,048	-	-	-

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 2019, which are set out on pages 12 to 23.

Respective Responsibilities of Trustees and Examiner

The Trustees (who are also the Directors of the Company for the purposes of company law) are responsible for the preparation of the accounts. The Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility:

- To examine the accounts under section 145 of the Charities Act
- To follow the procedures laid down in the general Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention

Basis of Independent Examiner's Statement

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention to indicate that:

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



Shazuli Iqbal, AAH Accounting Ltd
TC Sports Building, Second floor, 11A Silver Street, Trowbridge, BA14 8AA
December 2019

