

REGISTERED COMPANY NUMBER: 02774692 (England and Wales)
REGISTERED CHARITY NUMBER: 1048950

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022
FOR
ROCHDALE GATEWAY LEISURE LIMITED**

Wyatt, Morris, Golland Ltd
Statutory Auditors
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ



ROCHDALE GATEWAY LEISURE LIMITED

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FOR THE YEAR ENDED 5 APRIL 2022**

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ROCHDALE GATEWAY LEISURE LIMITED

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2022**

TRUSTEES

Ms. J M Barlow
Miss S T M Burke
Mr A P Collinson
Mr. S Ellis
Mr G T Hill

COMPANY SECRETARY

Mr A J Tweedale

REGISTERED OFFICE

2 Kenion Street
ROCHDALE
Lancashire
OL16 1SN

REGISTERED COMPANY NUMBER 02774692 (England and Wales)

REGISTERED CHARITY NUMBER 1048950

AUDITORS

Wyatt, Morris, Golland Ltd
Statutory Auditors
Park House
200 Drake Street
Rochdale
Lancashire
OL16 1PJ

CHIEF OFFICER

Nancy Wood

BANKERS

National Westminster Bank Plc
Rochdale Branch
Town Hall Square
Rochdale
Lancashire
OL16 1LL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 5 April 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the charity are:

To provide or assist in the provision of facilities for recreation and other leisure-time occupation, in the interests of social welfare, for persons resident in the North West of England, who have the need of such facilities by reason of their learning disabilities or their social and economic circumstances, with the object of improving their conditions of life.

To promote any charitable purpose for the benefit of persons in The North West of England and the neighbourhood thereof, who have learning disabilities.

To meet directly the needs of people with learning disabilities, their families, carers and friends, by their involvement at all levels throughout the organisation in the decision making process.

To actively promote the rights of all individuals, whatever the type or degree of disability to be respected and involved as equal members of society.

To provide a facility for other organisations and groups who wish to include people with learning disabilities in their activities.

To raise awareness of the positive contribution of people with learning disabilities within the community.

The charity has the general aim of contributing to the quality of life of people with learning disabilities and their carers, of the Borough of Rochdale, and neighbouring boroughs, by expanding their horizons through the provision of exciting, challenging and accessible services.

The main objective for the year continues to be providing facilities and opportunities for people with learning disabilities and their carers in the interest of their social welfare, and developing services to meet the continuing needs identified.

The following strategies have been adopted in order to further the company's principal objectives:

1. Provision of respite care through holidays, activity programmes and an Outreach to increase the individual's range of experiences and give carers a break.
2. Provision of day time opportunities (Strive (previously EDI and Libra which have amalgamated), ALPS, Muskaan, New Vision and Activities programmes) for people with learning disabilities to participate in a range of activities based on their individual needs and wishes.
3. Provision of a Short Break Respite Service at Millgate House.
4. Provision of a community centre for general use by the beneficiaries.
5. Provision of various educational and leisure/training opportunities.
6. Provision of a social club for adults with learning disabilities.
7. Provision of a café to provide refreshments, meals and buffet service, run by people with learning disabilities and support staff.
8. Provision of an Outreach Service and Home Care Service to provide support in service users' homes or in the community.

Ensuring our work delivers our aims

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous 12 months. The review looks at the success of each key activity and the benefits they have brought to those groups of people we are set up to help. The review also helps us ensure our aim, objectives and activities remain focused on our stated purposes. We have referred to the guidance contained in the Charity Commissioner's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

OBJECTIVES AND ACTIVITIES

Public benefit

We have complied with the duty in section 4 of the Charities Act 2006 to have due regard to the public benefit guidance published by the Charity Commission.

How our activities deliver public benefits

Our main activities and who we try to help are described above. All our charitable activities focus on the assistance of those with learning disabilities and are undertaken to further our charitable purposes for the public benefit.

Who used and benefited from our services?

Our objects and funding limit the services we provide to those resident in the North West of England. The charity is committed to equal access to its services.

STRATEGIC REPORT

Achievement and performance

Charitable activities

ALPS Group - A day service for adults with learning disabilities, running from Monday to Friday. This group is very active and fills the week with projects, trips out and in house activities. The ALPS Group also provides service users and members of the public with a light stimulation activity.

STRIVE - The EDI & Libra Groups amalgamated in March 2021 to create Strive. EDI was a successfully run day service, established in 1995, for adults who have profound and multiple disabilities. The Libra Group commenced on the 16th October 2016. The Libra service was developed due to the demand for services for people with disabilities. It was based in the main Gateway Centre in the large room at the end of the building, then moved to Lincoln Street when amalgamating with EDI. The Strive service provides individuals with activities and trips out. Strive also has a light stimulation room.

MUSKAAN Group - This single sex service provides day time activities for a group of predominantly, but not exclusively, South Asian Ladies. The success of this project has been recognised and has increased from 3 to 5 days per week for some of the young women, giving them opportunities for new experiences. Work is steered towards the needs identified of the individuals in the group. The service liaises excellently with carers creating a strong foundation based on trust and understanding. The Muskaan service relocated to the Gateway Centre in April 2021.

NEW VISION group - Rochdale Gateway Leisure Ltd took over the service in May 2017 from Together Trust. Since taking over RGL have had new service users joining from both Oldham and Rochdale Borough. New Vision have a lot of lovely individuals attending the service and are hoping to welcome many more.

OTHER SERVICES include-

HARRY SMITH SOCIAL CLUB - A safe and enjoyable environment for people with learning disabilities to socialise. Funding is re-invested into activities and equipment for the Club. The club had a regular attendance of 120 people pre-covid 19 pandemic.

MILLGATE RESPITE SERVICE - A short break, female single-sex respite provision for adults with learning disabilities is provided on the first floor, with provision for both males and females on the second floor. Millgate House Respite Service provides a 24 hour staffed short term support service for individuals, over the age of 19, who have a learning disability. The service provides respite to parents/carers who are cared for in their own home, to enable them to maintain their role as carers. The service has increased from 4 beds to 8 by bringing into service the second floor of Millgate House.

RAINBOWS CAFÉ - Provides a café service and is the 'social hub' of the Gateway Centre. The cafe supports volunteers and workers who have learning disabilities. Rainbows Café receives no funding and is completely self financing. The Café has not been operational since the coronavirus pandemic. It is hoped to re-open the café during the next financial year.

GENERAL ACTIVITIES - Some activities have been running since we opened in 1992. Activities range from social, fitness, educational and vocational. Fully accessible building, ensures activities open to all.

Social or programme related investments - Each project works within its budget but allows opportunities for development of individuals through activities and individualised schemes.

Contribution of Volunteers - Pre-coronavirus pandemic volunteers contributed by providing invaluable support to various projects. These include the Harry Smith Social Club, Rainbows Café, Art classes and Day services. Hopefully these activities will resume once social distancing measures allow during the next financial year.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRATEGIC REPORT

Achievement and performance

Review of activities and achievements

In November 2021, Rochdale Gateway Leisure celebrated 29 years of empowering people with learning disabilities within the community.

Training

The organisation again ran successful training throughout the year using online / virtual methods due to coronavirus restrictions and happily some training was delivered face to face. Training included Infection Control, Safeguarding, Food Hygiene, First Aid, Moving & Positioning of Individuals, Health & Safety, Levels 2 & 3 Diplomas in Health & Social Care and Positive Behaviour Management.

REVIEW OF ACTIVITIES & ACHIEVEMENTS OF PROJECTS

All services were detrimentally affected by the coronavirus pandemic, although the number of service users attending their services increased throughout the year. The local authority and CCG continued to pay providers whilst service users stayed away or returned on a limited basis. During the previous financial year Rochdale Council's Adult Care introduced a banding system which had an effect on services. From July 2020 Rochdale Council introduced payment on actual attendances, with a top up payment to offset the financial losses. The top up payment is to continue until the end of September 2022 and be reviewed by Rochdale Council with a view to it ceasing, which is of a great concern to the charity and discussions are taking place with the Council.

STRIVE

The EDI and Libra services amalgamated in March 2021 to form a new group called Strive based at 3 Lincoln Street, Rochdale OL11 1AH.

Since the coronavirus pandemic, service users have returned on a gradual basis. There are two long-term service users who have still not returned due to concerns over the coronavirus. One new service user joined Strive and there are further possible referrals for the service.

Many activities had to be delivered indoors which included Armchair Exercise, Light Stimulation, Music, Sports, massaging and Movie Time. As the coronavirus restrictions eased, more trips out into the community could be made. The omicron variant of CV-19 impacted on activities between December 2021 and March 2022.

ALPS

The ALPS Service became very busy once many of the coronavirus restrictions eased. One long-term service user stayed away from the service due to their level of vulnerability. Another was absent due to being stranded abroad because of coronavirus restrictions. Other than this, attendance was strong.

In-house activities included Cricket, Football, Parachute, Ball Games, Arts & Crafts, Massage & Beauty, Science Projects, Jigsaws, Cook & Eat, Board Games, Computers & Xbox and Drives Out.

As restrictions eased more community activities were accessed, however the omicron variant of CV-19 impacted activities between December 2021 and March 2022.

NEW VISION SERVICE

Service users returned to the New Visions Service as coronavirus restrictions eased, however two services users stayed away throughout much of the financial year due to fears over coronavirus. Some activities did happen in the community but the omicron variant of the coronavirus did restrict this between December 2021 and March 2022.

The New Vision Service did gardening activities with Get Up & Grow which this year was delivered by Haley Watson on a face to face way instead of virtually which was very popular with the staff and beneficiaries.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRATEGIC REPORT

Achievement and performance

New Visions continues to provide a much valued service since it transferred from The Together Trust to RGL. They have also continued their gardening project that utilises their greenhouse, growing lots of produce such as tomatoes, peppers and chilli peppers, which are used in the cooking group.

Interest in the service has been shown from Rochdale Council in view of providing new referrals to the service as society begins to emerge from the coronavirus pandemic.

Michelle Heaton was appointed as Lead Support for New Vision in March 2022.

MUSKAAN

The Muskaan Female Single Sex Service relocated to the Gateway Centre in April 2021 in order to make financial savings due to cuts in funding because of the new banding system imposed by Rochdale Council. A number of the ladies fell into Bands A & A+ which means the service received less funding. Service users gradually returned to Muskaan throughout the financial year.

Many activities continued to be delivered whilst adhering to social distancing which included Armchair Exercise, Music, Sports, Bowling, Rounders, Bottcha, Boules, Dancing, Bingo, Jenga, Cards, Boardgames, Jigsaws, Beauty, Fitness Classes, Bollywood Dancing, Henna, Movie Time, Retail Therapy, and Cash Washing. The Muskaan Service did gardening activities with Get Up & Grow which this year was delivered by Haley Watson on a face to face way instead of virtually which was very popular with the ladies.

The ladies accessed the local park and other green spaces for walks, and started to access more community activities but these were impacted by the omicron variant of CV-19 between December 2021 and March 2022.

THE HARRY SMITH SOCIAL CLUB

The Harry Smith Social Club has been in existence for over 30 years. Unfortunately it had to close in March 2020 due to the coronavirus pandemic and has remained closed. Prior to the closure the club accommodated 120 plus members, supported 15 volunteers and offered a wide range of activities, which included a disco, live acts, bingo and competitions along with other activities. A grant was received from Rochdale's Community Respond Repair Recover fund to subsidise the opening of the club but with the event of the Omicron variant of the coronavirus it was decided that the infection rate was too high. Action Together agreed that the grant could be rolled over to the following financial year.

A successful claim on the business interruption insurance policy allowed a payment to staff to compensate for loss of earnings and a contribution towards the central business function.

THEME THURSDAY

Theme Thursday began during the 2020 / 2021 financial year providing a different theme each evening on a fortnightly basis. An evening meal was provided as part of the admission cost and its popularity increased. Unfortunately it had to close in March 2020 due to the coronavirus pandemic and remained closed through-out that financial year and all of the financial year 2021 / 2022. A grant was received from Rochdale's Community Respond Repair Recover fund to subsidise the opening of the club but with the event of the Omicron variant of the coronavirus it was decided that the infection rate was too high. Action Together agreed that the grant could be rolled over to the following financial year.

THE MILLGATE RESPITE SERVICE

This has proven successful over the year in providing a Short Break Service. There has been 1 user in residence since November 2005 on the first floor. This has allowed other service users - currently only women due to the cultural requirements of the lady already living there, to access respite. The second floor has been opened for both male and female service users, and this has seen a steady increase in demand. To meet the cultural requirements of the service users and allow the service to be accessible to all, Asian - Punjabi Mirpuri and Urdu speaking workers, and English speaking workers have been employed. Training again had to be done online due to social distancing which included Infection Control, Safeguarding, First Aid and Moving & Positioning of Individuals.

The impact of the coronavirus pandemic reduced attendance, although the service did remain functioning. Staffing 'bubbles' had to be created again in order to adhere to infection control measures and Lateral Flow Testing and regular PCR testing placed additional pressure on staffing time. As the coronavirus restrictions eased, more service users attended respite.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRATEGIC REPORT

Achievement and performance

The annual CQC inspection was conducted remotely online. A 'Good Standard' outcome was maintained by the service.

RAINBOWS CAFE

Rainbows Café has been closed since March 2020 due to the coronavirus pandemic and remained closed at the end of the 2021 / 2022 financial year. One member of staff was redeployed to New Visions as a Support Worker. The café was the 'social hub' of the Gateway Centre and it supported and allowed for volunteers with disabilities to find meaningful employment. It is hoped that the café will re-open during the next financial year to provide a meaningful activity for the Muskaan Service users and provide some revenue.

Employment of disabled people

Volunteers were employed in the past who may have physical or learning disabilities in the Harry Smith Social Club, Rainbows Café, Theme Thursday and ALPS. As the restrictions ease, the charity will once again offer volunteering roles to individuals.

Financial review

Investment policy

The trustees have considered the most appropriate policy for investing funds and have found that a building society or bank deposit account meets their requirements.

Reserves policy

To manage financial risks it is a policy of the charity to maintain unrestricted funds, which are free reserves of the charity, at a level which equate to approximately 3 to 6 months unrestricted expenditure. This provides enough funds to cover management, administration and support costs.

The financial position of the charity as at 5 April 2022 was showing:-

	£
Unrestricted funds	463,620
Restricted funds	123,872
Total funds	<u>587,492</u>

The principle funding of the charity is from service users personal budgets.

At 5 April 2022, Rochdale Gateway Leisure had free reserves of £339,286.

Going concern

The trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern. As was the case during the previous financial year, the Covid-19 pandemic has had an impact on the charity in respect of the lockdown and Covid-19 guidelines on health and safety in terms of social distancing and other issues. This has impacted on the charity in the short term rather than affecting the charity's ability to continue as a going concern, and the majority of service users have returned. New referrals and enquiries about possible new service users are being made from the local authority. In future years, the trustees are making the following improvements to help mitigate the risks to the charity.

Day Services - RGLL are continuing to be prudent in the recruitment of staff in order to keep staffing costs as low as possible. The consultation process is with Rochdale Council and is close to being concluded. Rochdale Council are still insisting that payment is not made to providers if service users do not attend. A top up to meet the shortfall is to be paid until the end of September 2022, and a review is to take place. There has been an increase in the amount of funding for the payment bands from RBC, but there is still concern over the amount paid for service users falling into Band A, and if the charity is paid on attendance only.

Respite - There has been an increase in revenue as the coronavirus restrictions eased and there has been an increase in interest in the service generally.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRATEGIC REPORT

Future plans

The company is committed to promoting its objectives and supporting appropriate developments for now and in the future

The effect of the coronavirus pandemic impacted massively on the charity both in the previous and this financial year. Social distancing and infection control measures saw a reduction in the level of services being offered, and coronavirus will continue to have an impact until the 'new normal' is established.

New approaches to delivering sessions using technology continue to be explored.

In addition to the threat and challenges posed by the coronavirus, Rochdale Council continued to consult with providers about changing the way it funds day services. Rochdale Council has introduced bandings, which saw many beneficiaries having their day service funding reduced, and others having theirs increased. The Local Authority is still pressing on with its intention to only pay for service users on actual attendance. Top up payments have been made by RBC up to the end of September 2022, with the intention of ceasing the top up payment from 1st October 2022. The charity is continuing to work with other providers in the borough to reverse this decision.

The charity continues to work hard to adopt to and work with the challenging and changing economic realities in the present times.

The introduction of personal budgets continues to drive change, with sessional costs replacing the more traditional way of costing services. Cash budgets, whereby families, carers or brokers administer individuals' budgets are gaining in popularity, and this too is driving change away from the more traditional way of costing services to one of a sessional nature.

More specifically the plans for the various projects are:

ALPS

The ALPS group will start to access more community based activities. During the past two years the group has been forced to deliver the majority of its activities indoors. The group is planning to improve the look and feel of their service by turning the patio into a garden type area.

STRIVE

It is being proposed that the studded walls be taken down in the Strive building so opening up the inside. This will improve ventilation, allow more natural light into the centre of the building and increase the room to accommodate more service users. More activities in the community will be possible as coronavirus restriction reduce or cease.

The lease with RBC for the building is due. There is a proposed rent increase, however the charity will be granted the use of the land adjacent to the building which can be fenced off and used as secure overnight parking.

New Vision Service

As in the previous year plans remain in place to renovate the New Visions building and develop the grounds in which it sits. When the building premises are updated, the charity will be able to promote the service to potential beneficiaries within both Oldham and Rochdale so increasing RGLL's reach. However, due to the impact of coronavirus it has been difficult to pursue the plans. Talks with Oldham Council will be re-entered into with view to acquiring the property. Uptake of services from existing beneficiaries and enquiries from, and the attendance of new beneficiaries is adding confidence for the future of New Visions. As with the other services, New Visions is looking forward to accessing more community based activities.

Inclusion Service

The charity's Inclusion Service was used to provide advice to the South Asian community. This service was absorbed into the Rochdale Solutions service which was subsequently decommissioned by Rochdale Council. It is planned to identify appropriate grant funding to re-instate the Inclusion Service.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRATEGIC REPORT

Aashiyana Asian Carers Group

The charity's Aashiyana Carers Group has been missed by its beneficiaries following funding being ceased by Rochdale Council. It is planned to seek alternative funding to provide a service for the carers from Rochdale Gateway Centre again. A consultation process funded by Mencap to produce information in Urdu was conducted in March 2022. The 4 consultation days were held in the Gateway Centre, and the attendees were mainly the same people who attended the past Aashiyana Carers meetings. All the attendees enjoyed seeing one another and voiced their opinion that the present organisation that had the contract for delivering carers' services in Rochdale were not addressing the needs of the South Asian Community adequately.

Muskaan

Of all of the groups, the Muskaan service has been most affected by Rochdale Council's funding changes. Many of the ladies fall into the band 'A' category, which pays the least. Service users have been gradually returning to the service and new service users and enquiries and referrals are being received from Rochdale Council.

Theme Thursday

It is planned to resume Theme Thursdays as coronavirus restrictions reduce and cease. A grant was received from Rochdale's Community Respond Repair Recover fund to subsidise the opening of the club but with the event of the Omicron variant of the coronavirus it was decided that the infection rate was too high. Action Together agreed that the grant could be rolled over to the following financial year.

Harry Smith Social Club

It is planned to resume the Harry Smith Social Club on Fridays once the social distancing measures allow. A grant was received from Rochdale's Community Respond Repair Recover fund to subsidise the opening of the club but with the event of the Omicron variant of the coronavirus it was decided that the infection rate was too high. Action Together agreed that the grant could be rolled over to the following financial year.

Millgate Short Break Respite Service

To provide respite for people from neighbouring boroughs of Rochdale. RGLL continue to receive positive reports from the Care Quality Commission. The service has received more enquiries and the number of bed nights has increased. It is planned to have a lead support in place and if demand continues to increase more lead support hours can be provided, so developing the service. A new Registered Manager will be appointed as the present one is due to retire.

Rainbows Café

It is hoped that Rainbows café can re-open once the social distancing measures allow. There could well be input from the Muskaan ladies now they have relocated to the Gateway Centre.

Rochdale Gateway Leisure Ltd. is committed to developing services and meeting the requirements of people with learning disabilities across the Borough of Rochdale. It is a company that has been viewed locally and regionally as a model of good practice in the modernisation of day services agenda. Therefore, we are promoting the development of project/activity based provisions to support the Individualised Budgets that people with learning disabilities are receiving thus reaching out to more people and allowing them more choice in accessing meaningful facilities. RMBC's Approved Provider List was replaced by GM Learning Disability and Autism Ethical Purchasing System to widen the tendering opportunities with the new Approved Provider List and tendering process, this will also include services for Autism needs. Rochdale Gateway is an approved provider for GM Learning Disability and Autism Ethical Purchasing System. This widens the scope of working with the neighbouring boroughs for Rochdale Gateway.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale Gateway Leisure Limited is a company limited by guarantee governed by its Memorandum and Articles of Association dated 24th of November 1992 and amended to allow for current governance arrangement on 29th June 1995. The Memorandum of Association was amended on the 20 July 2015 to expand the opportunities from the Rochdale borough, to the North West of England.

Rochdale Gateway Leisure Limited is registered as a Charity with the Charity Commission. Anyone over the age of 18 can become a member of the company and there are currently five members. Each member guarantees to pay £1 on the winding up of the company.

Recruitment and appointment of new trustees

The Directors, who are the trustees, are appointed by the members in the general meeting and are collectively known as the Board. At each AGM, one third of the Directors retire by rotation, the longest in office are eligible for re-election. Other than a retiring trustee, the only people eligible for election as trustees are those either nominated by the Board or member giving not less than 5 and not more than 21 days written notice of a nomination. The Board has the power to co-opt trustees, but such people only hold office until the AGM, and do not count in determining those retiring by rotation, but are eligible for election if nominated in accordance with the normal rules.

The trustees who served during the year, together with any changes up to the date of approving this report are listed on page 1.

Due to the coronavirus pandemic measures, there had not been any face to face meetings during the financial year.

Organisational structure

The Management Committee are in overall control of the Company, and various sub committees monitor the individual activities. All the committees meet on a regular basis between 4 and 8 weeks. The day to day management is undertaken by paid employees who report to the various committees (steering groups) in which trustees are involved. Lead members of staff report back to the trustees.

Induction and training of new trustees

New trustees undergo an orientation day to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other trustees. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Related parties

The charity has working partnerships with Rochdale Borough Council, Learning Disabilities Partnership Board, RBC Provider Forum, Learning and Skills Council, Community Base Network, Action Together and Oldham Borough Council. These partnerships serve in meeting the requirements of the services the charity provides, and promoting its objectives.

Benchmarks

Rochdale Gateway continues to be a successful employer, an outperforming place to work, and having a clear commitment to sustainability.

A CQC- Care Quality Commission rating good for respite

Risk management

The major risks, to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

These include:-

1. Regular review of the risks the charity may face;
2. The establishment of systems and procedures to mitigate those risks identified in the plan;
3. The implementation of the procedures designed to minimise any potential impact on the charity should those risks materialise.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Rochdale Gateway Leisure Limited for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Wyatt, Morris, Golland Ltd, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 30 Nov 2022 and signed on the board's behalf by:

S. Ellis

Mr. S Ellis - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Opinion

We have audited the financial statements of Rochdale Gateway Leisure Limited (the 'charitable company') for the year ended 5 April 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 5 April 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF ROCHDALE GATEWAY LEISURE LIMITED

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The extent to which the audit was considered capable of detecting irregularities including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

- we identified the laws and regulations applicable to the company through discussions with directors and other management, and from our commercial knowledge and experience of charities;

- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Charities Act 2011 and Companies Act 2006 and

- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence where necessary,

- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud and

- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;

- tested journal entries to identify unusual transactions;

- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and

- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;

- enquiring of management as to actual and potential litigation and claims; and

- reviewing correspondence with HMRC.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROCHDALE GATEWAY LEISURE LIMITED**

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Wyatt, Morris, Golland Ltd

Statutory Auditors

Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006

Park House

200 Drake Street

Rochdale

Lancashire

OL16 1PJ

A large, stylized handwritten signature in black ink, appearing to read 'Wyatt', is written over the right side of the page, partially overlapping the address text.

Date: 30 November 2022

ROCHDALE GATEWAY LEISURE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	54,618	4,909	59,527	61,115
Charitable activities					
Charitable activities		1,341,923	-	1,341,923	1,082,408
Other income		-	-	-	30,000
Total		<u>1,396,541</u>	<u>4,909</u>	<u>1,401,450</u>	<u>1,173,523</u>
EXPENDITURE ON					
Charitable activities	4				
Charitable activities		<u>1,210,247</u>	<u>823</u>	<u>1,211,070</u>	<u>1,222,805</u>
NET INCOME/(EXPENDITURE)					
Transfers between funds	15	186,294 85,939	4,086 (85,939)	190,380 -	(49,282) -
Net movement in funds		<u>272,233</u>	<u>(81,853)</u>	<u>190,380</u>	<u>(49,282)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		191,387	205,725	397,112	446,394
TOTAL FUNDS CARRIED FORWARD		<u><u>463,620</u></u>	<u><u>123,872</u></u>	<u><u>587,492</u></u>	<u><u>397,112</u></u>

The notes form part of these financial statements

BALANCE SHEET
5 APRIL 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	10	124,334	2,206	126,540	145,150
CURRENT ASSETS					
Debtors	11	184,248	-	184,248	210,329
Cash at bank and in hand		202,240	121,666	323,906	244,988
		<u>386,488</u>	<u>121,666</u>	<u>508,154</u>	<u>455,317</u>
CREDITORS					
Amounts falling due within one year	12	(47,202)	-	(47,202)	(203,355)
NET CURRENT ASSETS		<u>339,286</u>	<u>121,666</u>	<u>460,952</u>	<u>251,962</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>463,620</u>	<u>123,872</u>	<u>587,492</u>	<u>397,112</u>
NET ASSETS		<u>463,620</u>	<u>123,872</u>	<u>587,492</u>	<u>397,112</u>
FUNDS	15				
Unrestricted funds				463,620	191,387
Restricted funds				123,872	205,725
TOTAL FUNDS				<u>587,492</u>	<u>397,112</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2022.

The members have not deposited notice, pursuant to Section 476 of the Companies Act 2006 requiring an audit of these financial statements.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been audited under the requirements of Section 145 of the Charities Act 2011.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 30.11.22 and were signed on its behalf by:

S. Ellis
Mr. S Ellis - Trustee

ROCHDALE GATEWAY LEISURE LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2022**

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	<u>157,477</u>	<u>(62,906)</u>
Net cash provided by/(used in) operating activities		<u>157,477</u>	<u>(62,906)</u>
 Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(1,929)</u>	<u>(1,680)</u>
Net cash used in investing activities		<u>(1,929)</u>	<u>(1,680)</u>
 Change in cash and cash equivalents in the reporting period		<u>155,548</u>	<u>(64,586)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>168,358</u>	<u>232,944</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>323,906</u></u>	<u><u>168,358</u></u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2022**

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	190,380	(49,282)
Adjustments for:		
Depreciation charges	19,722	24,705
Loss on disposal of fixed assets	817	-
Decrease/(increase) in debtors	26,081	(64,648)
(Decrease)/increase in creditors	(79,523)	26,319
Net cash provided by/(used in) operations	157,477	(62,906)

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	3,449	3,092
Notice deposits (less than 3 months)	320,457	241,896
Overdrafts included in bank loans and overdrafts falling due within one year	-	(76,630)
Total cash and cash equivalents	323,906	168,358

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 6.4.21 £	Cash flow £	At 5.4.22 £
Net cash			
Cash at bank and in hand	244,988	78,918	323,906
Bank overdraft	(76,630)	76,630	-
	168,358	155,548	323,906
Total	168,358	155,548	323,906

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from the date of authorising these financial statements. Whilst they are aware there is uncertainty in local authority & government funding they are confident they provide a much needed service at a value for money cost and are in regular contact with sponsoring local authorities to secure their on-going financial support.

Income

The accounts include income on the following basis:-

Grants received and personal budgets are credited over the period to which they relate. Where grants are not period based but are for a specific purpose they are credited in the year in which the grants are received.

Capital grants are included when received and treated as restricted funds.

Respite care income, rents and café receipts are credited to income when receivable.

Donations of non-cash items are included at the directors estimate of the market value.

Government grants - Covid 19

Government grants are recognised when there is reasonable assurance that the company will comply with the conditions attaching to the grant and the grant will be received.

Following the outbreak of the Covid-19 Pandemic the company furloughed members of staff and took advantage of the government job retention scheme. Grant income is accrued for in the period matching the period the wages were due for.

Expenditure

Resources expended are included in the statement of financial activities on an accruals basis, inclusive of any V.A.T. which cannot be recovered.

Certain expenditure is directly attributable to specific activities and has been included in those cost categories. Certain other costs which are attributable to more than one activity are apportioned across cost categories on the basis of the directors' best estimate.

Governance costs are those incurred in connection with constitutional and statutory requirements.

Allocation and apportionment of costs

Costs are allocated dependent on the premises and services they relate to. The allocation of restricted expenses are in line with the restricted funds purpose. Costs which are not directly attributable to an activity are allocated on the trustees best estimate.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2.5% on cost
Leasehold property improvements	- 20% on cost
Equipment	- 25% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

At each balance sheet date, the Charity reviews the carrying amounts of its property, plant and equipment to determine whether there is any indication that any items of property, plant and equipment have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the assets, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

If the recoverable amount of an asset is estimated to be less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. Impairment loss is recognised as an expense immediately.

Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of its recoverable amount and would have been determined (net of depreciation) had no impairment loss been recognised for the asset in prior years. A reversal of an impairment loss is recognised as income immediately.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Separate asset accounts are not maintained to represent each fund if a better return is obtained by consolidating the assets. However, there should always be sufficient net assets to represent the total funds and the assets should be readily accessible dependant on the fund involved. The directors intend that where a surplus is generated on unrestricted funds in any year, subject to any designation of the funds, the surplus should increase the general reserves which are available to fund the charity's future requirements should future funding not be available.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Significant judgements and estimates

In the process of applying the entity's accounting policies management have not made any judgements that would have a significant effect on the amounts recognised in the financial statements. No estimations have been made that would have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	2,275	1,259
Grants - Revenue	57,252	59,856
	<u>59,527</u>	<u>61,115</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

2. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Furlough income	11,968	25,525
OMBC Covid grant	12,580	7,088
RMBC Covid grant	-	7,484
LCC Covid grant	7,584	19,759
Action Together	4,909	-
RMBC Workers Grant	20,211	-
	<u>57,252</u>	<u>59,856</u>

3. INCOME FROM CHARITABLE ACTIVITIES

		2022	2021
	Activity	£	£
Care Allowance	Charitable activities	975,354	908,003
Respite care income	Charitable activities	329,922	157,072
Rents receivable	Charitable activities	200	-
Transport income	Charitable activities	19,924	13,054
Pool table, photocopier, etc	Charitable activities	2	7
Sundry income	Charitable activities	500	699
Service user and lunch contributions	Charitable activities	16,021	3,573
		<u>1,341,923</u>	<u>1,082,408</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 5)	Totals
	£	£	£
Charitable activities	<u>1,192,279</u>	<u>18,791</u>	<u>1,211,070</u>

5. SUPPORT COSTS

	Finance	Governance costs	Totals
	£	£	£
Charitable activities	<u>666</u>	<u>18,125</u>	<u>18,791</u>

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Auditors remuneration	4,200	5,250
Depreciation - owned assets	19,722	24,705
Other operating leases	3,959	3,905
Deficit on disposal of fixed assets	817	-
Other non audit services - Accountancy	2,100	-
Other non audit services	<u>5,258</u>	<u>-</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2022 nor for the year ended 5 April 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2022 nor for the year ended 5 April 2021.

8. STAFF COSTS

	2022	2021
	£	£
Wages and salaries	845,137	874,012
Social security costs	58,603	61,848
Other pension costs	65,215	41,512
	<u>968,955</u>	<u>977,372</u>

The average monthly number of employees during the year was as follows:

	2022	2021
	50	51
Admin and support staff	<u>50</u>	<u>51</u>

No employees received emoluments in excess of £60,000.

The combined salaries of the Chief Officer and the Administration and Finance Manager were £89,685 in the year (2021 - £96,332).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	61,115	-	61,115
Charitable activities			
Charitable activities	1,082,408	-	1,082,408
Other income	30,000	-	30,000
Total	<u>1,173,523</u>	<u>-</u>	<u>1,173,523</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,209,898	12,907	1,222,805
NET INCOME/(EXPENDITURE)	(36,375)	(12,907)	(49,282)
Transfers between funds	13,902	(13,902)	-
Net movement in funds	<u>(22,473)</u>	<u>(26,809)</u>	<u>(49,282)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	213,860	232,534	446,394
TOTAL FUNDS CARRIED FORWARD	<u>191,387</u>	<u>205,725</u>	<u>397,112</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

10. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property improvements £	Equipment £
COST			
At 6 April 2021	193,433	21,505	187,229
Additions	-	-	1,929
Disposals	-	-	(27,160)
At 5 April 2022	193,433	21,505	161,998
DEPRECIATION			
At 6 April 2021	92,217	21,505	178,046
Charge for year	5,642	-	6,282
Eliminated on disposal	-	-	(27,160)
Charge written back	-	-	-
At 5 April 2022	97,859	21,505	157,168
NET BOOK VALUE			
At 5 April 2022	95,574	-	4,830
At 5 April 2021	101,216	-	9,183
	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 6 April 2021	47,771	145,205	595,143
Additions	-	-	1,929
Disposals	(5,975)	-	(33,135)
At 5 April 2022	41,796	145,205	563,937
DEPRECIATION			
At 6 April 2021	40,114	118,111	449,993
Charge for year	1,026	6,772	19,722
Eliminated on disposal	-	-	(27,160)
Charge written back	(5,158)	-	(5,158)
At 5 April 2022	35,982	124,883	437,397
NET BOOK VALUE			
At 5 April 2022	5,814	20,322	126,540
At 5 April 2021	7,657	27,094	145,150

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	129,615	106,299
Other debtors	1,000	36,000
Prepayments and accrued income	53,633	68,030
	<u>184,248</u>	<u>210,329</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Bank loans and overdrafts (see note 13)	-	76,630
Trade creditors	9,875	81,013
Other creditors	220	-
Pension creditor	4,912	4,997
Accruals and deferred income	32,195	40,715
	<u>47,202</u>	<u>203,355</u>

13. LOANS

An analysis of the maturity of loans is given below:

	2022	2021
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	76,630
	<u>-</u>	<u>76,630</u>

The overdraft on unrestricted funds is off set against the balance held for restricted funds and only one bank account is held.

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022	2021
	£	£
Within one year	<u>5,100</u>	<u>5,100</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

15. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
Unrestricted funds				
General fund	152,187	186,294	85,939	424,420
Redundancy	39,200	-	-	39,200
	<u>191,387</u>	<u>186,294</u>	<u>85,939</u>	<u>463,620</u>
Restricted funds				
Day services - Muskaan	1,233	-	(1,233)	-
Day services - Special care (EDI)	55,944	-	(55,944)	-
Day services - ALPS	28,762	-	(28,762)	-
Voluntary services	359	-	-	359
Aashiyana	40,853	-	-	40,853
Short Breaks	33,545	-	-	33,545
Minibus fund	3,029	(823)	-	2,206
Allocated transfers: Special care (EDI)	14,000	-	-	14,000
Allocated transfers - ALPS	20,000	-	-	20,000
Allocated services - Muskaan	8,000	-	-	8,000
Action Together	-	4,909	-	4,909
	<u>205,725</u>	<u>4,086</u>	<u>(85,939)</u>	<u>123,872</u>
TOTAL FUNDS	<u>397,112</u>	<u>190,380</u>	<u>-</u>	<u>587,492</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,396,541	(1,210,247)	186,294
Restricted funds			
Minibus fund	-	(823)	(823)
Action Together	4,909	-	4,909
	<u>4,909</u>	<u>(823)</u>	<u>4,086</u>
TOTAL FUNDS	<u>1,401,450</u>	<u>(1,211,070)</u>	<u>190,380</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
Unrestricted funds				
General fund	174,660	(36,375)	13,902	152,187
Redundancy	39,200	-	-	39,200
	<u>213,860</u>	<u>(36,375)</u>	<u>13,902</u>	<u>191,387</u>
Restricted funds				
Day services - Muskaan	15,135	-	(13,902)	1,233
Day services - Special care (EDI)	55,944	-	-	55,944
Day services - ALPS	28,762	-	-	28,762
Voluntary services	359	-	-	359
Inclusion project	11,459	(11,459)	-	-
Aashiyana	40,853	-	-	40,853
Short Breaks	33,895	(350)	-	33,545
Minibus fund	4,127	(1,098)	-	3,029
Allocated transfers: Special care (EDI)	14,000	-	-	14,000
Allocated transfers - ALPS	20,000	-	-	20,000
Allocated services - Muskaan	8,000	-	-	8,000
	<u>232,534</u>	<u>(12,907)</u>	<u>(13,902)</u>	<u>205,725</u>
TOTAL FUNDS	<u>446,394</u>	<u>(49,282)</u>	<u>-</u>	<u>397,112</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,173,523	(1,209,898)	(36,375)
Restricted funds			
Inclusion project	-	(11,459)	(11,459)
Short Breaks	-	(350)	(350)
Minibus fund	-	(1,098)	(1,098)
	<u>-</u>	<u>(12,907)</u>	<u>(12,907)</u>
TOTAL FUNDS	<u>1,173,523</u>	<u>(1,222,805)</u>	<u>(49,282)</u>

Transfers between funds

The charity still operates Day Services but the funding arrangements changed in 2017. The charity is no longer grant funded instead individuals are charged for the service (the individuals generally receive a individual budgets/allowances). Where there is a shortfall in any year between costs and amounts charged this is met by the restricted fund. During the year ended 5th April 2022 the restricted funding on the day services for Muskaan, EDI and Alps were fully utilised due to reduced funding.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2022**

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2022.

17. DESIGNATED RESERVES

The directors decided to transfer reserves from unrestricted funds to specific designated reserves in 2011. These reserves will remain available to meet the costs of redundancy should fundamental funding be withdrawn.

18. RESTRICTED FUNDS

EDI, ALPS, Libra and other activity programmes provide day time opportunities for people with learning disabilities including education, training, leisure and social inclusive opportunities. These are funded via individual's personal budgets provided by Rochdale M.B.C. During the year ended 5th April 2022 the restricted funding on the day services for Muskaan, EDI and Alps were fully utilised due to reduced funding.

The Voluntary Service provided volunteering opportunities for people with learning disabilities and provided opportunities for those wishing to volunteer within disability services including 2's company and 1 to 1 friendship service. The service has currently been suspended due to a lack of specific funding.

Muskaan is a project set up in response to the need for a culturally sensitive, secure gender respite care service for adult women from South Asian communities funded via individual's budgets provided by Rochdale M. B. C. As the work of the single sex project incorporates the work of this service the trustees have agreed the transfer of the balance of the single sex project to Muskaan.

Aashiyana Asian Carers Group is a support group for Asian carers of people with disabilities, which meets once a month to exchange information, involve carers in activities and offer training. The group is funded via Carers Grant Funding, Carers Resource Centre.

The Short Breaks project (formally Saturday project) provides respite care for the full-time carers of children and young adults with learning disabilities. Funding was provided by Rochdale Metropolitan Borough Council via the carers grant. This funding ceased in the year ended 5th April 2017. A Short Breaks Service is now running for Thursday Evenings.

Minibus fund - relates to funds being received to purchase a new minibus. A minibus was purchased in the year 2015 and the fund is now being reduced by the depreciation charge.

Action Together - these grants were received to support the Thursday Evening Club and the Harry Smith Social Club re opening after the Covid-19 pandemic. Due to the Omnicron variant further delays happened so the money will be spent from April 2022.

Allocated transfers:-

The directors have considered it prudent to identify a part of certain projects restricted funds to provide for redundancy costs should the project be unable to obtain further funding. This allocation is still within the purposes of the funding.

Transfers:-

The charity still operates Day Services but the funding arrangements changed in 2017. The charity is no longer grant funded instead individuals are charged for the service (the individuals generally receive a individual budgets/allowances). Where there is a shortfall in any year between costs and amounts charged this is met by the restricted fund. During the year ended 5th April 2022 the restricted funding on the day services for Muskaan, EDI and Alps were fully utilised due to reduced funding.