

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

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2017
FOR**

ROCHDALE GATEWAY LEISURE LIMITED

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



ROCHDALE GATEWAY LEISURE LIMITED
CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2017

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 12
Report of the Independent Auditors	13 to 14
Statement of Financial Activities	15
Balance Sheet	16 to 17
Cash Flow Statement	18
Notes to the Cash Flow Statement	19
Notes to the Financial Statements	20 to 29
Reconciliation of Income and Expenditure	30
Reconciliation of Funds	31 to 32
Detailed Statement of Financial Activities	33 to 34

ROCHDALE GATEWAY LEISURE LIMITED
REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 5 APRIL 2017

TRUSTEES

Ms. J M Barlow
Miss S T M Burke
Mr. T Carr (resigned 3.11.16)
Mr A P Collinson
Mr. S Ellis
Mr G T Hill (appointed 3.11.16)
Ms S Hussein

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

ROCHDALE GATEWAY LEISURE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2017**

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 2017. 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 2015).

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2017

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 of England and the neighbourhood thereof, 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 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 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. 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 a Saturday project to increase the individual's range of experiences and give carers a break.
2. Provision of day time opportunities (EDI, ALPS, Muskaan 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 an Information Service for beneficiaries and their families accessible in format and languages across the borough of Rochdale.
5. Provision of a project to identify gaps in the current provision of care appropriate to ethnic minorities.
6. Provision of a community centre for general use by the beneficiaries.
7. Provision of various educational and leisure / training opportunities.
8. Provision of social club for adults with learning disabilities.
9. Provision of café to provide refreshments, meals and buffet service, run by people with learning disabilities and support staff.
10. Provision of a Carers Support Group for Asian Carers.
11. Provision of housing related floating support service for people with learning disabilities to ensure people live in residences appropriate to their needs.
12. 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 remained 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.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2017

OBJECTIVES AND ACTIVITIES

Significant activities

DAY SERVICES include-

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, a pottery activity, a music activity and a soft relaxation area.

EDI Group - Successfully run small day service, established in 1995, for adults who have profound and multiple disabilities. This service provides individuals with activities and trips out.

Muskaan Group - This 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. Excellent liaison with carers; strong foundation based on trust and understanding.

Libra Group - Our newest service Libra was born on 10th October 2016.

This service was developed due to the demands for service for people with disability. It is based in main Gateway Centre in the large room at the end of the building.

The service started with six beneficiaries, three staff, and one Lead Support. Very quickly, the service flourished due to the dedication of the staff team, bond, and vibe that they have with beneficiaries.

The room was revamped and now has a lovely warm and welcoming feel to it.

OTHER SERVICES include-

ROCHDALE SOLUTIONS- This service commenced on the 3rd August 2015, which in effect replaced the Inclusion Service, for Rochdale borough residents aged eighteen or over. Advice, information and support being around health & wellbeing, physical health, personal safety, daily living skills, finances, social inclusion, housing quality & stability, communication, emotional wellbeing, employment support and meaningful advice. A time bank was also set up.

AASHIYANA CARERS GROUP - Support Group for Asian Carers caring for someone with a disability. Three carers employed as Support Workers to develop and co-ordinate the group. Meetings held monthly - last Tuesday of the month at the Carers Resource Centre.

SATURDAY SCHEME - The Saturday Scheme offers a wide range of activities and promotes independence for all Service Users.

HARRY SMITH SOCIAL CLUB - A safe and enjoyable environment for people with learning disabilities to socialise. Funding re-invested into activities and equipment for the Club. Regular attendance of 120 people.

MILLGATE RESPITE SERVICE - A short break, female single-sex respite provision for adults with learning disabilities. 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. Both male and female service users are provided respite on the second floor.

RAINBOWS CAFÉ - Provides a café service and is the 'social hub' of the Gateway Centre. Supports volunteers and workers who have learning disabilities. Rainbows Café receives no funding and is completely self financing.

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.

Activities - Main programmes, projects and services (continued)

Social or programme related investments

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2017

OBJECTIVES AND ACTIVITIES

Significant activities

Each project works within its budget but allows opportunities for development of individuals through activities and individualised schemes.

Contribution of Volunteers.

Volunteers contribute by providing invaluable support to various projects. These include the Harry Smith Social Club, Rainbows Café, Art classes and Day services.

Public benefit

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 borough of Rochdale and neighbouring boroughs. The charity is committed to equal access to its services.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2017

OBJECTIVES AND ACTIVITIES

Achievements and Performance

On the 17th of October 2016, the organisation completed 24 years of successful operation.

Training

The organisation again ran successful training days in October 2016 at which alongside the essential training offered around Moving and positioning, and discussion of a three-year business plan. Safeguarding training also took place, which covered both adults and children. The staff had the opportunity to participate in a team building session at the gateway centre, which was good for morale. Other training throughout the year included Food Hygiene, First Aid, Buccal midazolam, Medication and NVQ's 2, 3, 4 and 5. The achievements of the various projects and the activities that individuals have had the opportunity to be involved in are as below. Apprentices were also taken on by the charity within different day services.

Review of Activities & Achievements of projects

EDI- the service is presently working to capacity.

The group has developed sports, walking and Rebound. With training, it now offers these activities to other service users from different services with parts of the projects meeting the Personalisation Agenda. In February 2012, EDI relocated to Lincoln Street in order to absorb an increase in service users following a request from RMBC to take on more individuals at a reduced rate and continues to be based there. A new light stimulation room has been opened at the Lincoln Street base, which is open to both internal and external service users.

EDI have had some equipment for overhead tracking, which has made a difference for space and the health and safety of beneficiaries and staff. The EDI staff have developed one of their apprentices who has now taken on permanent hours in EDI. We are currently are working in partnership with CTLD to support this staff member with a foundation degree in nursing.

ALPS

The service continues to involve parents and carers. A light stimulation room is still situated at ALPS, the service is continuing with projects and activities such as pottery. A soft area has been introduced for the benefit of service users.

Rochdale Solutions- This service commenced on the 3rd August 2015, which in effect replaced the Inclusion Service, for Rochdale borough residents aged eighteen or over. Advice, information and support being around health & wellbeing, physical health, personal safety, daily living skills, finances, social inclusion, housing quality & stability, communication, emotional wellbeing, employment support and meaningful advice. A time bank was also set up and mapping of local services and resources was created.

A weekly timetable of activities delivered around the borough of Rochdale was created, and circulated through-out the borough on a monthly basis. Successful working partnerships were developed between Rochdale Solutions and other organisations such as; Recovery Republic, RBUF, Deeplish Community Centre, Khubsurat House, Wardleworth, Carers Resource Centre, Women's Welfare Association, Demense Centre, Back O'th Moss Community Centre, Bangladesh Association, Burnside Community Centre, Meadowfields Community Centre, and Kashmir Youth Project.

Unfortunately in November 2016 the Rochdale Solutions Service was given notice by RMBC to decommission the service at the end of the two year contract, this means the service will end in August 2017.

Aashiyana Asian Carers Group - 2 Carers Support Workers continue in employment, who are themselves carers. The average attendance at monthly meetings is 30/40 carers. Activities to impact on carers' health and personal development include a walking group, pampering sessions and keep fit. Awareness sessions around health, social care, benefits and home improvements continue to be done at the meetings. Health funding was secured to help facilitate fitness & pampering sessions.

The Aashiyana carer's service along with all other carers' services will become part of the one generic carer's service and will go out for tender in April 2017

Muskaan

They have developed two of their rooms upstairs to accommodate two new activities. One is a gym and the other is a massage room. One of our staff is a qualified aroma therapist and is happy to use her knowledge and skills to benefit the service users within the service.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2017

OBJECTIVES AND ACTIVITIES

Achievements and Performance

The service users have enjoyed some great trips out such as Alton towers, Space sensory activity, Christmas Pantomime, Blackpool Zoo and Blackpool splash centre.

Two staff from Muskaan are doing their D1 training for driving the organisations mini buses due to the demand for transport for activities and transport to and from home for some service users.

Day service provision for predominantly Asian Women. ladies continue to do work experience for various companies. The ladies have participated in fund raising for their own projects and other charitable causes. They are also involved in various activities based on their interest and needs. In December 2014 a lease for Independence, 43 Oldham Road, Rochdale and the Muskaan Service moved into the building in January 2015. Muskaan Service have now enjoyed nearly three years at independent house this building provided much greater space to provide a base and activities for the ladies. Due to further interest in the service we will be exploring a new base/building for the service in near future.

Saturday Respite Scheme currently has approximately 60 people from the age of 8 onwards. Activities are needs based, and once again excellent feedback has been received from carers. The scheme has 3 teenage club sessions, 3 children's sessions and 1 adult session. The children's Short Breaks Service was re-tendered for, but unfortunately, the tender was unsuccessful and payments for this element of the short breaks ceased in March 2015, the service continued on reserves until March 2017.

Unfortunately the service could not continue to run on reserves and ended in March 2017, we will continue to source funding to start the service again in near future.

The Harry Smith Social Club continues to accommodate on an average 120 plus members, supports 15 volunteers and offers a wide range of activities, which includes a disco, live acts, bingo and competitions along with other activities. The club have good established membership process in place now.

The Millgate Respite Service has proven successful over the year in providing a Short Break Service. There has been 1 user in residence since November 05 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 and both male and female service users and 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 including First Aid, Moving and Positioning, the Protection of Vulnerable Adults and Medication, Safeguarding Vulnerable adults has taken place, and this has been inclusive for all staff.

Rainbows Café- The café continues to be the 'social hub' of the centre. It supports and allows for volunteers with disabilities to find meaningful employment.

Fundraising events- Various fundraising events have been organised some generating funds for activities within projects and also fundraising activities took place for the purchase of eyegaze equipment.

Employment of disabled people

Volunteers are employed who may have physical or learning disabilities in the Harry Smith Social Club, Rainbows Café, EDI and ALPS.

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 fund to cover management, administration and support costs.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2017

FINANCIAL REVIEW

Financial review

The financial position of the charity as at 5 April 2017 was showing:-

	£
Unrestricted funds	340,445
Restricted funds	495,845
Total funds	<u>836,290</u>

The principle funding of the charity is mainly from Rochdale Metropolitan Borough Council whose contract is ongoing.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2017

FUTURE PLANS

The company is committed to promoting its objectives and supporting appropriate developments for now and in the future. However, provision for possible redundancies remains in place due to the challenging and uncertain financial environment. Reduction in funding by Rochdale Metropolitan Borough Council continues.

The provision of transport is no longer financed by RMBC. Vehicles have been purchased by RGLL and families charged for the provision of transport. The full cost of transport has not been fully recovered from families / service users. The amount charged for transport and its viability will need to be reviewed again.

The charity has worked hard to adopt to and work with the challenging and changing economic realities in the present times. RGLL is aiming to expand its provision of services to meet the needs of the local and neighbouring communities. We successfully achieved our plans for new day service operating now from Gateway Centre in October 2016.

In February 2017. Together Trust a service provider in Shaw, neighbouring borough of Oldham, approached us. This was to show interest in Rochdale Gateway to become a service provider for a service in Shaw "New Vision Service". Consultation process with the families has started and if the families decide in favour of Rochdale Gateway then this will be a development achievement in our future work with neighbouring boroughs.

The introduction of personal budgets are driving further change, with session costs replacing the more traditional way of costing services. Cash budgets, whereby families, carers or brokers control individuals' budgets. This will drive further change.

The charity saw increase in revenue; this increase was achieved within a very demanding operational environment, especially when considering that RMBC no longer pay core grant to the charity.

More specifically the plans for the various projects are:

ALPS- Plan more projects to involve parents and other service users by having further Open Days.

EDI- The group will continue to enjoy a variety of activities with an enlarged group following the addition of more service users.

The organisation is considering a purpose built base for EDI that will be suitable for people with PMLD in the near future. Suitable land is being sourced by the organisation for this purpose.

Rochdale Solutions

Was successfully developed, this new service following the decommissioning of the inclusion service. Development included forging constructive working partnerships with other voluntary organisations, community centres, the CCG, and other stakeholders.

Unfortunately in November 2016 the Rochdale Solutions Service was given notice by RMBC to decommission the service at the end of the two year contract, this means the service will end in August 2017.

Organisation will source funding from funders such as "Reaching Communities" to re-establish "Inclusion Service" if the Rochdale Solutions Service is decommissioned in August 2017.

Aashiyana Asian Carers Group - To be independent and carer led. Holding outreach sessions in the community to reach more carers. Reaching out to other GP surgeries in Rochdale offering a health screening process. We will continue with a consultation process if there is a further proposed cut in funding or changes in the delivery of carers services after the RMBC goes ahead with tender process for carer's services.

The Aashiyana carer's service along with all other carer's services will become part of the one generic carer's service and will go out for tender in April 2017.

Muskaan

Due to the growth of the Muskaan group, the organisation is considering moving the service to a more suitable and accessible base when one is found. They may also consider splitting the group in the future to allow for the growth and demand of this service.

To further, develop activities both in the base and in the wider community.

Plans for Muskaan base to be re located to more accessible on one level premises.

Saturday Respite Scheme - To look into the possibility of providing sessions through personal budgets following the ceasing of funding for the children's short breaks.

Unfortunately the service could not continue to run on reserves and ended in March 2017, we will continue to source funding to start the service again in near future.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2017

Harry Smith Social Club- To continue to improve people's lives. To spend club funds on more activities and opportunities for club members and provide further volunteering opportunities. The club is aiming to increase social activity and independence through personalisation. The club have good established membership process in place now.

Millgate Short Break Respite Service - To provide respite for people from neighbouring boroughs of Rochdale. Continue to receive positive reports from Care Quality Commission.

Rainbows Café - To continue with the cafe as it acts as an effective social hub as well as providing food for service users. The cafe will aim to maintain the maximum score of 5 for hygiene awarded from RMBC. We will be looking to improve the menu to give more choice and increase the footfall into the café.

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 also 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. The charity continues to be on to RMBC's Approved Provider List. We were also successful in becoming approved providers for supported living this gives the further scope for future development.

Planned changes by the RMBC, to widen the tendering opportunities with the new Approved Provider List and tendering process this will also include services for Autism needs; application process for this will take place later on in the year. This will replace the current Approved providers list to become GM Learning Disability and Autism Ethical Purchasing System; this will also widen the scope of working with the neighbouring boroughs for Rochdale Gateway.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Rochdale Gateway Leisure Ltd 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. It 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 5 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, 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 5.

Organisational structure

The Management Committee are in overall control of the Company and the individual activities are monitored by various sub committees. 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.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2017

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

The charity has good working relationships with and is a member of various organisations and committees including the Voluntary Sector Forum, Rochdale Council for Voluntary Services, Community Base Network, Learning Disabilities Partnership Board, RMBC Provider Forum and Link4Life.

The charity has working partnerships with Rochdale Metropolitan Borough Council, Learning Disabilities Partnership Board, RMBC Provider Forum, Learning and Skills Council, Community Based Forum and Link4Life. These partnerships serve in meeting the requirements of the services the charity provides and promoting its objectives.

Benchmarks

Rochdale Gateway continues in achieving a successful accreditation in Investors in People Standard and being the great employer, an outperforming place to work and clear commitment to sustainability.

Rochdale Gateway holds "Rochdale Diversity Award-Breaking Barriers"

CQC- Care Quality Commission

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).

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.

ROCHDALE GATEWAY LEISURE LIMITED

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2017**

AUDITORS

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

Approved by order of the board of trustees on 4 January 2018 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'S. Ellis'.

Mr. S Ellis - Trustee

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

We have audited the financial statements of Rochdale Gateway Leisure Limited for the year ended 5 April 2017 on pages fifteen to thirty two. 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).

This report is made solely to the charitable company's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and regulations made under Section 154 of that Act. 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.

Respective responsibilities of trustees and auditors

As explained more fully in the Statement of Trustees Responsibilities set out on page eleven, 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.

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly we have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with regulations made under Section 154 of that Act.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Report of the Trustees to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Qualified opinion on financial statements

Included in debtors shown on the balance sheet is an amount of £56,095 due from the local authority. This has been outstanding since 2014/15. We have been unable to obtain appropriate audit evidence that the debt will be paid in full although the client officials & trustees are still negotiating with the local authority for payment. The debt is included in unrestricted debtors. The financial statements are prepared on the basis that the full amount is recoverable.

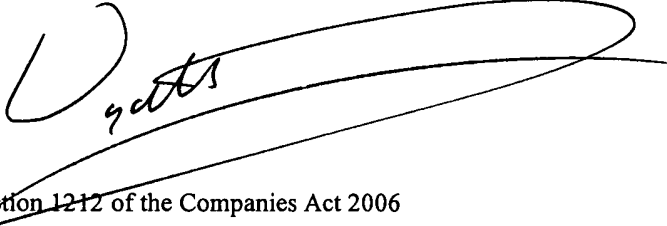
**REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
ROCHDALE GATEWAY LEISURE LIMITED**

Matters on which we are required to report by exception

Except for the possible effect of the matter described in the basis for qualified opinion on financial statements where we have not received all the information and explanations that we required for our audit

We have nothing to report in respect of the following matters where the Charities Act 2011 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.

A large, stylized handwritten signature in black ink, appearing to read 'Wyatt', is written over the signature line.

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

4 January 2018

ROCHDALE GATEWAY LEISURE LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	6,221	1,050	7,271	711
Charitable activities	5				
Charitable activities		1,080,534	181,782	1,262,316	1,277,932
Other trading activities	3	1,080	-	1,080	6,821
Investment income	4	-	-	-	46
Other income		1,602	-	1,602	-
Total		1,089,437	182,832	1,272,269	1,285,510
EXPENDITURE ON					
Charitable activities	6				
Charitable activities		1,120,094	211,366	1,331,460	1,290,077
NET INCOME/(EXPENDITURE)		(30,657)	(28,534)	(59,191)	(4,567)
Transfers between funds	17	3,682	(3,682)	-	-
Net movement in funds		(26,975)	(32,216)	(59,191)	(4,567)
RECONCILIATION OF FUNDS					
Total funds brought forward		367,420	528,061	895,481	900,048
TOTAL FUNDS CARRIED FORWARD		340,445	495,845	836,290	895,481

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

**BALANCE SHEET
AT 5 APRIL 2017**

	Notes	Unrestricted funds £	Restricted funds £	2017 Total funds £	2016 Total funds £
FIXED ASSETS					
Tangible assets	12	176,986	10,804	187,790	216,303
CURRENT ASSETS					
Debtors	13	261,315	4,177	265,492	357,047
Cash at bank and in hand		43,598	481,375	524,973	387,437
		<u>304,913</u>	<u>485,552</u>	<u>790,465</u>	<u>744,484</u>
CREDITORS					
Amounts falling due within one year	14	(141,453)	(512)	(141,965)	(65,306)
NET CURRENT ASSETS		<u>163,460</u>	<u>485,040</u>	<u>648,500</u>	<u>679,178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>340,446</u>	<u>495,844</u>	<u>836,290</u>	<u>895,481</u>
NET ASSETS		<u>340,446</u>	<u>495,844</u>	<u>836,290</u>	<u>895,481</u>
FUNDS	17				
Unrestricted funds				340,446	367,420
Restricted funds				495,844	528,061
TOTAL FUNDS				<u>836,290</u>	<u>895,481</u>

The notes form part of these financial statements

ROCHDALE GATEWAY LEISURE LIMITED

BALANCE SHEET - CONTINUED
AT 5 APRIL 2017

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2017.

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

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) 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 144 of the Charities Act 2011.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 4 January 2018 and were signed on its behalf by:



Mr. S Ellis -Trustee

ROCHDALE GATEWAY LEISURE LIMITED

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 5 APRIL 2017**

	Notes	2017 £	2016 £
Cash flows from operating activities:			
Cash generated from operations	1	38,911	(86,615)
Interest paid		(153)	(605)
Net cash provided by (used in) operating activities		<u>38,758</u>	<u>(87,220)</u>
 Cash flows from investing activities:			
Purchase of tangible fixed assets		(6,483)	(19,690)
Sale of tangible fixed assets		2,600	-
Interest received		-	46
Net cash provided by (used in) investing activities		<u>(3,883)</u>	<u>(19,644)</u>
 Change in cash and cash equivalents in the reporting period		<u>34,875</u>	<u>(106,864)</u>
Cash and cash equivalents at the beginning of the reporting period	2	<u>387,437</u>	<u>494,301</u>
Cash and cash equivalents at the end of the reporting period	2	<u><u>422,312</u></u>	<u><u>387,437</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 2017**

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

	2017 £	2016 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(59,191)	(4,567)
Adjustments for:		
Depreciation charges	33,998	39,197
Profit on disposal of fixed assets	(1,602)	-
Interest received	-	(46)
Interest paid	153	605
Decrease/(increase) in debtors	91,555	(99,448)
Decrease in creditors	(26,002)	(22,356)
Net cash provided by (used in) operating activities	<u>38,911</u>	<u>(86,615)</u>

2. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2017 £	2016 £
Cash in hand	5,371	4,366
Notice deposits (less than 3 months)	519,602	383,071
Overdrafts included in bank loans and overdrafts falling due within one year	(102,661)	-
Total cash and cash equivalents	<u>422,312</u>	<u>387,437</u>

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2017

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 2015)', 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.

This is the first year in which the financial statements have been produced under FRS 102. The transition from preparing the financial statements in accordance with GAAP to FRS 102 has had no material impact on either the financial position or the financial performance as previously reported by the charity.

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 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.

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 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 2017**

1. ACCOUNTING POLICIES - continued

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.

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.

2. DONATIONS AND LEGACIES

	2017	2016
	£	£
Donations	<u>7,271</u>	<u>711</u>

3. OTHER TRADING ACTIVITIES

	2017	2016
	£	£
Fundraising	<u>1,080</u>	<u>6,821</u>

4. INVESTMENT INCOME

	2017	2016
	£	£
Deposit account interest	<u>-</u>	<u>46</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2017**

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2017 £	2016 £
Grants	Charitable activities	404,089	505,305
Care Allowance	Charitable activities	531,311	485,067
Respite care income	Charitable activities	255,228	219,297
Rents receivable	Charitable activities	4,002	4,000
Café receipts	Charitable activities	3,650	22,642
Transport income	Charitable activities	28,853	33,800
Pool table, photocopier, etc	Charitable activities	112	79
Sundry income	Charitable activities	35,071	7,742
		<u>1,262,316</u>	<u>1,277,932</u>

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

	2017 £	2016 £
Other grants	<u>404,089</u>	<u>505,305</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct costs £	Support costs (See note 7) £	Totals £
Charitable activities	<u>1,309,715</u>	<u>21,745</u>	<u>1,331,460</u>

7. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Charitable activities	<u>666</u>	<u>21,079</u>	<u>21,745</u>

8. NET INCOME/(EXPENDITURE)

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

	2017 £	2016 £
Auditors remuneration	4,630	4,510
Depreciation - owned assets	33,998	39,197
Surplus on disposal of fixed asset	<u>(1,602)</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5 April 2017 nor for the year ended 5 April 2016.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2017 nor for the year ended 5 April 2016.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2017**

10. STAFF COSTS

	2017 £	2016 £
Wages and salaries	920,956	915,638
Social security costs	65,159	64,895
Other pension costs	45,208	30,367
	<u>1,031,323</u>	<u>1,010,900</u>

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

	2017	2016
Admin and support staff	<u>59</u>	<u>57</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2017	2016
£60,001 - £70,000	<u>1</u>	<u>-</u>

The combined salaries of the Chief Officer and the Administration and Finance Manager, were £110,765 for the year.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	711	-	711
Charitable activities			
Charitable activities	1,076,481	201,451	1,277,932
Other trading activities	-	6,821	6,821
Investment income	46	-	46
Total	<u>1,077,238</u>	<u>208,272</u>	<u>1,285,510</u>
EXPENDITURE ON			
Charitable activities			
Charitable activities	1,119,171	170,906	1,290,077
Total	<u>1,119,171</u>	<u>170,906</u>	<u>1,290,077</u>
NET INCOME/(EXPENDITURE)	<u>(41,933)</u>	<u>37,366</u>	<u>(4,567)</u>
Transfers between funds	<u>65,273</u>	<u>(65,273)</u>	<u>-</u>
Net movement in funds	<u>23,340</u>	<u>(27,907)</u>	<u>(4,567)</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2017**

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	344,080	555,968	900,048
TOTAL FUNDS CARRIED FORWARD	<u><u>367,420</u></u>	<u><u>528,061</u></u>	<u><u>895,481</u></u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2017**

12. TANGIBLE FIXED ASSETS

	Freehold property £	Leasehold property improvements £	Equipment £
COST			
At 6 April 2016	187,773	21,505	151,717
Additions	-	-	880
Disposals	-	-	-
	<u>187,773</u>	<u>21,505</u>	<u>152,597</u>
At 5 April 2017	<u>187,773</u>	<u>21,505</u>	<u>152,597</u>
DEPRECIATION			
At 6 April 2016	64,743	21,505	135,525
Charge for year	6,038	-	8,820
Eliminated on disposal	-	-	-
	<u>70,781</u>	<u>21,505</u>	<u>144,345</u>
At 5 April 2017	<u>70,781</u>	<u>21,505</u>	<u>144,345</u>
NET BOOK VALUE			
At 5 April 2017	<u>116,992</u>	<u>-</u>	<u>8,252</u>
At 5 April 2016	<u>123,030</u>	<u>-</u>	<u>16,192</u>
	Fixtures and fittings £	Motor vehicles £	Totals £
COST			
At 6 April 2016	41,959	130,433	533,387
Additions	2,603	3,000	6,483
Disposals	-	(5,323)	(5,323)
	<u>44,562</u>	<u>128,110</u>	<u>534,547</u>
At 5 April 2017	<u>44,562</u>	<u>128,110</u>	<u>534,547</u>
DEPRECIATION			
At 6 April 2016	31,746	63,565	317,084
Charge for year	1,923	17,217	33,998
Eliminated on disposal	-	(4,325)	(4,325)
	<u>33,669</u>	<u>76,457</u>	<u>346,757</u>
At 5 April 2017	<u>33,669</u>	<u>76,457</u>	<u>346,757</u>
NET BOOK VALUE			
At 5 April 2017	<u>10,893</u>	<u>51,653</u>	<u>187,790</u>
At 5 April 2016	<u>10,213</u>	<u>66,868</u>	<u>216,303</u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2017**

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Trade debtors	250,719	339,822
Prepayments and accrued income	14,773	17,225
	<u>265,492</u>	<u>357,047</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2017 £	2016 £
Bank loans and overdrafts (see note 15)	102,661	14,607
Accruals and deferred income	39,304	50,699
	<u>141,965</u>	<u>65,306</u>

15. LOANS

An analysis of the maturity of loans is given below:

	2017 £	2016 £
Amounts falling due within one year on demand:		
Bank overdraft	102,661	-
Bank loans	-	14,607
	<u>102,661</u>	<u>14,607</u>

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

16. LEASING AGREEMENTS

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

	2017 £	2016 £
Within one year	<u>13,100</u>	<u>-</u>

The leases represent two property leases.

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2017**

17. MOVEMENT IN FUNDS

	At 6.4.16 £	Net movement in funds £	Transfers between funds £	At 5.4.17 £
Unrestricted funds				
General fund	328,220	(30,656)	3,682	301,246
Redundancy	39,200	-	-	39,200
	<u>367,420</u>	<u>(30,656)</u>	<u>3,682</u>	<u>340,446</u>
Restricted funds				
Day services - Muskaan	85,173	-	(3,682)	81,491
Day services - Special care (EDI)	106,875	-	-	106,875
Day services - ALPS	57,570	-	-	57,570
Voluntary services	443	-	-	443
Single sex	40,556	7,721	-	48,277
Aashiyana	50,261	3,932	-	54,193
ROPE	1,336	-	-	1,336
Other day services	1,884	-	-	1,884
Respite holidays and other activity programmes	1,558	-	-	1,558
Saturday project	55,556	(3,155)	-	52,401
Minibus fund	13,613	(3,469)	-	10,144
Rochdale solutions	59,777	(45,776)	-	14,001
Allocated transfers: Special care (EDI)	14,000	-	-	14,000
Allocated transfers - ALPS	20,000	-	-	20,000
Allocated transfers - Inclusion project	11,459	-	-	11,459
Allocated services - Muskaan	8,000	-	-	8,000
Libra	-	12,212	-	12,212
	<u>528,061</u>	<u>(28,535)</u>	<u>(3,682)</u>	<u>495,844</u>
TOTAL FUNDS	<u><u>895,481</u></u>	<u><u>(59,191)</u></u>	<u><u>-</u></u>	<u><u>836,290</u></u>

ROCHDALE GATEWAY LEISURE LIMITED

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 5 APRIL 2017**

17. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,089,436	(1,120,092)	(30,656)
Restricted funds			
Single sex	22,522	(14,801)	7,721
Aashiyana	29,966	(26,034)	3,932
Saturday project	5,247	(8,402)	(3,155)
Minibus fund	-	(3,469)	(3,469)
Rochdale solutions	64,548	(110,324)	(45,776)
AUSUM - Youth Club	13,060	(13,060)	-
Libra	47,490	(35,278)	12,212
	<u>182,833</u>	<u>(211,368)</u>	<u>(28,535)</u>
TOTAL FUNDS	<u><u>1,272,269</u></u>	<u><u>(1,331,460)</u></u>	<u><u>(59,191)</u></u>

Transfers between funds

The charity still operates Day Services but the funding arrangements have changed. It 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.

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2017.

19. 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.

ROCHDALE GATEWAY LEISURE LIMITED

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 5 APRIL 2017

20. RESTRICTED FUNDS

EDI, ALPS, Libra and Au-Sum 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.

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.

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.

ROPE is an urban based outdoor activity service. Qualified and experienced individuals are employed to develop the service and offer opportunities for people with learning disabilities, for example climbing, abseiling, walking, sports sessions etc.

The Saturday project provides weekend respite care for the full-time carers of children and young adults with learning disabilities. Funding is provided by Rochdale Metropolitan Borough Council, carers grant. The funding ceased in the year ended 5th April 2017.

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.

Rochdale Solutions is a project in collaboration with 'Creative Support'. Creative Support won the tender and have agreed with Rochdale Gateway Leisure that the Gateway Centre will be the hub. It will enable community opportunities and re-enablement.

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 have changed. It 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.

ROCHDALE GATEWAY LEISURE LIMITED

**RECONCILIATION OF INCOME AND EXPENDITURE
FOR THE YEAR ENDED 5 APRIL 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
INCOME AND ENDOWMENTS FROM				
Donations and legacies		711	-	711
Charitable activities		1,277,932	-	1,277,932
Other trading activities		6,821	-	6,821
Investment income		46	-	46
Other income		-	-	-
Total		1,285,510	-	1,285,510
EXPENDITURE ON				
Charitable activities		1,272,502	17,575	1,290,077
OBSOLETE Governance costs		17,575	(17,575)	-
NET INCOME/(EXPENDITURE)		(4,567)	-	(4,567)

ROCHDALE GATEWAY LEISURE LIMITED

**RECONCILIATION OF FUNDS
AT 6 APRIL 2015
(DATE OF TRANSITION TO FRS 102)**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		235,810	-	235,810
		<u>235,810</u>	<u>-</u>	<u>235,810</u>
CURRENT ASSETS				
Debtors		243,874	-	243,874
Prepayments and accrued income		13,725	-	13,725
Cash at bank and in hand		494,301	-	494,301
		<u>751,900</u>	<u>-</u>	<u>751,900</u>
CREDITORS				
Amounts falling due within one year		(15,263)	-	(15,263)
		<u>736,637</u>	<u>-</u>	<u>736,637</u>
NET CURRENT ASSETS				
		<u>736,637</u>	<u>-</u>	<u>736,637</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		972,447	-	972,447
CREDITORS				
Amounts falling due after more than one year		(14,982)	-	(14,982)
ACCRUALS AND DEFERRED INCOME		(57,417)	-	(57,417)
		<u>900,048</u>	<u>-</u>	<u>900,048</u>
FUNDS				
Unrestricted funds		344,080	-	344,080
Restricted funds		555,968	-	555,968
TOTAL FUNDS		<u>900,048</u>	<u>-</u>	<u>900,048</u>

ROCHDALE GATEWAY LEISURE LIMITED

**RECONCILIATION OF FUNDS
AT 5 APRIL 2016**

	Notes	UK GAAP £	Effect of transition to FRS 102 £	FRS 102 £
FIXED ASSETS				
Tangible assets		216,303	-	216,303
CURRENT ASSETS				
Debtors		357,047	-	357,047
Cash at bank and in hand		387,437	-	387,437
		<u>744,484</u>	<u>-</u>	<u>744,484</u>
CREDITORS				
Amounts falling due within one year		(65,306)	-	(65,306)
NET CURRENT ASSETS		<u>679,178</u>	<u>-</u>	<u>679,178</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>895,481</u>	<u>-</u>	<u>895,481</u>
NET ASSETS		<u>895,481</u>	<u>-</u>	<u>895,481</u>
FUNDS				
Unrestricted funds		367,420	-	367,420
Restricted funds		528,061	-	528,061
TOTAL FUNDS		<u>895,481</u>	<u>-</u>	<u>895,481</u>