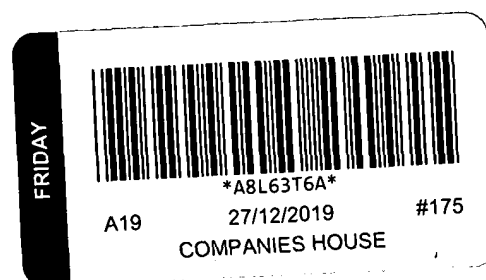


**REGISTERED COMPANY NUMBER: 02774692 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1048950**

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2019  
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 2019**

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**ROCHDALE GATEWAY LEISURE LIMITED**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 5 APRIL 2019**

**TRUSTEES**

Ms. J M Barlow  
Miss S T M Burke  
Mr A P Collinson  
Mr. S Ellis  
Mr G T Hill  
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 2019**

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 2019. 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).

#### **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 (EDI, ALPS, Muskaan, Libra, 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 an Information Service for beneficiaries and their families accessible in format and languages across the borough of Rochdale, and neighbouring boroughs.
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 a social club for adults with learning disabilities.
9. Provision of a 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.

**ROCHDALE GATEWAY LEISURE LIMITED**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2019**

**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.

## **ROCHDALE GATEWAY LEISURE LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019**

#### **OBJECTIVES AND ACTIVITIES**

##### **Significant 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, a pottery activity, a music activity and a soft relaxation area.

**EDI Group** - Successfully run 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 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.

**LIBRA Group** - This service started on 10th October 2016.

This service was developed due to the demand for services for people with disabilities. It is based in the 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.

**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 has a regular attendance of 120 people.

**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. 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.

##### **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.**

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

# **ROCHDALE GATEWAY LEISURE LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019**

### **OBJECTIVES AND ACTIVITIES**

#### **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 2019**

#### **OBJECTIVES AND ACTIVITIES**

##### **Achievements and Performance**

In November 2018, Rochdale Gateway celebrated 26 years of empowering people with learning disabilities within the community.

##### **Training**

The organisation again ran successful training days in through-out the year. at which alongside the essential training offered around Moving and positioning, Infection control, Health & Safety and 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 Safety, First Aid, Buccal Midazolam, Medication, Mental Capacity & DoLS, Diet & Nutrition, Epilepsy Awareness, Dysphagia Awareness 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**

Staff received training in applying disability sports to the organisation, and linked in with Redwood School and Sport England when doing the training. A new apprentice joined the service in June 2018, and a previous apprentice and later Support Worker secured a place at Birmingham University to study nursing as she had been so inspired working with Gateway's beneficiaries. The service gained a five star food rating from the local authority in the spring of 2019.

Activities included circus skills, hydrotherapy, Bikes4All, sports sessions, rebound / trampolining and Zumba.

The service has a light stimulation room and future plans include pottery sessions.

Three new beneficiaries joined the EDI Service during the financial year, having transitioned from school.

Due to the growth of the service, three additional Support Workers joined EDI.

##### **Libra**

Libra is a service which has grown on size and popularity since it opened its doors in October 2016. Activities provided within and outside of its base situated in the Gateway Centre included music and action sensory sessions, light stimulation, dance & zumba, bingo, arts and crafts, movie time, relaxation, massaging, Bikes4All and pond dipping at Hollingworth Lake.

Trips out included museums, parks, nature walks, bowling, and Salford Quays. Shopping trips out included garden centres, Trafford Centre, Ikea, Bury, Manchester and Christmas Markets.

A new apprentice was taken on in the Libra Service in January 2019, and two new beneficiaries joined during the financial year.

##### **ALPS**

The ALPS Service continued to do a range of activities throughout the week including Armchair Zumba which is loved by the beneficiaries as it is a good form of exercise for people with limited mobility. Other activities included ten pin bowling, Bikes4All, hydro-therapy, swimming, sports sessions, rebound / trampolining and Zumba.

Visits out have included The Donkey Sanctuary, Portland Basin, Christmas Markets, Museums and Eureka.

Through all of the activities provided above, beneficiaries have grown in confidence, been part of a team and learnt life skills.

The ALPS service has a light-stimulation room which is used by both internal and external beneficiaries.



## **ROCHDALE GATEWAY LEISURE LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019**

#### **OBJECTIVES AND ACTIVITIES**

##### **Achievements and Performance**

##### **NEW VISION SERVICE**

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, growing lots of produce such as tomatoes, peppers and chilli peppers, which are used in the cooking group.

##### **MUSKAAN**

Three new service users and two new apprentices joined the Muskaan female single sex service. Two Support Workers successfully completed a sign language course to enable them to communicate more effectively non-verbally.

Staff received training in applying disability sports to the organisation, and linked in with Redwood School and Sport England when doing the training. Two of the Support Workers gained their D1 driving licence so allowing them to drive minibuses.

A number of the ladies had a fabulous day in the sun helping to keep Britain tidy on the 11th April 2018, which provided a great opportunity for community engagement.

##### **THE HARRY SMITH SOCIAL CLUB**

Continues to accommodate an 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 sound equipment was updated in the year, and the club continues to have a good membership process in place.

##### **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 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 including First Aid, Moving and Positioning the Protection of Vulnerable Adults and Medication and Safeguarding has taken place. This has been inclusive for all staff.

##### **RAINBOWS CAFE**

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 were organised including one in October 2018 when Pauline Duffy (Project Co-ordinator) and her friends in the W3 Ladies hosted a ticketed fundraiser fancy dress Halloween night. Volunteers from the Harry Smith Social Club supplied the disco and there was a potato pie supper, raffle and stand up bingo. £1,400 was raised and shared between RGLL and another local good cause called Sam's Sibs.

In February 2018, RGLL gratefully received £200 from ASDA's Green Token Giving Scheme. £5,000 was gratefully received from the estate of the late Raymond Harrison.

##### **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.

# **ROCHDALE GATEWAY LEISURE LIMITED**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019**

### **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.

#### **Financial review**

The financial position of the charity as at 5 April 2019 was showing:-

	£
Unrestricted funds	357,858
Restricted funds	310,248
Total funds	<u>668,106</u>

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

## **ROCHDALE GATEWAY LEISURE LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019**

#### **FUTURE PLANS**

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

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

The introduction of personal budgets continue 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. This too is driving change away from the more traditional way of costing services to one of a sessional nature.

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**

Our plans for the future are to set up new activities and include the other services. We are going to set up a music session and then do an armchair Zumba session. Lots of fun for all.

#### **EDI**

Are hoping to expand their service with one or two new service users in the future. The staff team have plans of changing the EDI area space in the building to make it a more open plan building that would give more accessibility and area.

We are hoping to do something with the land at the side of the building that will be allocated to us from the council. However, we are awaiting the go ahead to maybe turn it into a parking area for staff and their families and carers.

#### **New Vision Service**

There are plans 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.

#### **Inclusion Service**

The charity's Inclusion Service has been greatly missed by the beneficiaries who used it in the past. The organisation will endeavour source funding from funders such as "Reaching Communities" to re-establish such as service.

#### **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.

## **ROCHDALE GATEWAY LEISURE LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019**

#### **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.

Muskaan plans to further, develop activities both in the base and in the wider community.

#### **Theme Thursday**

It is planned to develop an activity in the Gateway Centre on Thursday evenings between 6pm and 8pm with an evening meal provided.

#### **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 has a good established membership process in place.

#### **Millgate Short Break Respite Service**

To provide respite for people from neighbouring boroughs of Rochdale. RGL continue to receive positive reports from the 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 and opportunities for volunteers.

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 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 was successful in becoming an approved provider for 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 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 six members. Each member guarantees to pay £1 on the winding up of the company.

## **ROCHDALE GATEWAY LEISURE LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **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.

##### **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 Metropolitan Borough Council, Learning Disabilities Partnership Board, RBC Provider Forum, Learning and Skills Council, Community Base Network, Link4Life 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.

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.

## **ROCHDALE GATEWAY LEISURE LIMITED**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2019**

#### **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.

#### **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 23 December 2019 and signed on its behalf by:



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 2019 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 2019 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**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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 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.

### **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.

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

### **Responsibilities of trustees**

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.

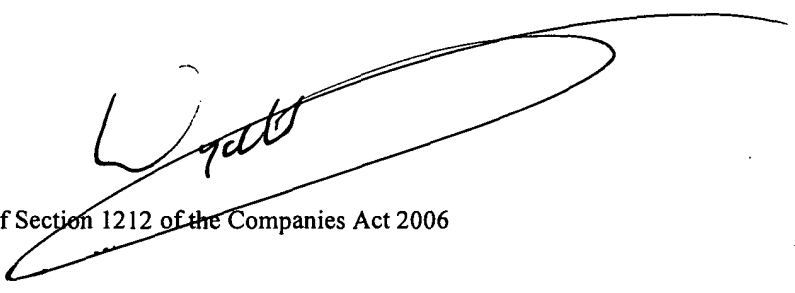
### **Our responsibilities for the audit of the financial statements**

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.

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](http://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 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.



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

23 December 2019



**ROCHDALE GATEWAY LEISURE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	5,244	-	5,244	115
<b>Charitable activities</b>	4				
Charitable activities		1,448,601	-	1,448,601	1,404,059
Other trading activities	3	750	-	750	2,304
<b>Total</b>		<b>1,454,595</b>	<b>-</b>	<b>1,454,595</b>	<b>1,406,478</b>
 <b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Charitable activities		1,582,712	1,951	1,584,663	1,444,594
<b>NET INCOME/(EXPENDITURE)</b>		<b>(128,117)</b>	<b>(1,951)</b>	<b>(130,068)</b>	<b>(38,116)</b>
<b>Transfers between funds</b>	16	84,653	(84,653)	-	-
<b>Net movement in funds</b>		<b>(43,464)</b>	<b>(86,604)</b>	<b>(130,068)</b>	<b>(38,116)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>401,322</b>	<b>396,852</b>	<b>798,174</b>	<b>836,290</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>357,858</b>	<b>310,248</b>	<b>668,106</b>	<b>798,174</b>

The notes form part of these financial statements

**ROCHDALE GATEWAY LEISURE LIMITED**

**BALANCE SHEET  
AT 5 APRIL 2019**

	Notes	Unrestricted funds £	Restricted funds £	2019 Total funds £	2018 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	11	174,939	5,591	180,530	180,696
<b>CURRENT ASSETS</b>					
Debtors	12	183,235	-	183,235	227,617
Cash at bank and in hand		49,374	304,657	354,031	431,824
		<u>232,609</u>	<u>304,657</u>	<u>537,266</u>	<u>659,441</u>
<b>CREDITORS</b>					
Amounts falling due within one year	13	(49,690)	-	(49,690)	(41,963)
<b>NET CURRENT ASSETS</b>		<u>182,919</u>	<u>304,657</u>	<u>487,576</u>	<u>617,478</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>357,858</u>	<u>310,248</u>	<u>668,106</u>	<u>798,174</u>
<b>NET ASSETS</b>		<u><u>357,858</u></u>	<u><u>310,248</u></u>	<u><u>668,106</u></u>	<u><u>798,174</u></u>
<b>FUNDS</b>	16				
Unrestricted funds				357,858	401,322
Restricted funds				310,248	396,852
<b>TOTAL FUNDS</b>				<u><u>668,106</u></u>	<u><u>798,174</u></u>

The notes form part of these financial statements

**ROCHDALE GATEWAY LEISURE LIMITED**

**BALANCE SHEET - CONTINUED  
AT 5 APRIL 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2019.

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 provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees on 23 December 2019 and were signed on its behalf by:



Mr. S Ellis -Trustee

**ROCHDALE GATEWAY LEISURE LIMITED**

**CASH FLOW STATEMENT  
FOR THE YEAR ENDED 5 APRIL 2019**

	Notes	2019 £	2018 £
<b>Cash flows from operating activities:</b>			
Cash generated from operations	1	<u>(40,131)</u>	<u>24,759</u>
<b>Net cash provided by (used in) operating activities</b>		<u>(40,131)</u>	<u>24,759</u>
 <b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		<u>(28,180)</u>	<u>(24,729)</u>
<b>Net cash provided by (used in) investing activities</b>		<u>(28,180)</u>	<u>(24,729)</u>
 <b>Change in cash and cash equivalents in the reporting period</b>		<u>(68,311)</u>	30
<b>Cash and cash equivalents at the beginning of the reporting period</b>	2	<u>422,342</u>	<u>422,312</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	2	<u><u>354,031</u></u>	<u><u>422,342</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 2019**

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

	2019 £	2018 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(130,068)	(38,116)
Adjustments for:		
Depreciation charges	28,346	31,823
Decrease in debtors	44,382	37,875
Increase/(decrease) in creditors	17,209	(6,823)
Net cash provided by (used in) operating activities	<u>(40,131)</u>	<u>24,759</u>

**2. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	2019 £	2018 £
Cash in hand	4,247	3,138
Notice deposits (less than 3 months)	349,784	428,686
Overdrafts included in bank loans and overdrafts falling due within one year	-	(9,482)
Total cash and cash equivalents	<u>354,031</u>	<u>422,342</u>

# **ROCHDALE GATEWAY LEISURE LIMITED**

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2019**

### **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.

#### **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.

#### **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.

# ROCHDALE GATEWAY LEISURE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 5 APRIL 2019

### 1. ACCOUNTING POLICIES - continued

#### Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of 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

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.

#### 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

	2019	2018
	£	£
Donations	5,244	115

### 3. OTHER TRADING ACTIVITIES

	2019	2018
	£	£
Fundraising	750	2,304

**ROCHDALE GATEWAY LEISURE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 5 APRIL 2019**

**4. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	2019 £	2018 £
Care Allowance	Charitable activities	1,127,375	1,010,070
Respite care income	Charitable activities	225,377	296,128
Rents receivable	Charitable activities	3,840	3,798
CafU receipts	Charitable activities	6,234	8,609
Transport income	Charitable activities	30,844	32,829
Pool table, photocopier, etc	Charitable activities	52	48
Sundry income	Charitable activities	2,129	1,216
HSSC Income	Charitable activities	21,353	20,977
NCA Income	Charitable activities	1,145	3,845
Service user and lunch contributions	Charitable activities	30,252	26,539
		<u>1,448,601</u>	<u>1,404,059</u>

Following a change in 2016/17 to the way in which the core services are funded the organisation is no longer funded by grants but relies on the expenditure of individuals personal budgets to cover the services provided

**5. CHARITABLE ACTIVITIES COSTS**

	Direct costs £	Support costs (See note 6) £	Totals £
Charitable activities	<u>1,559,671</u>	<u>24,992</u>	<u>1,584,663</u>

**6. SUPPORT COSTS**

	Finance £	Governance costs £	Totals £
Charitable activities	<u>1,052</u>	<u>23,940</u>	<u>24,992</u>

**7. NET INCOME/(EXPENDITURE)**

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

	2019 £	2018 £
Auditors remuneration	4,950	4,860
Depreciation - owned assets	<u>28,346</u>	<u>31,823</u>

**8. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 5 April 2019 nor for the year ended 5 April 2018.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 5 April 2019 nor for the year ended 5 April 2018.



**ROCHDALE GATEWAY LEISURE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 5 APRIL 2019**

**9. STAFF COSTS**

	2019 £	2018 £
Wages and salaries	1,099,282	1,000,511
Social security costs	81,491	72,634
Other pension costs	66,196	55,286
	<u>1,246,969</u>	<u>1,128,431</u>

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

	2019	2018
Admin and support staff	<u>65</u>	<u>64</u>

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

	2019	2018
£60,001 - £70,000	<u>1</u>	<u>1</u>

The combined salaries of the Chief Officer and the Administration and Finance Manager were £109,827 in the year (2018 - £110,922).

**10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	115	-	115
<b>Charitable activities</b>			
Charitable activities	1,384,466	19,593	1,404,059
Other trading activities	<u>2,304</u>	<u>-</u>	<u>2,304</u>
<b>Total</b>	<u>1,386,885</u>	<u>19,593</u>	<u>1,406,478</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable activities	<u>1,380,164</u>	<u>64,430</u>	<u>1,444,594</u>
<b>Total</b>	<u>1,380,164</u>	<u>64,430</u>	<u>1,444,594</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>6,721</u>	<u>(44,837)</u>	<u>(38,116)</u>
<b>Transfers between funds</b>	<u>54,155</u>	<u>(54,155)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>60,876</u>	<u>(98,992)</u>	<u>(38,116)</u>

**ROCHDALE GATEWAY LEISURE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 5 APRIL 2019**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	340,446	495,844	836,290
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>401,322</u>	<u>396,852</u>	<u>798,174</u>

**ROCHDALE GATEWAY LEISURE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 5 APRIL 2019**

**11. TANGIBLE FIXED ASSETS**

	Freehold property £	Leasehold property improvements £	Equipment £
<b>COST</b>			
At 6 April 2018	187,773	21,505	164,044
Additions	5,660	-	12,769
	<u>193,433</u>	<u>21,505</u>	<u>176,813</u>
At 5 April 2019			
<b>DEPRECIATION</b>			
At 6 April 2018	75,291	21,505	153,790
Charge for year	5,642	-	7,024
	<u>80,933</u>	<u>21,505</u>	<u>160,814</u>
At 5 April 2019			
<b>NET BOOK VALUE</b>			
At 5 April 2019	<u>112,500</u>	<u>-</u>	<u>15,999</u>
At 5 April 2018	<u>112,482</u>	<u>-</u>	<u>10,254</u>

	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>			
At 6 April 2018	44,562	141,392	559,276
Additions	3,209	6,542	28,180
	<u>47,771</u>	<u>147,934</u>	<u>587,456</u>
At 5 April 2019			
<b>DEPRECIATION</b>			
At 6 April 2018	35,303	92,691	378,580
Charge for year	1,870	13,810	28,346
	<u>37,173</u>	<u>106,501</u>	<u>406,926</u>
At 5 April 2019			
<b>NET BOOK VALUE</b>			
At 5 April 2019	<u>10,598</u>	<u>41,433</u>	<u>180,530</u>
At 5 April 2018	<u>9,259</u>	<u>48,701</u>	<u>180,696</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019 £	2018 £
Trade debtors	127,006	208,935
Other debtors	11,200	-
Prepayments and accrued income	45,029	18,682
	<u>183,235</u>	<u>227,617</u>

**ROCHDALE GATEWAY LEISURE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 5 APRIL 2019**

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2019	2018
	£	£
Bank loans and overdrafts (see note 14)	-	9,482
Trade creditors	4,763	-
Accruals and deferred income	44,927	32,481
	<u>49,690</u>	<u>41,963</u>

**14. LOANS**

An analysis of the maturity of loans is given below:

	2019	2018
	£	£
Amounts falling due within one year on demand:		
Bank overdraft	-	9,482
	<u>-</u>	<u>9,482</u>

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

**15. LEASING AGREEMENTS**

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

	2019	2018
	£	£
Within one year	5,100	5,100
Between one and five years	21,000	-
In more than five years	-	33,000
	<u>26,100</u>	<u>38,100</u>

The leases represent two property leases.

**ROCHDALE GATEWAY LEISURE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 5 APRIL 2019**

**16. MOVEMENT IN FUNDS**

	At 6.4.18 £	Net movement in funds £	Transfers between funds £	At 5.4.19 £
<b>Unrestricted funds</b>				
General fund	362,122	(128,117)	84,653	318,658
Redundancy	39,200	-	-	39,200
	<u>401,322</u>	<u>(128,117)</u>	<u>84,653</u>	<u>357,858</u>
<b>Restricted funds</b>				
Day services - Muskaan	84,139	-	(31,597)	52,542
Day services - Special care (EDI)	106,875	-	(38,728)	68,147
Day services - ALPS	53,210	-	(14,328)	38,882
Voluntary services	359	-	-	359
Aashiyana	44,353	-	-	44,353
ROPE	1,336	-	-	1,336
Other day services	1,884	-	-	1,884
Respite holidays and other activity programmes	1,493	-	-	1,493
Saturday project	42,202	-	-	42,202
Minibus fund	7,542	(1,951)	-	5,591
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
	<u>396,852</u>	<u>(1,951)</u>	<u>(84,653)</u>	<u>310,248</u>
<b>TOTAL FUNDS</b>	<u>798,174</u>	<u>(130,068)</u>	<u>-</u>	<u>668,106</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,454,595	(1,582,712)	(128,117)
<b>Restricted funds</b>			
Minibus fund	-	(1,951)	(1,951)
<b>TOTAL FUNDS</b>	<u>1,454,595</u>	<u>(1,584,663)</u>	<u>(130,068)</u>

**ROCHDALE GATEWAY LEISURE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
FOR THE YEAR ENDED 5 APRIL 2019**

**16. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 6.4.17 £	Net movement in funds £	Transfers between funds £	At 5.4.18 £
<b>Unrestricted Funds</b>				
General fund	301,246	6,721	54,155	362,122
Redundancy	39,200	-	-	39,200
	<u>340,446</u>	<u>6,721</u>	<u>54,155</u>	<u>401,322</u>
<b>Restricted Funds</b>				
Day services - Muskaan	81,491	-	2,648	84,139
Day services - Special care (EDI)	106,875	-	-	106,875
Day services - ALPS	57,570	-	(4,360)	53,210
Voluntary services	443	(84)	-	359
Single sex	48,277	(2,188)	(46,089)	-
Aashiyana	54,193	(9,840)	-	44,353
ROPE	1,336	-	-	1,336
Other day services	1,884	-	-	1,884
Respite holidays and other activity programmes	1,558	(65)	-	1,493
Saturday project	52,401	(10,199)	-	42,202
Minibus fund	10,144	(2,602)	-	7,542
Rochdale solutions	14,001	(19,859)	5,858	-
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>495,844</u>	<u>(44,837)</u>	<u>(54,155)</u>	<u>396,852</u>
<b>TOTAL FUNDS</b>	<u><u>836,290</u></u>	<u><u>(38,116)</u></u>	<u><u>-</u></u>	<u><u>798,174</u></u>

# ROCHDALE GATEWAY LEISURE LIMITED

## NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 5 APRIL 2019

### 16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,386,885	(1,380,164)	6,721
<b>Restricted funds</b>			
Single sex	-	(2,188)	(2,188)
Aashiyana	-	(9,840)	(9,840)
Saturday project	791	(10,990)	(10,199)
Rochdale solutions	18,802	(38,661)	(19,859)
Voluntary services	-	(84)	(84)
Respite holidays and other activity programmes	-	(65)	(65)
Minibus fund	-	(2,602)	(2,602)
	<u>19,593</u>	<u>(64,430)</u>	<u>(44,837)</u>
<b>TOTAL FUNDS</b>	<u><u>1,406,478</u></u>	<u><u>(1,444,594)</u></u>	<u><u>(38,116)</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.

### 17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2019.

### 18. 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 2019**

**19. 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.

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.

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 service is currently suspended due to lack of funding. Beneficiaries continue to access similar activities.

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. A Short Breaks Service is proposed 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.

Libra - This project was started in October 2016 and is funded by the users to provide a service for their needs. Previously it was included as a restricted fund however the trustees have considered that as it is on a paid for basis it should be unrestricted and a transfer has been done the previous year.

**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 individual budgets/allowances). Where there is a shortfall in any year between costs and amounts charged this is met by the restricted fund.