

**ROCHDALE GATEWAY LEISURE LIMITED**

**(A COMPANY LIMITED BY GUARANTEE)**

**REGISTERED NUMBER - 02774692**

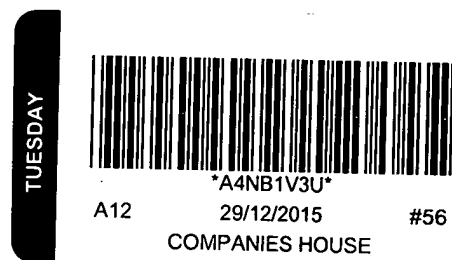
**CHARITY NUMBER - 1048950**

**ENGLAND AND WALES**

**REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**5 APRIL 2015**



**WYATT, MORRIS, GOLLAND LTD.,**

**CHARTERED ACCOUNTANTS,**

**PARK HOUSE,**

**200 DRAKE STREET,**

**ROCHDALE,**

**LANCASHIRE.**

**OL16 1PJ**

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2015

The trustees are pleased to present their report together with the Financial Statements of the Charity for the year ended 5<sup>th</sup> April 2015.

**Reference and Administrative details**

Charity Number 1048950

Company Number 02774692

Principal Office 2 Kenion Street  
Rochdale  
Lancashire  
OL16 1SN

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

Bankers National Westminster Bank PLC. CAF Bank Limited  
Rochdale Branch 25 Kings Hill Avenue  
Town Hall Square Kings Hill  
Rochdale West Malling  
Lancashire Kent  
OL16 1LL ME19 4JQ

Directors and Trustees

The directors are appointed according to the articles of association and are referred to as the 'Management Committee'.

The charity directors (trustees) during the year were:-

Mr Stephen Ellis (Chair)

Mr. Tom Carr Mrs Jean Barlow  
Miss Susan Burke Mr Anthony Collinson

Non trustee appointments:

Company Secretary Mr Andrew Tweedale

Chief Officer Ms. Nancy Wood

## ROCHDALE GATEWAY LEISURE LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2015

(Continued)

#### **Statement of Trustees' responsibilities**

The trustees are responsible for preparing the report of the trustees and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the period.

In preparing those financial statements, the trustees are required to:-

- select suitable accounting policies and then apply them consistently;
- 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 charity will continue in business.

The trustees have overall responsibility for ensuring that the charity has an appropriate system of controls, financial and otherwise. They are also responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **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 24<sup>th</sup> of November 1992 and amended to allow for current governance arrangement on 29<sup>th</sup> June 1995. 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.

##### Appointment of 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 1.

##### Trustee Induction and Training

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.

##### Organisation structure and decision making

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.

## ROCHDALE GATEWAY LEISURE LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2015

(Continued)

#### Related parties: Memberships and relationships with

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, Learning Disabilities Partnership Board and Link4Life.

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

#### 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.

#### 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.

#### 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.

#### Objectives and Activities

##### 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 borough of Rochdale or 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 Rochdale 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.

## ROCHDALE GATEWAY LEISURE LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2015

(Continued)

#### **Objectives and Activities (continued)**

##### Financial Review

The financial position of the charity as at 5 April 2015 was showing:-

	£
Unrestricted funds	344,080
Restricted funds	555,968
Total funds	<u>900,048</u> =====

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

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.

##### Activities - Main programmes, projects and services

###### How our activities deliver public benefits

Our main activities and who we try to help are described below. 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. The charity is committed to equal access to its services.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2015

(Continued)

**Activities - Main programmes, projects and services (continued)**

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 woodworking activity.

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.

INCLUSION SERVICE - Supports people with learning disabilities and their carers from South Asian communities in maintaining their tenancies by ensuring adaptations are carried out or supporting them in finding appropriate accommodation to meet their special needs. This would include benefits advice, bi-lingual support and training, updating statistics and disseminating information gained to service providers and any other relevant people to improve existing services and developing new ones.

The Inclusion Service includes

1. The support of people with their enquiries until results are achieved or until they are self supportive. For anyone with learning disabilities and their carers, professionals and those involved with their support. Supports to ensure people live safely and maintain a good standard of health and lifestyle within their communities.
2. Aashiyana Asian 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.
3. Muskaan - This service provides day time activities for a group of predominantly Asian Ladies. The success of this project has been recognised and will increase 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.

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.

## ROCHDALE GATEWAY LEISURE LIMITED

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2015

(Continued)

#### **Activities - Main programmes, projects and services (continued)**

##### 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.

#### **Achievements and Performance**

On the 17<sup>th</sup> of October the charity completed 22 years of successful operation.

The organisation again ran a successful training week in November at which along side the essential training offered around Protection of Vulnerable Adults, Infection Control, Moving and Handling, & Food Safety. The staff had the opportunity to participate in a team building day which was good for morale. Other training throughout the year included Food Hygiene, First Aid, Medication and NVQ's 2 and 3. 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.

##### 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.

ALPS – the service continues to involve parents and carers. The 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.

Inclusion Service- Currently employing 4 people in the roles of an Inclusion Service Manager, Development Worker- Translation & Interpreting, Information Worker and a Development Worker. An Administration Support Assistant is also employed, and the service has a 100% enquiry success rate. Unfortunately due to financial constraints, the service is still unable to appoint a Bangladeshi Development Worker.

The Inclusion Service has seen an increase of enquiries to over 100 a month. There is ongoing support, with the encouragement and vision to develop a self management approach by users of the service.

The service provides support to make information work for people, and has a good networking, referral and signposting system.

Aashiyana Asian Carers Group - 2 Carers Support Workers continue in employment, who are themselves carers. The average attendance at monthly meetings is 30 carers. Activities to impact on carers' health and personal development include a walking group, Reiki 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 sessions.

Muskaan - Day service provision for predominantly Asian Women. 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. The Muskaan service moved to Independence House, 43 Oldham Road, Rochdale, receiving the keys for the property just before closing for Christmas 2014. Finally the service had its own base, since having to move out of Lincoln Street some two years earlier.

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.

(Continued)

**Achievements and Performance (continued)**

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 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 to both male and female service users. 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 Handling, the Protection of Vulnerable Adults and Medication 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. Other charities such as Comic Relief, received funds raised by the Harry Smith Social Club, Sports Relief and Pink Day for cancer relief. Events were also organised jointly by the Aashiyana Asian Carers Group and Muskaan, with support from the other projects. Fundraising continued throughout the year to raise money for a new minibus in conjunction with Link4Life to be shared between the two organisations.

**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.

**Training Week**

The organisation again ran a successful training week in November. The essential training offered was around Protection of Vulnerable Adults, Infection Control, Moving and Handling and Food Safety. The staff had the opportunity to participate in a team building day that was delivered at Hollingworth Lake by Link4Life staff.

**Plans for the Future Period**

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, and the provision of transport is no longer funded by Rochdale Metropolitan Borough Council.

The introduction of personal budgets are driving further change, with sessional costs replacing the more traditional way of costing services.

Rochdale Metropolitan Borough Council has completely removed the Core Grant paid to RGLL, which places further financial pressure on the charity. Efforts are being made to off-set the loss.



(Continued)

**Achievements and Performance (continued)**

**Plans for the Future Period (continued)**

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. Further consultation with families will be conducted with regard to possible alterations to the service if financial cuts are to be handled and if transport to and from the service is affected.

EDI- The group will continue to enjoy a variety of activities with an enlarged group following the addition of more service users, and the relocation to Lincoln Street. Consultation with families will continue especially in view of further cuts and the possibility of the local authority ceasing to provide transport to and from day services.

Inclusion Service - Ensure the Ethnic Minority Sub Group is fully representative. Work with Transition Team to ensure young people and carers from South Asian backgrounds are involved. To continue to consult with people who use the service if there is a further reduction in funding or alteration of the service. It is expected that the service will have to re-tender for its work, and there is the possibility that a joint tender will be submitted with another organisation. This would allow for the delivery of a broader service.

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, and also apply for health funding to provide health related activities. To continue with a consultation process if there is a further proposed cut in funding.

Muskaan - To settle into the new base and continue to grow to give the same opportunities to more ladies who wish to use the single sex service.

Single Sex Service – To continue providing outreach service to ladies, especially from the South Asian Community.

Saturday Respite Scheme - To develop the scheme further to reach under-represented minority communities. To look into the possibility of providing sessions through personal budgets.

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.

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.

Outreach - This service is being developed so that support by RGLL can be delivered into service users' homes further embracing the Personalisation Agenda which was discussed during the training week.

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 will be 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.

ROCHDALE GATEWAY LEISURE LIMITED

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2015

(Continued)

**Statement as to disclosure of information to Auditors**

So far as the trustees are aware, there is no relevant audit information (as defined by section 418 of the Companies Act 2006) of which the company's auditors are unaware, and they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

**Auditors**

Wyatt, Morris, Golland Ltd., Chartered Accountants, were appointed auditors to the charity and a resolution proposing their reappointment will be put to the Annual General Meeting.

The above report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

This report was approved by the trustees on

Signed on behalf of the  
board of directors

*S. Ellis*

.....  
*S. Ellis*

*23/12/15*

Registered office:-

2 Kenion Street,  
ROCHDALE,  
Lancashire.  
OL16 1SN

## 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 2015 on pages 12 to 20. 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 charity's trustees, as a body, in accordance with Section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's 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 charity and the charity'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 Trustees Responsibilities Statement set out on page three, 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 Companies Act 2006. Accordingly we have been appointed as auditor 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. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **OPINION ON FINANCIAL STATEMENTS**

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 2015 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 Companies Act 2006.

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

(continued)

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

Patricia Richards B. A. F.C.A., D.Ch.A. (Senior Statutory Auditor)  
for and on behalf of  
Wyatt, Morris, Golland Ltd  
Chartered Accountants and Statutory Auditors  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ



Wyatt Morris Golland Ltd is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

Date: 23/12/15.....

ROCHDALE GATEWAY LEISURE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 5 APRIL 2015

	Notes	Unrestricted funds	Restricted funds	Total funds 2015	Total funds 2014
	_____	_____	_____	_____	_____
		£	£	£	£
<u>INCOME AND EXPENDITURE</u>					
<u>Incoming resources:-</u>					
Voluntary income	2	2,060	660	2,720	2,364
Activities in furtherance of the charity's objectives	3	1,001,930	194,183	1,196,113	1,135,465
Income from investments		110	-	110	85
		_____	_____	_____	_____
Total incoming resources		1,004,100	194,843	1,198,943	1,137,914
		_____	_____	_____	_____
<u>Resources expended:-</u>					
Charitable activities	4	1,025,123	152,303	1,177,426	1,010,777
Governance	5	6,298	-	6,298	5,322
		_____	_____	_____	_____
Total charitable expenditure		1,031,421	152,203	1,183,724	1,016,099
		_____	_____	_____	_____
Net incoming resources before transfers		(27,321)	42,540	15,219	121,815
Transfers between funds		-	-	-	-
		_____	_____	_____	_____
Net income for the year		(27,321)	42,540	15,219	121,815
Total funds brought forward		371,401	513,428	884,829	763,014
		_____	_____	_____	_____
Total funds carried forward		344,080	555,968	900,048	884,829
		=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

THE NOTES ON PAGES 14 TO 20 FORM PART OF THESE ACCOUNTS.

ROCHDALE GATEWAY LEISURE LIMITED

BALANCE SHEET AS AT 5 APRIL 2015

	<u>Notes</u>	<u>£</u>	<u>2015</u> <u>£</u>	<u>£</u>	<u>2014</u> <u>£</u>
<b><u>FIXED ASSETS</u></b>					
Tangible fixed assets	7		235,810		170,214
<b><u>CURRENT ASSETS</u></b>					
Debtors	8	257,599		149,388	
Cash at bank and in hand		494,301		670,712	
		<hr/>		<hr/>	
		751,900		820,100	
<b><u>CREDITORS</u> - Amounts falling due within one year</b>	9	(72,680)		(74,868)	
		<hr/>		<hr/>	
<b><u>NET CURRENT ASSETS</u></b>			679,220		745,232
			<hr/>		<hr/>
Total assets less current liabilities			915,030		915,446
<b><u>CREDITORS</u> - Amounts falling due after more than one year</b>	10		(14,982)		(30,617)
			<hr/>		<hr/>
Net assets	15		900,048		884,829
			=====		=====
<b><u>FUNDED BY:-</u></b>					
<b><u>Unrestricted funds</u></b>	12		344,080		371,401
<b><u>Restricted funds</u></b>	14		555,968		513,428
			<hr/>		<hr/>
			900,048		884,829
			=====		=====

The financial statements have been prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The company is exempt from an audit under the Companies Act 2006 and an audit has been undertaken in accordance with the Charities Act 2011.

Signed on behalf of the directors

..... *S. Ellis* ..... Director - S Ellis

Approved by the board: 23/12/15

THE NOTES ON PAGES 14 TO 20 FORM PART OF THESE ACCOUNTS.

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and follow the recommendations in Accounting and Reporting by Charities: Statement of Recommended Practice issued in March 2005, and the Charities Act.

Cash flow

The accounts do not include a cash flow statement because the company, as a small reporting entity, is exempt from the requirement to prepare such a statement under Financial Reporting Standard 1 'Cash flow statements'.

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 cafe receipts are credited to income when receivable.

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

Resources expended

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.

Tangible fixed assets

Tangible fixed assets are included in the financial statements at the cost of acquisition.

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

Freehold property	- 2½% on cost
Improvements to leasehold and freehold premises	- 20% on cost
Fixtures and fittings	- 15% on net book value
Specialised equipment	- 25% on cost
Motor vehicles	- 25% on cost

Taxation

The company is a registered charity and as such is entitled to the exemption from tax to the extent that the income received falls within section 505 I.C.T.A. 1988 and section 256 C.G.T.A. 1992 and is applied to charitable purposes only.

ROCHDALE GATEWAY LEISURE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2015

(Continued)

1. ACCOUNTING POLICIES (Continued)

Fund accounting

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.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profit as incurred.

Pensions

Company contributions in respect of personal defined contribution pension schemes are charged to the profit and loss account for the year in which they are payable to the scheme.

2. VOLUNTARY INCOME

	Unrestricted funds	Restricted funds	Total funds 2015	Total funds 2014
	£	£	£	£
Subscriptions, fundraising and donations	2,060	660	2,720	2,364
	=====	=====	=====	=====

3. ACTIVITIES IN FURTHERANCE OF  
THE CHARITY'S OBJECTIVES

	Unrestricted funds	Restricted funds	Total funds 2015	Total funds 2014
	£	£	£	£
Grants - Revenue	263,437	194,183	457,620	473,783
Respite care income	197,340	-	197,340	161,161
Care allowance	479,404	-	479,404	455,686
Rents receivable	4,647	-	4,647	4,597
Café receipts	19,355	-	19,355	18,927
Pool table, photocopier etc.	97	-	97	432
Sundry receipts / income	7,770	-	7,770	9,596
Transport income	29,880	-	29,880	11,283
	1,001,930	194,183	1,196,113	1,135,465
	=====	=====	=====	=====



NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2015  
(Continued)

4. CHARITABLE ACTIVITIES

	Staff costs	Depreciation	Other costs	Total funds 2015	Total funds 2014
	£	£	£	£	£
Provision of respite care and activities	912,925	48,005	216,496	1,177,426	1,010,777
	=====	=====	=====	=====	=====

	Total funds 2015	Total funds 2014
	£	£
Other costs:-		
Activity costs	76,476	59,530
Property related costs	93,629	86,822
Administrative costs	39,431	36,283
General costs	6,960	6,272
	216,496	188,907
	=====	=====

5. GOVERNANCE

	Total funds 2015	Total funds 2014
	£	£
Accountancy fees	4,198	3,322
Audit fees	2,100	2,000
	6,298	5,322
	=====	=====

6. STAFF COSTS

	2015	2014
	£	£
Wages and salaries	827,484	734,431
Social security costs	62,684	56,185
Pension costs	22,757	10,689
	912,925	801,305
	=====	=====

No employee earned £60,000 per annum or more.

The average number of employees, during the year was 53 (2014 - 48).

The trustees receive no remuneration from the company and reimbursed expenses amounted to £nil.

ROCHDALE GATEWAY LEISURE LIMITED

NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2015

(Continued)

7. TANGIBLE FIXED ASSETS

	<u>Freehold property</u>	<u>Leasehold property improvements</u>	<u>Fixtures and fittings</u>	<u>Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
	£	£	£	£	£	£
<u>Cost</u>						
At 6 April 2014	187,773	21,505	41,959	126,740	24,738	402,715
Additions	-	-	-	26,406	87,195	113,601
Disposals	-	-	-	(2,619)	-	(2,619)
	-----	-----	-----	-----	-----	-----
At 5 April 2015	187,773	21,505	41,959	150,527	111,933	513,697
	-----	-----	-----	-----	-----	-----
<u>Depreciation</u>						
At 6 April 2014	52,666	21,505	27,824	117,212	13,294	232,501
Charge for the year	6,039	-	2,120	11,864	27,982	48,005
Disposals	-	-	-	(2,619)	-	(2,619)
	-----	-----	-----	-----	-----	-----
At 5 April 2015	58,705	21,505	29,944	126,457	41,276	277,887
	-----	-----	-----	-----	-----	-----
<u>Net book values</u>						
At 5 April 2015	129,068	-	12,015	24,070	70,657	235,810
	=====	=====	=====	=====	=====	=====
At 5 April 2014	135,107	-	14,135	9,528	11,444	170,214
	=====	=====	=====	=====	=====	=====

The company has a licence to occupy a property owned by Rochdale Metropolitan Borough Council provided it continues to use the property in furtherance of its charitable objectives.

8. DEBTORS

	<u>2015</u>	<u>2014</u>
	£	£
Trade debtors	243,874	136,035
Prepayments and accrued income	13,725	13,353
	-----	-----
	257,599	149,388
	=====	=====

9. CREDITORS - Amounts falling due  
within one year

	<u>2015</u>	<u>2014</u>
	£	£
Accruals and income in advance	57,417	59,977
Bank loan (See Note 11)	15,263	14,891
	-----	-----
	72,680	74,868
	=====	=====

**ROCHDALE GATEWAY LEISURE LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2015**

(Continued)

10. **CREDITORS – Amounts falling due after more than one year**

	<u>2015</u>	<u>2014</u>
	£	£
Bank loan (see Note 11)	30,245	45,508
Less amount falling due within one year	(15,263)	(14,891)
	14,982	30,617
	=====	=====

A bank loan was obtained in May 2003 to finance, in part, the acquisition of Millgate House, a property located in Whitworth. The loan is secured on premises owned by the company and is repayable over a sixteen year period.

11. **LOANS**

An analysis of the maturity of the bank loan of £30,245 is given below:-

	<u>2015</u>	<u>2014</u>
	£	£
Amounts falling due within one year:-		
Bank loan (see Note 9)	15,263	14,891
	=====	=====
Amounts falling due between one year and two years:-		
Bank loan (1-2 years)	14,982	29,782
	=====	=====
Amounts falling due between two and five years:-		
Bank loans (2-5 years)	-	835
	=====	=====

12. **UNRESTRICTED FUNDS**

	<u>Balance brought forward 06/04/14</u>	<u>Movement in the year</u>	<u>Transfer</u>	<u>Balance carried forward 05/04/15</u>
	£	£	£	£
General reserve	332,201	(27,321)	-	304,880
Designated reserve (Note 13)	39,200	-	-	39,200
	371,401	(27,321)	-	344,080
	=====	=====	=====	=====

13. **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.

## NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2015

(Continued)

14. RESTRICTED FUNDS

	Balance at 06/04/14	- Movement in the year -		Balance at	
		Incoming	Outgoing	Transfer	05/04/15
	£	£	£	£	£
<u>Day Services:-</u>					
Muskaan	121,223	-	-	-	121,223
Special care (EDI)	106,875	-	-	-	106,875
ALPS	86,793	-	-	-	86,793
Voluntary services	443	-	(-)	-	443
Inclusion project	52,266	101,802	(98,570)	-	55,498
Single Sex	11,584	23,052	(9,091)	-	25,545
Aashiyana	29,331	33,626	(20,445)	-	42,512
ROPE	1,336	-	(-)	-	1,336
Other day services	1,884	-	(-)	-	1,884
Respite holidays and other activity programmes	613	1,350	(405)	-	1,558
Saturday project	35,323	34,353	(23,792)	-	45,884
Minibus fund	10,757	660	-	-	11,417
Allocated transfers:					
Special care (EDI)	14,000	-	(-)	-	14,000
ALPS	20,000	-	(-)	-	20,000
Inclusion project	13,000	-	(-)	-	13,000
Muskaan	8,000	-	(-)	-	8,000
	<u>513,428</u>	<u>194,843</u>	<u>(152,303)</u>	<u>-</u>	<u>555,968</u>
	=====	=====	=====	=====	=====

EDI, ALPS and other activity programmes provide day time opportunities for young people with learning disabilities including education, training, leisure and social inclusive opportunities. Funding has been provided by Rochdale M.B.C. through both funding and service agreements.

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.

The Inclusion Project has been set up as a result of research into the needs of people with learning disabilities and their families within the South Asian Community. The service continues to research and develop projects, which to date include Aashiyana Carers Group, Muskaan (formerly Single Sex Service) and the Information Service. Funding for these projects comes from grants via Supporting People, the Learning Disabilities Partnership Board, European Union (through the Carers Resource) and Carers Special Grant.

Muskaan is a pilot 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 by Rochdale Metropolitan Borough Council via a carers grant.

Aashiyana Asian Carers Group is a support group for Asian carers of people with disabilities which meets once a month to exchange information, involving carers in activities and offer training. The group is funded by the Carers Resource Centre (E.R.D.F.) funding.

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 with learning disabilities. Funding is provided by Rochdale Metropolitan Borough Council, carers grant.

**ROCHDALE GATEWAY LEISURE LIMITED**

**NOTES FORMING PART OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2015**  
(Continued)

14. **RESTRICTED FUNDS (continued)**

Minibus fund – relates to funds being received to purchase a new minibus.

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.

15. **ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	<u>Tangible fixed assets</u> £	<u>Net current assets/(liabilities)</u> £	<u>Long term liabilities</u> £	<u>Total funds</u> £
Restricted funds	-	555,968	-	555,968
Unrestricted funds	235,810	123,252	(14,982)	344,080
	235,810	679,220	(14,982)	900,048
	235,810	679,220	(14,982)	900,048

16. **CONTINGENT LIABILITIES**

There are no contingent liabilities of a material amount for which provision has not been made in the accounts.

17. **COMMITMENTS**

**Capital commitments**

There were no capital commitments at 5 April 2015 (2014 - £NIL).

**Pension commitments**

The company operates defined contribution pension schemes. The assets of the schemes are held separately from those of the company in independently administered funds. The pension cost charge represents contributions payable by the company to the fund and amounted to £22,757 (2014 - £10,689).