

# THE GARDEN GATE PROJECT LTD

England & Wales · Charity number 1082954

## Details

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Other names	THANET MIND
Status	Registered
Legal form	Charitable company
Company number	<a href="#">03753908</a>
Registered	2000-10-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	41 Warten Road Ramsgate Kent CT11 8BJ
Phone	07714742456
Email	<a href="mailto:info@thegardengateproject.co.uk">info@thegardengateproject.co.uk</a>
Website	<a href="http://www.thegardengateproject.co.uk">www.thegardengateproject.co.uk</a>

## Activities

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**Objects:** TO PROMOTE THE PRESERVATION AND THE SAFEGUARDING OF MENTAL HEALTH AND THE RELIEF OF PERSONS SUFFERING FROM MENTAL DISORDER IN ASSOCIATION WITH MIND (NATIONAL ASSOCIATION FOR MENTAL HEALTH), IN ACCORDANCE WITH THE AIMS AND OBJECTIVES OF MIND.

**Activities:** TO PROMOTE THE PRESERVATION AND SAFEGUARDING OF MENTAL HEALTH AND THE RELIEF OF PERSONS SUFFERING FROM MENTAL DISORDERS AND LEARNING DISABILITIES.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** People With Disabilities

## Geography

- Area of benefit: THANET.
- Kent

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£155,669	£147,400	-	-
2024-03-31	£159,283	£154,386	-	-
2023-03-31	£160,594	£140,809	-	-
2022-03-31	£115,659	£110,563	-	-
2021-03-31	£85,963	£83,894	-	-

## Trustees

Name	Role	Appointed
Annie Louise Nichols		2017-09-02
David Patrick Johnston		2025-10-10
Glyn Parry		2025-10-10
NEIL MELVYN BATTERBEE		2015-06-01
Roger Saffery		2017-08-01
Sonja Bigg		2017-09-02

**THE GARDEN GATE PROJECT LTD**

England & Wales - Charity number 1082954

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# Accounts

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**REGISTERED COMPANY NUMBER: 03753908 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082954**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
FOR  
THE GARDEN GATE PROJECT LTD.**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**THE GARDEN GATE PROJECT LTD.**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

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 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**a. POLICIES AND OBJECTIVES**

The objectives of the Charity are to promote the preservation and safeguarding of mental health and the relief of persons suffering from mental disorders in association with the National Association of Mental Health. The charity also provides support for adults with learning disabilities. The Trustees have an agreement with Kent County Council to provide day support services.

**b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

Our funding comes from the Garden Gate facility in Cliftonville. This now runs with regards to direct payments and outside resources ie. private donations, fund raising and grant applications.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

**ACHIEVEMENTS AND PERFORMANCE**

**a. KEY FINANCIAL PERFORMANCE INDICATORS**

The Garden Gate considers two needs when reviewing the charity's activities - the needs of the clients and the needs of the charity.

The charity endeavors to operate services which are purposeful to those who participate, striving to improve well-being and the fulfilment of some aspirations of participants whilst aiming to be a self-sufficient charity in a challenging economic environment.

As such the charity aims to hold sufficient reserves at all times which allow for the continuation of quality services to clients for a period of at least six months in the unlikely scenario that all public funding ceases. The cost of six months of activities without public funding changes annually but are currently estimated to be approximately £70,000 (£140,000 in a full year). This estimated cost excludes costs associated with fundraising activities.

**b. REVIEW OF ACTIVITIES**

The Garden Gate Project made a profit for the year of £8,268.67 (2024 - £4,896.41).

Total income for the year was £155,668.60 (2024 - £159,282.69) with expenditure of £147,399.93 (2024 - £154,386.28).

Income reduced by £3,613 - almost all of which is because of reduced income from clients. This is, at least for now, not of concern to the trustees because (1) it only represents a reduction of 2% and (2) such income can fluctuate due to the number of clients which the charity serves.

Expenditure reduced by £6,986 - more than offsetting the reduced income. This reduced expenditure is a result of savings on staffing costs (both salaried and self-employed) as the charity aims to respond as flexibly as possible to the changing number and needs of its clients.

**Fixed Assets**

Expenditure is capitalised when such costs are (i) significant and (ii) likely to be of value for at least four years. Accordingly, the charity spreads such costs over a period of four years by applying depreciation on a straight-line basis of 25% annually. There were no fixed asset purchases in the year.

The net book value of fixed assets at the year end was £2,451.94:

Wood Burner - purchased January 2021 - NBV £0  
Solar Panels - purchased November 2021 - NBV £334.80  
Solar Panels - purchased January 2023 - NBV £391.64  
Container - purchased August 2023 - NBV £1,725.50

**Funds**

The fund balances represent the reserves available to the Garden Gate at any point in time. These funds can either be unrestricted or restricted (i.e. when they must be spent according to the terms of the funding provided). The restricted fund balance at year-end was £1,892.93. This is the money remaining from a grant provided by the Global Giving Fund to enable the Garden Gate to purchase solar panels. £726.44 of the solar panels purchased remains to be charged to the accounts in future years (the net book value of the solar panels as shown above) which will leave a balance of £1,166.49.

The total of all funds at year-end was £177,539.94 with the balance of £175,647.01 (2024 - £166,580.60) being unrestricted.

**Summary**

The Garden Gate continues to generate annual profits in difficult economic times. This is entirely due to fund raising and other income generation activities. During the year approximately £33,500 was generated from such activities - donations, events, sales, bank interest, garden hire etc, with the associated expenditure on these activities estimates to have been a little over £5,000.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2025**

This fundraising and other income generation has led to unrestricted funds totalling £175,647 which is far in excess of the requirement to hold reserves equivalent to at least six months of activity without public funding (currently estimated to be approximately £70,000). As per the trustees reserves policy, consideration will be given to investing this excess funding to enhance and improve the services provided to clients but only when such investment is affordable, feasible and provides good value for money.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03753908 (England and Wales)

**Registered Charity number**

1082954

**Registered office**

424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**Trustees**

N M Batterbee  
Ms S L Bigg  
Ms A L Nichols  
R Saffery  
K Harrison Director (resigned 7/11/2024)  
P C Burton Director (deceased 28/2/2025)

**Company Secretary**

N Condon

**Independent Examiner**

Andrew Cannon  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Approved by order of the board of trustees on 31 August 2025 and signed on its behalf by:

R Saffery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE GARDEN GATE PROJECT LTD.**

**Independent examiner's report to the trustees of The Garden Gate Project Ltd. ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Cannon

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

28 July 2025

**THE GARDEN GATE PROJECT LTD.**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	<b>2025 Total funds £</b>	2024 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		123,462	10,029	133,491	141,893
Other trading activities	2	<u>22,178</u>	<u>-</u>	<u>22,178</u>	<u>17,389</u>
<b>Total</b>		<u><b>145,640</b></u>	<u><b>10,029</b></u>	<u><b>155,669</b></u>	<u><b>159,282</b></u>
<b>EXPENDITURE ON</b>					
Raising funds		88,604	9,170	97,774	108,919
<b>Charitable activities</b>					
Events		<u>47,969</u>	<u>1,657</u>	<u>49,626</u>	<u>45,466</u>
<b>Total</b>		<u><b>136,573</b></u>	<u><b>10,827</b></u>	<u><b>147,400</b></u>	<u><b>154,385</b></u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>9,067</b>	<b>(798)</b>	<b>8,269</b>	<b>4,897</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		166,580	2,691	169,271	164,374
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>175,647</b></u>	<u><b>1,893</b></u>	<u><b>177,540</b></u>	<u><b>169,271</b></u>

The notes form part of these financial statements

**THE GARDEN GATE PROJECT LTD. (REGISTERED NUMBER: 03753908)**

**BALANCE SHEET  
31 MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	<b>2025 Total funds £</b>	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	1,725	726	2,451	4,619
<b>CURRENT ASSETS</b>					
Debtors	8	11,786	-	11,786	8,844
Cash at bank and in hand		<u>166,669</u>	<u>1,167</u>	<u>167,836</u>	<u>162,308</u>
		<u>178,455</u>	<u>1,167</u>	<u>179,622</u>	<u>171,152</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,533)	-	(4,533)	(6,500)
<b>NET CURRENT ASSETS</b>		<u>173,922</u>	<u>1,167</u>	<u>175,089</u>	<u>164,652</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>175,647</u>	<u>1,893</u>	<u>177,540</u>	169,271
<b>NET ASSETS FUNDS</b>	10	<u>175,647</u>	<u>1,893</u>	<u>177,540</u>	<u>169,271</u>
Unrestricted funds				175,647	166,580
Restricted funds				<u>1,893</u>	<u>2,691</u>
<b>TOTAL FUNDS</b>				<u>177,540</u>	<u>169,271</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

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.

The notes form part of these financial statements

**THE GARDEN GATE PROJECT LTD. (REGISTERED NUMBER: 03753908)**

**BALANCE SHEET - continued**  
**31 MARCH 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 August 2025 and were signed on its behalf by:

R Saffery - Trustee

The notes form part of these financial statements

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Plant and machinery                      - 25% on cost

**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.

**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.

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**2. OTHER TRADING ACTIVITIES**

	<b>2025</b>	<b>2024</b>
	£	£
Fundraising events	18,322	14,064
Other incoming resources	3,856	3,325
	<u>22,178</u>	<u>17,389</u>

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

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

	<b>2025</b>	<b>2024</b>
	£	£
Depreciation - owned assets	<u>2,168</u>	<u>2,088</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**5. STAFF COSTS**

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

	<b>2025</b>	<b>2024</b>
Operational staff	<u>9</u>	<u>9</u>

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	130,134	11,759	141,893
Other trading activities	17,389	-	17,389
<b>Total</b>	<u>147,523</u>	<u>11,759</u>	<u>159,282</u>
<b>EXPENDITURE ON</b>			
Raising funds	97,743	11,176	108,919
<b>Charitable activities</b>			
Events	44,086	1,380	45,466
<b>Total</b>	<u>141,829</u>	<u>12,556</u>	<u>154,385</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

<b>6.</b>	<b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
	<b>NET INCOME/(EXPENDITURE)</b>	5,694	(797)	4,897
	<b>RECONCILIATION OF FUNDS</b>			
	Total funds brought forward	160,886	3,488	164,374
	<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>166,580</u>	<u>2,691</u>	<u>169,271</u>
<b>7.</b>	<b>TANGIBLE FIXED ASSETS</b>			Plant and machinery £
	<b>COST</b>			
	At 1 April 2024 and 31 March 2025			<u>23,064</u>
	<b>DEPRECIATION</b>			
	At 1 April 2024			18,445
	Charge for year			<u>2,168</u>
	At 31 March 2025			<u>20,613</u>
	<b>NET BOOK VALUE</b>			
	At 31 March 2025			<u>2,451</u>
	At 31 March 2024			<u>4,619</u>
<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
			<b>2025</b>	2024
			£	£
	Trade debtors		6,155	7,061
	Prepayments		1,648	1,599
	Accrued income		<u>3,983</u>	<u>184</u>
			<u>11,786</u>	<u>8,844</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

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

	2025	2024
	£	£
Trade creditors	328	1,286
Social security and other taxes	1,013	1,213
Other creditors	1,692	309
Deferred income	-	2,342
Accrued expenses	<u>1,500</u>	<u>1,350</u>
	<u><b>4,533</b></u>	<u><b>6,500</b></u>

**10. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	166,580	9,067	175,647
<b>Restricted funds</b>			
Global Giving Fund	2,691	(798)	1,893
<b>TOTAL FUNDS</b>	<u><b>169,271</b></u>	<u><b>8,269</b></u>	<u><b>177,540</b></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	145,640	(136,573)	9,067
<b>Restricted funds</b>			
Groundworks	7,687	(7,687)	-
Global Giving Fund	-	(798)	(798)
KCC Community Coffee Mornings	<u>2,342</u>	<u>(2,342)</u>	<u>-</u>
<b>TOTAL FUNDS</b>	<u><b>10,029</b></u>	<u><b>(10,827)</b></u>	<u><b>(798)</b></u>
	<u><b>155,669</b></u>	<u><b>(147,400)</b></u>	<u><b>8,269</b></u>

THE GARDEN GATE PROJECT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	160,886	5,694	166,580
<b>Restricted funds</b>			
Global Giving Fund	3,488	(797)	2,691
<b>TOTAL FUNDS</b>	<u>164,374</u>	<u>4,897</u>	<u>169,271</u>

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	147,523	(141,829)	5,694
<b>Restricted funds</b>			
Groundworks	11,381	(11,381)	-
Global Giving Fund	-	(797)	(797)
KCC Community Coffee Mornings	378	(378)	-
<b>TOTAL FUNDS</b>	<u>11,759</u>	<u>(12,556)</u>	<u>(797)</u>
	<u>159,282</u>	<u>(154,385)</u>	<u>4,897</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	160,886	14,761	175,647
<b>Restricted funds</b>			
Global Giving Fund	3,488	(1,595)	1,893
<b>TOTAL FUNDS</b>	<u>164,374</u>	<u>13,166</u>	<u>177,540</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2025**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	293,163	(278,402)	14,761
<b>Restricted funds</b>			
Groundworks	19,068	(19,068)	-
Global Giving Fund	-	(1,595)	(1,595)
KCC Community Coffee Mornings	<u>2,720</u>	<u>(2,720)</u>	<u>-</u>
	<u>21,788</u>	<u>(23,383)</u>	<u>(1,595)</u>
<b>TOTAL FUNDS</b>	<u><u>314,951</u></u>	<u><u>(301,785)</u></u>	<u><u>13,166</u></u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**THE GARDEN GATE PROJECT LTD**

England & Wales - Charity number 1082954

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# Accounts

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**REGISTERED COMPANY NUMBER: 03753908 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082954**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024  
FOR  
THE GARDEN GATE PROJECT LTD.**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**THE GARDEN GATE PROJECT LTD.**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

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 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**a. POLICIES AND OBJECTIVES**

The objectives of the Charity are to promote the preservation and safeguarding of mental health and the relief of persons suffering from mental disorders in association with the National Association of Mental Health. The charity also provides support for adults with learning disabilities. The Trustees have an agreement with Kent County Council to provide day support services.

**b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

Our funding comes from the Garden Gate facility in Cliftonville. This now runs with regards to direct payments and outside resources ie. private donations, fund raising and grant applications.

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024**

**ACHIEVEMENT AND PERFORMANCE**

**a. KEY FINANCIAL PERFORMANCE INDICATORS**

As an organisation, when reviewing the activities we currently undertake we consider activities that reflect two needs - those of service participant and those of the charity.

The charity has endeavoured to operate services which are purposeful for those who participate, striving to improve well-being and the fulfilment of some aspirations of participants whilst aiming to be a self-sufficient charity in a difficult economic climate.

**b. REVIEW OF ACTIVITIES**

During the year the Garden Gate Project (GGP) made a profit of £4,896.41 (2023 - £22,398.75).

Total income for the year was £159,282.69 (2023 - £163,699.11) with expenditure of £154,386.28 (2023 - £141,300.36).

Total income for the year reduced by £4,416 mainly due to donations reducing by £17,148. Client income, sales, grant income and bank interest all increased to partly offset this drop in funding.

Total expenditure increased by £13,086 which is attributable to increased staffing costs; some of which is due to the costs of one employee being part-funded by a grant from Groundworks.

Reduced profits, reduced income and increased expenditure compared to 2023 could be a cause for concern. However, when considering the bottom-line it is clear that the profit of £22,399 was an outlier and the 2024 profit is a reversion to mean.

**Fixed Assets**

Some costs are capitalised when such costs are (i) significant and (ii) are likely to be of value over a number of years. In accordance with GGP's accounting policies such costs are spread over four years.

In the year ending 31 March 2024, the Garden Gate Project bought a container for £2,856. This cost has been capitalised. At the end of the year the book value of fixed assets was £4,619.18, comprising of:

- Wood Burner - purchased January 2021
- Solar Panels - purchased November 2021
- Solar Panels - purchased January 2023
- Container - purchased August 2023

**Funds**

The total funds represent the reserves available to GGP at any point in time. Such funds are either restricted or unrestricted. Restricted funds must be spent for a particular purpose. The restricted fund balance at the year end was £2,690.66, which is the money remaining from a grant by the Global Giving Fund to enable GGP to purchase solar panels.

The total of all funds at the year end was £169,271.26 (2023 - £164,374.86) with the balance of £166,580.60 (2023 - £160,886.46) being unrestricted.

**Summary**

The GGP continues to generate more income than the expenditure it incurs.

The profit for the year of £4,896.41 represents a normal year of trading with the 2023 profits being an outlier.

The GGP now has substantial reserves and has moved closer to its key financial aim of being self-sufficient.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2024

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**  
03753908 (England and Wales)

**Registered Charity number**  
1082954

**Registered office**  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**Trustees**  
N M Batterbee  
Ms S L Bigg  
Ms A L Nichols  
R Saffery  
K Harrison  
Ms J Nestling (resigned 19/9/2023)  
P C Burton Director (appointed 22/4/2023)

**Company Secretary**  
N Condron

**Independent Examiner**  
Andrew Cannon  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Approved by order of the board of trustees on 31 October 2024 and signed on its behalf by:

R Saffery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE GARDEN GATE PROJECT LTD.**

**Independent examiner's report to the trustees of The Garden Gate Project Ltd. ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Cannon

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Date: .....

**THE GARDEN GATE PROJECT LTD.**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		130,134	11,759	141,893	143,891
Other trading activities	2	<u>17,389</u>	<u>-</u>	<u>17,389</u>	<u>19,809</u>
<b>Total</b>		<u><b>147,523</b></u>	<u><b>11,759</b></u>	<u><b>159,282</b></u>	<u><b>163,700</b></u>
<b>EXPENDITURE ON</b>					
Raising funds		97,743	11,176	108,919	87,433
<b>Charitable activities</b>					
Events		<u>44,086</u>	<u>1,380</u>	<u>45,466</u>	<u>53,869</u>
<b>Total</b>		<u><b>141,829</b></u>	<u><b>12,556</b></u>	<u><b>154,385</b></u>	<u><b>141,302</b></u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>5,694</b>	<b>(797)</b>	<b>4,897</b>	<b>22,398</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		160,886	3,488	164,374	141,976
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>166,580</b></u>	<u><b>2,691</b></u>	<u><b>169,271</b></u>	<u><b>164,374</b></u>

The notes form part of these financial statements

**THE GARDEN GATE PROJECT LTD. (REGISTERED NUMBER: 03753908)**

**BALANCE SHEET  
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	<b>2024 Total funds £</b>	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	3,095	1,524	4,619	3,851
<b>CURRENT ASSETS</b>					
Debtors	8	8,844	-	8,844	1,393
Cash at bank and in hand		<u>158,799</u>	<u>3,509</u>	<u>162,308</u>	<u>160,895</u>
		<u>167,643</u>	<u>3,509</u>	<u>171,152</u>	<u>162,288</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,158)	(2,342)	(6,500)	(1,765)
<b>NET CURRENT ASSETS</b>		<u>163,485</u>	<u>1,167</u>	<u>164,652</u>	<u>160,523</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>166,580</u>	<u>2,691</u>	<u>169,271</u>	<u>164,374</u>
<b>NET ASSETS FUNDS</b>	10	<u>166,580</u>	<u>2,691</u>	<u>169,271</u>	<u>164,374</u>
Unrestricted funds				<u>166,580</u>	160,886
Restricted funds				<u>2,691</u>	3,488
<b>TOTAL FUNDS</b>				<u>169,271</u>	<u>164,374</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

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.

The notes form part of these financial statements

**THE GARDEN GATE PROJECT LTD. (REGISTERED NUMBER: 03753908)**

**BALANCE SHEET - continued  
31 MARCH 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 October 2024 and were signed on its behalf by:

R Saffery - Trustee

The notes form part of these financial statements

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

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

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Plant and machinery                    - 25% on cost

**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.

**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.

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**2. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Fundraising events	14,064	-
Other incoming resources	<u>3,325</u>	<u>19,809</u>
	<u><b>17,389</b></u>	<u><b>19,809</b></u>

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

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

	2024	2023
	£	£
Depreciation - owned assets	<u><b>2,088</b></u>	<u><b>1,504</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

**5. STAFF COSTS**

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

	2024	2023
Operational staff	<u><b>9</b></u>	<u><b>8</b></u>

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	137,789	6,102	143,891
Other trading activities	<u>19,809</u>	<u>-</u>	<u>19,809</u>
<b>Total</b>	<u><b>157,598</b></u>	<u><b>6,102</b></u>	<u><b>163,700</b></u>
<b>EXPENDITURE ON</b>			
Raising funds	81,331	6,102	87,433
<b>Charitable activities</b>			
Events	<u>53,239</u>	<u>630</u>	<u>53,869</u>
<b>Total</b>	<u><b>134,570</b></u>	<u><b>6,732</b></u>	<u><b>141,302</b></u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
	<u>£</u>	<u>£</u>	<u>£</u>
<b>NET INCOME/(EXPENDITURE)</b>	23,028	(630)	22,398
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	137,858	4,118	141,976
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>160,886</u>	<u>3,488</u>	<u>164,374</u>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 April 2023	<b>20,208</b>
Additions	<b>2,856</b>
At 31 March 2024	<u><b>23,064</b></u>
<b>DEPRECIATION</b>	
At 1 April 2023	<b>16,357</b>
Charge for year	<b>2,088</b>
At 31 March 2024	<u><b>18,445</b></u>
<b>NET BOOK VALUE</b>	
At 31 March 2024	<u><b>4,619</b></u>
At 31 March 2023	<u><b>3,851</b></u>

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

	2024 £	2023 £
Trade debtors	<b>7,061</b>	-
Prepayments	<b>1,599</b>	1,393
Accrued income	<b>184</b>	-
	<u><b>8,844</b></u>	<u>1,393</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

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

	2024	2023
	£	£
Trade creditors	1,286	-
Social security and other taxes	1,213	565
Other creditors	309	-
Deferred income	2,342	-
Accrued expenses	<u>1,350</u>	<u>1,200</u>
	<u><b>6,500</b></u>	<u><b>1,765</b></u>

**10. MOVEMENT IN FUNDS**

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
<b>Unrestricted funds</b>			
General fund	160,886	5,694	166,580
<b>Restricted funds</b>			
Global Giving Fund	3,488	(797)	2,691
<b>TOTAL FUNDS</b>	<u><b>164,374</b></u>	<u><b>4,897</b></u>	<u><b>169,271</b></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	147,523	(141,829)	5,694
<b>Restricted funds</b>			
Groundworks	11,381	(11,381)	-
Global Giving Fund	-	(797)	(797)
KCC Community Coffee Mornings	378	(378)	-
<b>TOTAL FUNDS</b>	<u><b>11,759</b></u>	<u><b>(12,556)</b></u>	<u><b>(797)</b></u>
	<u><b>159,282</b></u>	<u><b>(154,385)</b></u>	<u><b>4,897</b></u>

THE GARDEN GATE PROJECT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
<b>Unrestricted funds</b>			
General fund	137,858	23,028	160,886
<b>Restricted funds</b>			
Global Giving Fund	4,118	(630)	3,488
<b>TOTAL FUNDS</b>	<u>141,976</u>	<u>22,398</u>	<u>164,374</u>

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	157,598	(134,570)	23,028
<b>Restricted funds</b>			
Global Giving Fund	-	(630)	(630)
Kickstarter Scheme	6,102	(6,102)	-
<b>TOTAL FUNDS</b>	<u>163,700</u>	<u>(141,302)</u>	<u>22,398</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/22 £	Net movement in funds £	At 31/3/24 £
<b>Unrestricted funds</b>			
General fund	137,858	28,722	166,580
<b>Restricted funds</b>			
Global Giving Fund	4,118	(1,427)	2,691
<b>TOTAL FUNDS</b>	<u>141,976</u>	<u>27,295</u>	<u>169,271</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2024**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	305,121	(276,399)	28,722
<b>Restricted funds</b>			
Groundworks	11,381	(11,381)	-
Global Giving Fund	-	(1,427)	(1,427)
Kickstarter Scheme	6,102	(6,102)	-
KCC Community Coffee Mornings	378	(378)	-
	<u>17,861</u>	<u>(19,288)</u>	<u>(1,427)</u>
<b>TOTAL FUNDS</b>	<u>322,982</u>	<u>(295,687)</u>	<u>27,295</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2024.

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

**THE GARDEN GATE PROJECT LTD**

England & Wales - Charity number 1082954

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# Accounts

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Mr R Saffery  
The Garden Gate Project Ltd.  
c/o 41 Warten Road  
Ramsgate  
Kent  
CT11 8BJ  
**PRIVATE & CONFIDENTIAL**

Our Ref: AC/SB/G260

31 October 2022

Dear Mr Saffery,

**The Garden Gate Project Ltd - Accounting period ended 31 March 2022**

Further to the completion of the charity accounts the following documents have been uploaded for your review:

- The financial statements of the Charity for the accounting period ended 31 March 2022. I shall be grateful if you will check the figures and, if you are happy that they are accurate, then please mark the accounts as approved by the Board of Trustees.
- Corporation Tax form CT600 for the accounting period ended 31 March 2022, together with a copy of the corporation tax computations which support the figures in the return. By approving the CT600 you are authorising us to submit the Return and accounts to HMRC.

There is no Corporation Tax liability.

- As this completes our work for this year, a note of our charges for your kind attention in due course.

If you have any queries in relation to the above or any other matter, please do not hesitate to contact me or Kira Debling.

Yours sincerely

Andrew Cannon

# INVOICE

The Garden Gate Project Ltd  
41 Warten Road  
RAMSGATE  
Kent  
CT11 8BJ  
GBR

**Invoice Date**

31 Oct 2022

**Account Number**

G260

**Invoice Number**

INV-57495

**VAT Number**

825666895

Spurling Cannon  
424 Margate Road

Ramsgate  
England

CT12 6SJ  
UNITED KINGDOM  
01843 848383

Description	VAT	Amount GBP
Preparation of Charity accounts, CT600 & Independent examiners report for the year ended 31 March 2022	20%	1,000.00
	Subtotal	1,000.00
	TOTAL VAT	200.00
	<b>TOTAL GBP</b>	<b>1,200.00</b>

**Due Date: 14 Nov 2022**

Credit/Debit card payments accepted

BACS payments direct to:

Spurling Cannon Ltd  
Account No: 32840160  
Sort Code: 30-96-93

Please use your account/invoice number as a reference

Cheques to be made payable to 'Spurling Cannon Limited'



[View and pay online now](#)

**REGISTERED COMPANY NUMBER: 03753908 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082954**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
THE GARDEN GATE PROJECT LTD.**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**THE GARDEN GATE PROJECT LTD.**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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## THE GARDEN GATE PROJECT LTD.

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### a. POLICIES AND OBJECTIVES

The objectives of the Charity are to promote the preservation and safeguarding of mental health and the relief of persons suffering from mental disorders in association with the National Association of Mental Health. The charity also provides support for adults with learning disabilities. The Trustees have an agreement with Kent County Council to provide day support services.

##### b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Our funding comes from the Garden Gate facility in Cliftonville. This now runs with regards to direct payments and outside resources ie. private donations, fund raising and grant applications.

#### ACHIEVEMENT AND PERFORMANCE

##### a. KEY FINANCIAL PERFORMANCE INDICATORS

As an organisation, when reviewing the activities we currently undertake, we consider activities that reflect two needs - those of the service participant and those of the charity.

The charity has endeavoured to operate services which are purposeful for those who participate, striving to improve well-being and the fulfilment of some aspirations of participants, whilst aiming to become a self-sufficient charity in a declining economic climate.

##### b. REVIEW OF ACTIVITIES

During the year the Garden Gate (GG) made a profit of £4,297.99. This compares to a profit the previous year of £2,068.60. It should be noted that the previous year's accounts were severely affected by the Covid pandemic.

Total income this year was almost £29,700 greater than last year. Whilst the GG did not receive any furlough income, this was more than compensated for by (i) over £13,000 additional income as a result of additional clients (ii) an increase in donations and grants of £7,900 and (iii) over £13,000 income from the Kickstarter Scheme which is a government-funded initiative to allow businesses to employ 16 to 24 year-olds on Universal Credit who face the risk of long-term unemployment.

Expenditure this year increased by almost £27,500 of which over £24,000 was additional employee related costs - both for staff directly employed by the GG and those subcontracted for work. This increase in costs is due to (i) the additional clients mentioned above (ii) employing staff on the Kickstarter scheme and (iii) pay rises in an attempt to keep pace with inflation. The balance of the additional expenditure is spread across a whole host of cost categories; none of which are material.

This profit of £4,297.99 means that the GG has total reserves as at the 31st March 2022 of £141,976.11. £4,118.29 of these reserves is funding remaining from the Global Giving Fund which provided money for solar panels. During the year solar panels costing a total of £2,295.76 (including minor associated costs). This cost was capitalised in the accounts which means, simply, that the cost is spread over a four-year or 48-month period i.e. a monthly charge for 4 years of £47.83. The charge in this year's accounts was just £239.14 (5 months) leaving £2,056.62 to be charged in future years. Even when this has been fully charged to the accounts there will still be a balance of £2,061.67 (£4,118.29 less £2,056.62) available for additional panels.

In summary:

- The GG continues to generate more income each year than it expends.
- These annual profits are not excessive. For example, the £2,068.60 profit in 20/21 and the £4,297.99 profit in 21/22 are equivalent to 2.41% and 3.72% respectively of the annual income. This is how it should be as, unless there are major approved projects in a year which could significantly reduce the reserves, the money received by the GG each year should be used for the benefit of its clients.
- The annual profits have incrementally increased the GG's reserves to almost £142,000 and, at some point, the GG should consider the best means of utilising this money (or a part of it) for the benefit of its clients.

**THE GARDEN GATE PROJECT LTD.**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03753908 (England and Wales)

**Registered Charity number**

1082954

**Registered office**

424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**Trustees**

Ms V M Baker  
N M Batterbee  
Ms S L Bigg  
T J Clarke (resigned 5/4/2021)  
Ms A L Nichols  
R Saffery  
K Harrison  
J Nestling

**Independent Examiner**

Andrew Cannon  
FCCA  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Approved by order of the board of trustees on 30 November 2022 and signed on its behalf by:

R Saffery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE GARDEN GATE PROJECT LTD.**

**Independent examiner's report to the trustees of The Garden Gate Project Ltd. ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Cannon  
FCCA  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Date: .....

**THE GARDEN GATE PROJECT LTD.**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>113,331</b>	-	<b>113,331</b>	78,906
Other trading activities	2	<u>2,328</u>	-	<u>2,328</u>	<u>7,057</u>
<b>Total</b>		<u><b>115,659</b></u>	<u>-</u>	<u><b>115,659</b></u>	<u>85,963</u>
 <b>EXPENDITURE ON</b>					
Raising funds		<b>67,805</b>	-	<b>67,805</b>	54,307
<b>Charitable activities</b>					
Events		<u>42,758</u>	<u>798</u>	<u>43,556</u>	<u>29,587</u>
<b>Total</b>		<u><b>110,563</b></u>	<u>798</u>	<u><b>111,361</b></u>	<u>83,894</u>
 <b>NET INCOME/(EXPENDITURE)</b>					
		<b>5,096</b>	<b>(798)</b>	<b>4,298</b>	2,069
Transfers between funds	10	<u>19</u>	<u>(19)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<b>5,115</b>	<b>(817)</b>	<b>4,298</b>	2,069
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>132,743</b>	<b>4,935</b>	<b>137,678</b>	135,609
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>137,858</b></u></u>	<u><u><b>4,118</b></u></u>	<u><u><b>141,976</b></u></u>	<u><u>137,678</u></u>

The notes form part of these financial statements

**THE GARDEN GATE PROJECT LTD.**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,403	2,057	4,460	3,835
<b>CURRENT ASSETS</b>					
Debtors	8	1,303	-	1,303	1,005
Cash at bank and in hand		<u>136,023</u>	<u>2,061</u>	<u>138,084</u>	<u>134,670</u>
		137,326	2,061	139,387	135,675
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,871)	-	(1,871)	(1,832)
<b>NET CURRENT ASSETS</b>		<u>135,455</u>	<u>2,061</u>	<u>137,516</u>	<u>133,843</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		137,858	4,118	141,976	137,678
<b>NET ASSETS</b>		<u>137,858</u>	<u>4,118</u>	<u>141,976</u>	<u>137,678</u>
<b>FUNDS</b>	10				
Unrestricted funds				137,858	132,743
Restricted funds				4,118	4,935
<b>TOTAL FUNDS</b>				<u>141,976</u>	<u>137,678</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

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.

**THE GARDEN GATE PROJECT LTD.**

**BALANCE SHEET - continued**  
**31 MARCH 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2022 and were signed on its behalf by:

R Saffery - Trustee

## THE GARDEN GATE PROJECT LTD.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Plant and machinery - 25% on cost

##### **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.

##### **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.

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. OTHER TRADING ACTIVITIES**

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Other incoming resources	<b>2,328</b>	1,144
Furlough income	-	5,913
	<u><b>2,328</b></u>	<u>7,057</u>

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

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

	<b>2022</b>	2021
	<b>£</b>	<b>£</b>
Depreciation - owned assets	<b>1,671</b>	993
	<u><b>1,671</b></u>	<u>993</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**5. STAFF COSTS**

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

	<b>2022</b>	2021
Operational staff	<u>7</u>	<u>4</u>

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	78,906	-	78,906
Other trading activities	7,057	-	7,057
<b>Total</b>	<u>85,963</u>	<u>-</u>	<u>85,963</u>
<b>EXPENDITURE ON</b>			
Raising funds	53,617	690	54,307
<b>Charitable activities</b>			
Events	28,842	745	29,587
<b>Total</b>	<u>82,459</u>	<u>1,435</u>	<u>83,894</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	3,504	(1,435)	2,069
<b>Transfers between funds</b>	750	(750)	-
<b>Net movement in funds</b>	4,254	(2,185)	2,069
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	128,489	7,120	135,609
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>132,743</u>	<u>4,935</u>	<u>137,678</u>
<b>7. TANGIBLE FIXED ASSETS</b>			
			Plant and machinery £
<b>COST</b>			
At 1 April 2021			<b>17,017</b>
Additions			<b>2,296</b>
At 31 March 2022			<b>19,313</b>
<b>DEPRECIATION</b>			
At 1 April 2021			<b>13,182</b>
Charge for year			<b>1,671</b>
At 31 March 2022			<b>14,853</b>
<b>NET BOOK VALUE</b>			
At 31 March 2022			<b>4,460</b>
At 31 March 2021			<b>3,835</b>
<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		<b>2022</b>	2021
		£	£
Prepayments		<b>1,303</b>	1,005

THE GARDEN GATE PROJECT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	671	632
Accrued expenses	1,200	1,200
	<u>1,871</u>	<u>1,832</u>

10. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	132,743	5,096	19	137,858
<b>Restricted funds</b>				
KCC Wood Burner Fund	578	(559)	(19)	-
Global Giving Fund	4,357	(239)	-	4,118
	<u>4,935</u>	<u>(798)</u>	<u>(19)</u>	<u>4,118</u>
<b>TOTAL FUNDS</b>	<u>137,678</u>	<u>4,298</u>	<u>-</u>	<u>141,976</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	115,659	(110,563)	5,096
<b>Restricted funds</b>			
KCC Wood Burner Fund	-	(559)	(559)
Global Giving Fund	-	(239)	(239)
	<u>-</u>	<u>(798)</u>	<u>(798)</u>
<b>TOTAL FUNDS</b>	<u>115,659</u>	<u>(111,361)</u>	<u>4,298</u>

THE GARDEN GATE PROJECT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	128,489	3,504	750	132,743
<b>Restricted funds</b>				
KCC Wood Burner Fund	1,322	(744)	-	578
Bike Club	750	-	(750)	-
Global Giving Fund	5,048	(691)	-	4,357
	<u>7,120</u>	<u>(1,435)</u>	<u>(750)</u>	<u>4,935</u>
<b>TOTAL FUNDS</b>	<u>135,609</u>	<u>2,069</u>	<u>-</u>	<u>137,678</u>

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	85,963	(82,459)	3,504
<b>Restricted funds</b>			
KCC Wood Burner Fund	-	(744)	(744)
Global Giving Fund	-	(691)	(691)
	<u>-</u>	<u>(1,435)</u>	<u>(1,435)</u>
<b>TOTAL FUNDS</b>	<u>85,963</u>	<u>(83,894)</u>	<u>2,069</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	128,489	8,600	769	137,858
<b>Restricted funds</b>				
KCC Wood Burner Fund	1,322	(1,303)	(19)	-
Bike Club	750	-	(750)	-
Global Giving Fund	5,048	(930)	-	4,118
	<u>7,120</u>	<u>(2,233)</u>	<u>(769)</u>	<u>4,118</u>
<b>TOTAL FUNDS</b>	<u>135,609</u>	<u>6,367</u>	<u>-</u>	<u>141,976</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	201,622	(193,022)	8,600
<b>Restricted funds</b>			
KCC Wood Burner Fund	-	(1,303)	(1,303)
Global Giving Fund	-	(930)	(930)
	<u>-</u>	<u>(2,233)</u>	<u>(2,233)</u>
<b>TOTAL FUNDS</b>	<u>201,622</u>	<u>(195,255)</u>	<u>6,367</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**THE GARDEN GATE PROJECT LTD.**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	16,016	8,085
Grants	13,368	-
Daycare income	83,947	70,821
	113,331	78,906
<b>Other trading activities</b>		
Other incoming resources	2,328	1,144
Furlough income	-	5,913
	2,328	7,057
<b>Total incoming resources</b>	<b>115,659</b>	<b>85,963</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	53,380	41,678
Social security	7,096	3,642
Pensions	696	-
	61,172	45,320
<b>Other trading activities</b>		
Purchases	4,410	3,613
Tools and equipment	489	1,024
Maintenance	1,734	4,181
	6,633	8,818
<b>Charitable activities</b>		
Insurance	1,656	1,302
Events	1,244	555
Postage and stationery	1,028	500
Subcontractors	32,934	23,385
Depreciation of tangible fixed assets	1,672	993
	38,534	26,735
<b>Support costs</b>		
<b>Management</b>		
Sundries	4,826	3,021
<b>Human resources</b>		
Training	196	-
<b>Total resources expended</b>	<b>111,361</b>	<b>83,894</b>
<b>Net income</b>	<b>4,298</b>	<b>2,069</b>

This page does not form part of the statutory financial statements

**THE GARDEN GATE PROJECT LTD**

England & Wales - Charity number 1082954

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# Accounts

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Mr R Saffery  
The Garden Gate Project Ltd.  
c/o 41 Warten Road  
Ramsgate  
Kent  
CT11 8BJ  
**PRIVATE & CONFIDENTIAL**

Our Ref: AC/SB/G260

31 October 2022

Dear Mr Saffery,

**The Garden Gate Project Ltd - Accounting period ended 31 March 2022**

Further to the completion of the charity accounts the following documents have been uploaded for your review:

- The financial statements of the Charity for the accounting period ended 31 March 2022. I shall be grateful if you will check the figures and, if you are happy that they are accurate, then please mark the accounts as approved by the Board of Trustees.
- Corporation Tax form CT600 for the accounting period ended 31 March 2022, together with a copy of the corporation tax computations which support the figures in the return. By approving the CT600 you are authorising us to submit the Return and accounts to HMRC.

There is no Corporation Tax liability.

- As this completes our work for this year, a note of our charges for your kind attention in due course.

If you have any queries in relation to the above or any other matter, please do not hesitate to contact me or Kira Debling.

Yours sincerely

Andrew Cannon

# INVOICE

The Garden Gate Project Ltd  
41 Warten Road  
RAMSGATE  
Kent  
CT11 8BJ  
GBR

**Invoice Date**  
31 Oct 2022

**Account Number**  
G260

**Invoice Number**  
INV-57495

**VAT Number**  
825666895

Spurling Cannon  
424 Margate Road  
Ramsgate  
England  
CT12 6SJ  
UNITED KINGDOM  
01843 848383

Description	VAT	Amount GBP
Preparation of Charity accounts, CT600 & Independent examiners report for the year ended 31 March 2022	20%	1,000.00
	Subtotal	1,000.00
	TOTAL VAT	200.00
	<b>TOTAL GBP</b>	<b>1,200.00</b>

**Due Date: 14 Nov 2022**

Credit/Debit card payments accepted

BACS payments direct to:

Spurling Cannon Ltd  
Account No: 32840160  
Sort Code: 30-96-93

Please use your account/invoice number as a reference

Cheques to be made payable to 'Spurling Cannon Limited'



[View and pay online now](#)

**REGISTERED COMPANY NUMBER: 03753908 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082954**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
THE GARDEN GATE PROJECT LTD.**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**THE GARDEN GATE PROJECT LTD.**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2022**

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## THE GARDEN GATE PROJECT LTD.

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### a. POLICIES AND OBJECTIVES

The objectives of the Charity are to promote the preservation and safeguarding of mental health and the relief of persons suffering from mental disorders in association with the National Association of Mental Health. The charity also provides support for adults with learning disabilities. The Trustees have an agreement with Kent County Council to provide day support services.

##### b. ACTIVITIES FOR ACHIEVING OBJECTIVES

Our funding comes from the Garden Gate facility in Cliftonville. This now runs with regards to direct payments and outside resources ie. private donations, fund raising and grant applications.

#### ACHIEVEMENT AND PERFORMANCE

##### a. KEY FINANCIAL PERFORMANCE INDICATORS

As an organisation, when reviewing the activities we currently undertake, we consider activities that reflect two needs - those of the service participant and those of the charity.

The charity has endeavoured to operate services which are purposeful for those who participate, striving to improve well-being and the fulfilment of some aspirations of participants, whilst aiming to become a self-sufficient charity in a declining economic climate.

##### b. REVIEW OF ACTIVITIES

During the year the Garden Gate (GG) made a profit of £4,297.99. This compares to a profit the previous year of £2,068.60. It should be noted that the previous year's accounts were severely affected by the Covid pandemic.

Total income this year was almost £29,700 greater than last year. Whilst the GG did not receive any furlough income, this was more than compensated for by (i) over £13,000 additional income as a result of additional clients (ii) an increase in donations and grants of £7,900 and (iii) over £13,000 income from the Kickstarter Scheme which is a government-funded initiative to allow businesses to employ 16 to 24 year-olds on Universal Credit who face the risk of long-term unemployment.

Expenditure this year increased by almost £27,500 of which over £24,000 was additional employee related costs - both for staff directly employed by the GG and those subcontracted for work. This increase in costs is due to (i) the additional clients mentioned above (ii) employing staff on the Kickstarter scheme and (iii) pay rises in an attempt to keep pace with inflation. The balance of the additional expenditure is spread across a whole host of cost categories; none of which are material.

This profit of £4,297.99 means that the GG has total reserves as at the 31st March 2022 of £141,976.11. £4,118.29 of these reserves is funding remaining from the Global Giving Fund which provided money for solar panels. During the year solar panels costing a total of £2,295.76 (including minor associated costs). This cost was capitalised in the accounts which means, simply, that the cost is spread over a four-year or 48-month period i.e. a monthly charge for 4 years of £47.83. The charge in this year's accounts was just £239.14 (5 months) leaving £2,056.62 to be charged in future years. Even when this has been fully charged to the accounts there will still be a balance of £2,061.67 (£4,118.29 less £2,056.62) available for additional panels.

In summary:

- The GG continues to generate more income each year than it expends.
- These annual profits are not excessive. For example, the £2,068.60 profit in 20/21 and the £4,297.99 profit in 21/22 are equivalent to 2.41% and 3.72% respectively of the annual income. This is how it should be as, unless there are major approved projects in a year which could significantly reduce the reserves, the money received by the GG each year should be used for the benefit of its clients.
- The annual profits have incrementally increased the GG's reserves to almost £142,000 and, at some point, the GG should consider the best means of utilising this money (or a part of it) for the benefit of its clients.

**THE GARDEN GATE PROJECT LTD.**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2022**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

03753908 (England and Wales)

**Registered Charity number**

1082954

**Registered office**

424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**Trustees**

Ms V M Baker  
N M Batterbee  
Ms S L Bigg  
T J Clarke (resigned 5/4/2021)  
Ms A L Nichols  
R Saffery  
K Harrison  
J Nestling

**Independent Examiner**

Andrew Cannon  
FCCA  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Approved by order of the board of trustees on 30 November 2022 and signed on its behalf by:

R Saffery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE GARDEN GATE PROJECT LTD.**

**Independent examiner's report to the trustees of The Garden Gate Project Ltd. ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Cannon  
FCCA  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Date: .....

**THE GARDEN GATE PROJECT LTD.**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		<b>113,331</b>	-	<b>113,331</b>	78,906
Other trading activities	2	<u>2,328</u>	-	<u>2,328</u>	<u>7,057</u>
<b>Total</b>		<u><b>115,659</b></u>	-	<u><b>115,659</b></u>	<u>85,963</u>
 <b>EXPENDITURE ON</b>					
Raising funds		<b>67,805</b>	-	<b>67,805</b>	54,307
<b>Charitable activities</b>					
Events		<u>42,758</u>	<u>798</u>	<u>43,556</u>	<u>29,587</u>
<b>Total</b>		<u><b>110,563</b></u>	<u>798</u>	<u><b>111,361</b></u>	<u>83,894</u>
 <b>NET INCOME/(EXPENDITURE)</b>					
		<b>5,096</b>	<b>(798)</b>	<b>4,298</b>	2,069
Transfers between funds	10	<u>19</u>	<u>(19)</u>	-	-
Net movement in funds		<b>5,115</b>	<b>(817)</b>	<b>4,298</b>	2,069
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<b>132,743</b>	<b>4,935</b>	<b>137,678</b>	135,609
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>137,858</b></u></u>	<u><u><b>4,118</b></u></u>	<u><u><b>141,976</b></u></u>	<u><u>137,678</u></u>

The notes form part of these financial statements

**THE GARDEN GATE PROJECT LTD.**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	2,403	2,057	4,460	3,835
<b>CURRENT ASSETS</b>					
Debtors	8	1,303	-	1,303	1,005
Cash at bank and in hand		136,023	2,061	138,084	134,670
		<u>137,326</u>	<u>2,061</u>	<u>139,387</u>	<u>135,675</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,871)	-	(1,871)	(1,832)
<b>NET CURRENT ASSETS</b>		<u>135,455</u>	<u>2,061</u>	<u>137,516</u>	<u>133,843</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		137,858	4,118	141,976	137,678
<b>NET ASSETS</b>		<u>137,858</u>	<u>4,118</u>	<u>141,976</u>	<u>137,678</u>
<b>FUNDS</b>	10				
Unrestricted funds				137,858	132,743
Restricted funds				4,118	4,935
<b>TOTAL FUNDS</b>				<u>141,976</u>	<u>137,678</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

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.

**THE GARDEN GATE PROJECT LTD.**

**BALANCE SHEET - continued**  
**31 MARCH 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 November 2022 and were signed on its behalf by:

R Saffery - Trustee

## THE GARDEN GATE PROJECT LTD.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Plant and machinery - 25% on cost

##### **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.

##### **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.

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**2. OTHER TRADING ACTIVITIES**

	<b>2022</b>	2021
	<b>£</b>	£
Other incoming resources	<b>2,328</b>	1,144
Furlough income	-	5,913
	<u><b>2,328</b></u>	<u>7,057</u>

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

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

	<b>2022</b>	2021
	<b>£</b>	£
Depreciation - owned assets	<b>1,671</b>	993
	<u><b>1,671</b></u>	<u>993</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**5. STAFF COSTS**

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

	<b>2022</b>	2021
Operational staff	<u>7</u>	<u>4</u>

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	78,906	-	78,906
Other trading activities	7,057	-	7,057
<b>Total</b>	<u>85,963</u>	<u>-</u>	<u>85,963</u>
<b>EXPENDITURE ON</b>			
Raising funds	53,617	690	54,307
<b>Charitable activities</b>			
Events	28,842	745	29,587
<b>Total</b>	<u>82,459</u>	<u>1,435</u>	<u>83,894</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

<b>6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	Unrestricted fund £	Restricted funds £	Total funds £
<b>NET INCOME/(EXPENDITURE)</b>	3,504	(1,435)	2,069
<b>Transfers between funds</b>	750	(750)	-
<b>Net movement in funds</b>	4,254	(2,185)	2,069
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	128,489	7,120	135,609
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>132,743</u>	<u>4,935</u>	<u>137,678</u>
 <b>7. TANGIBLE FIXED ASSETS</b>			
			Plant and machinery £
<b>COST</b>			
At 1 April 2021			17,017
Additions			2,296
At 31 March 2022			<u>19,313</u>
<b>DEPRECIATION</b>			
At 1 April 2021			13,182
Charge for year			1,671
At 31 March 2022			<u>14,853</u>
<b>NET BOOK VALUE</b>			
At 31 March 2022			<u>4,460</u>
At 31 March 2021			<u>3,835</u>
 <b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			
		<b>2022</b> £	2021 £
Prepayments		<u>1,303</u>	<u>1,005</u>

THE GARDEN GATE PROJECT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Social security and other taxes	671	632
Accrued expenses	1,200	1,200
	<u>1,871</u>	<u>1,832</u>

10. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	Transfers between funds	At 31/3/22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	132,743	5,096	19	137,858
<b>Restricted funds</b>				
KCC Wood Burner Fund	578	(559)	(19)	-
Global Giving Fund	4,357	(239)	-	4,118
	<u>4,935</u>	<u>(798)</u>	<u>(19)</u>	<u>4,118</u>
<b>TOTAL FUNDS</b>	<u>137,678</u>	<u>4,298</u>	<u>-</u>	<u>141,976</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	115,659	(110,563)	5,096
<b>Restricted funds</b>			
KCC Wood Burner Fund	-	(559)	(559)
Global Giving Fund	-	(239)	(239)
	<u>-</u>	<u>(798)</u>	<u>(798)</u>
<b>TOTAL FUNDS</b>	<u>115,659</u>	<u>(111,361)</u>	<u>4,298</u>

THE GARDEN GATE PROJECT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	128,489	3,504	750	132,743
<b>Restricted funds</b>				
KCC Wood Burner Fund	1,322	(744)	-	578
Bike Club	750	-	(750)	-
Global Giving Fund	5,048	(691)	-	4,357
	<u>7,120</u>	<u>(1,435)</u>	<u>(750)</u>	<u>4,935</u>
<b>TOTAL FUNDS</b>	<u>135,609</u>	<u>2,069</u>	<u>-</u>	<u>137,678</u>

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	85,963	(82,459)	3,504
<b>Restricted funds</b>			
KCC Wood Burner Fund	-	(744)	(744)
Global Giving Fund	-	(691)	(691)
	<u>-</u>	<u>(1,435)</u>	<u>(1,435)</u>
<b>TOTAL FUNDS</b>	<u>85,963</u>	<u>(83,894)</u>	<u>2,069</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/20 £	Net movement in funds £	Transfers between funds £	At 31/3/22 £
<b>Unrestricted funds</b>				
General fund	128,489	8,600	769	137,858
<b>Restricted funds</b>				
KCC Wood Burner Fund	1,322	(1,303)	(19)	-
Bike Club	750	-	(750)	-
Global Giving Fund	5,048	(930)	-	4,118
	<u>7,120</u>	<u>(2,233)</u>	<u>(769)</u>	<u>4,118</u>
<b>TOTAL FUNDS</b>	<u>135,609</u>	<u>6,367</u>	<u>-</u>	<u>141,976</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	201,622	(193,022)	8,600
<b>Restricted funds</b>			
KCC Wood Burner Fund	-	(1,303)	(1,303)
Global Giving Fund	-	(930)	(930)
	-	(2,233)	(2,233)
<b>TOTAL FUNDS</b>	201,622	(195,255)	6,367

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.

**THE GARDEN GATE PROJECT LTD.**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	2022 £	2021 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	16,016	8,085
Grants	13,368	-
Daycare income	83,947	70,821
	113,331	78,906
<b>Other trading activities</b>		
Other incoming resources	2,328	1,144
Furlough income	-	5,913
	2,328	7,057
<b>Total incoming resources</b>	<b>115,659</b>	<b>85,963</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	53,380	41,678
Social security	7,096	3,642
Pensions	696	-
	61,172	45,320
<b>Other trading activities</b>		
Purchases	4,410	3,613
Tools and equipment	489	1,024
Maintenance	1,734	4,181
	6,633	8,818
<b>Charitable activities</b>		
Insurance	1,656	1,302
Events	1,244	555
Postage and stationery	1,028	500
Subcontractors	32,934	23,385
Depreciation of tangible fixed assets	1,672	993
	38,534	26,735
<b>Support costs</b>		
<b>Management</b>		
Sundries	4,826	3,021
<b>Human resources</b>		
Training	196	-
<b>Total resources expended</b>	<b>111,361</b>	<b>83,894</b>
<b>Net income</b>	<b>4,298</b>	<b>2,069</b>

This page does not form part of the statutory financial statements

**THE GARDEN GATE PROJECT LTD**

England & Wales - Charity number 1082954

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# Accounts

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Mr R Saffery  
The Garden Gate Project Ltd.  
c/o 41 Warten Road  
Ramsgate  
Kent  
CT11 8BJ  
**PRIVATE & CONFIDENTIAL**

Our Ref: AC/SB/G260

9 December 2021

Dear Mr Saffery,

**The Garden Gate Project Ltd. - Accounting period ended 31 March 2021**

Further to the completion of the accounts the following documents have been uploaded for your review:

- The financial statements of the Charity for the accounting period ended 31 March 2021. I shall be grateful if you will check the figures and, if you are happy that they are accurate, then please mark the accounts as approved by the Board of Trustees.
- As this completes our work for this year, a note of our charges for your kind attention in due course.

If you have any queries in relation to the above or any other matter, please do not hesitate to contact me or Kira Debling.

Yours sincerely

Andrew Cannon

# INVOICE

The Garden Gate Project Ltd  
41 Warten Road  
RAMSGATE  
Kent  
CT11 8BJ  
GBR

**Invoice Date**  
9 Dec 2021

**Account Number**  
G260

**Invoice Number**  
INV-51049

**VAT Number**  
825666895

Spurling Cannon  
424 Margate Road  
Ramsgate  
England  
CT12 6SJ  
UNITED KINGDOM  
01843 848383

Description	VAT	Amount GBP
Independent examination and charity accounts to 310321	20%	1,000.00
	Subtotal	1,000.00
	TOTAL VAT	200.00
	<b>TOTAL GBP</b>	<b>1,200.00</b>

**Due Date: 23 Dec 2021**

Credit/Debit card payments accepted

BACS payments direct to:

Spurling Cannon Ltd  
Account No: 32840160  
Sort Code: 30-96-93

Please use your account/invoice number as a reference

Cheques to be made payable to 'Spurling Cannon Limited'



[View and pay online now](#)

**REGISTERED COMPANY NUMBER: 03753908 (England and Wales)**  
**REGISTERED CHARITY NUMBER: 1082954**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021  
FOR  
THE GARDEN GATE PROJECT LTD.**

Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**THE GARDEN GATE PROJECT LTD.**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2021**

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## **THE GARDEN GATE PROJECT LTD.**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021**

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 31 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **a. POLICIES AND OBJECTIVES**

The objectives of the Charity are to promote the preservation and safeguarding of mental health and the relief of persons suffering from mental disorders in association with the National Association of Mental Health. The charity also provides support for adults with learning disabilities. The Trustees have an agreement with Kent County Council to provide day support services.

##### **b. ACTIVITIES FOR ACHIEVING OBJECTIVES**

Our funding comes from the Garden Gate facility in Cliftonville. This now runs with regards to direct payments and outside resources ie. private donations, fund raising and grant applications.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **a. KEY FINANCIAL PERFORMANCE INDICATORS**

As an organisation, when reviewing the activities we currently undertake, we consider activities that reflect two needs - those of the service participant and those of the charity.

The charity has endeavoured to operate services which are purposeful for those who participate, striving to improve well-being and the fulfilment of some aspirations of participants, whilst aiming to become a self-sufficient charity in a declining economic climate.

##### **b. REVIEW OF ACTIVITIES**

The Garden Gate, in common with virtually all organisations, has faced unprecedented financial challenges this year due to the global pandemic. The pandemic has resulted in an inevitable drop in annual income. Operational income, donations, fund raising and daycare income reduced in the year by over £25,000. Despite this, the Garden Gate still managed to generate profits for the year in excess of £2,000 leaving the Garden with total reserves of £137,654. It therefore remains well placed to continue operating for the foreseeable future.

Given this reduced income, how has the Garden Gate still managed to generate a surplus for the year? Essentially, this is because of two reasons: 1. The Garden Gate has successfully accessed the government furlough scheme for employees which has generated £6,000 meaning that the overall wage bill decreased by approximately £2,000 for the year. 2. Operational costs have reduced in the year - by approximately £23,000 - virtually cancelling out the drop in operational income. In particular, there was a reduction in the cost of subcontractors of £11,000.

Other savings have occurred as a direct result of the Garden being closed or not being able to operate as normal. For example, we have not been able to host fundraising events such as the annual Music Day. Whilst this has led to reduced income - and the overall effect is negative for the Garden - it has also resulted in reduced expenditure on these events. During the year the Garden has spent approximately £5,700 increasing the indoor space at the Garden to enable greater social distancing. These costs include £3,496 on the purchase of a wood burner. Furthermore, the Garden has earmarked funding (from the Global Giving Fund) of £4,357 to enable the purchase of solar panels. In summary, the Garden has not only successfully weathered the financial effects of the pandemic, it has even managed to generate a modest profit leaving the Garden with substantial reserves.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

03753908 (England and Wales)

##### **Registered Charity number**

1082954

**THE GARDEN GATE PROJECT LTD.**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 MARCH 2021**

**Registered office**

424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

**Trustees**

Ms V M Baker  
P J Easter (resigned 28.7.20)  
N M Batterbee  
Ms S L Bigg  
T J Clarke (resigned 5.4.21)  
Ms A L Nichols  
R Saffery  
K Harrison  
J Nestling

**Independent Examiner**

Andrew Cannon  
FCCA  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Approved by order of the board of trustees on 17 December 2021 and signed on its behalf by:

R Saffery - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE GARDEN GATE PROJECT LTD.**

**Independent examiner's report to the trustees of The Garden Gate Project Ltd. ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

**Responsibilities and basis of report**

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Andrew Cannon  
FCCA  
Spurling Cannon  
Chartered Certified Accountants  
424 Margate Road  
Westwood  
Ramsgate  
Kent  
CT12 6SJ

Date: .....

**THE GARDEN GATE PROJECT LTD.**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		78,906	-	78,906	98,417
Other trading activities	2	7,057	-	7,057	14,568
<b>Total</b>		<u>85,963</u>	-	<u>85,963</u>	112,985
 <b>EXPENDITURE ON</b>					
Raising funds		53,617	690	54,307	62,416
<b>Charitable activities</b>					
Events		28,842	745	29,587	46,153
Other		-	-	-	340
<b>Total</b>		<u>82,459</u>	<u>1,435</u>	<u>83,894</u>	108,909
 <b>NET INCOME/(EXPENDITURE)</b>		 <u>3,504</u>	 <u>(1,435)</u>	 <u>2,069</u>	 <u>4,076</u>
Transfers between funds	11	750	(750)	-	-
<b>Net movement in funds</b>		<u>4,254</u>	<u>(2,185)</u>	<u>2,069</u>	<u>4,076</u>
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>128,489</u>	<u>7,120</u>	<u>135,609</u>	131,533
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u><u>132,743</u></u>	 <u><u>4,935</u></u>	 <u><u>137,678</u></u>	 <u><u>135,609</u></u>

The notes form part of these financial statements

**THE GARDEN GATE PROJECT LTD.**

**BALANCE SHEET  
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	<b>2021 Total funds £</b>	2020 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	3,277	558	3,835	1,332
<b>CURRENT ASSETS</b>					
Debtors	8	1,005	-	1,005	6,866
Cash at bank and in hand		130,293	4,377	134,670	134,769
		<u>131,298</u>	<u>4,377</u>	<u>135,675</u>	<u>141,635</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(1,832)	-	(1,832)	(7,358)
<b>NET CURRENT ASSETS</b>					
		<u>129,466</u>	<u>4,377</u>	<u>133,843</u>	<u>134,277</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>132,743</u>	<u>4,935</u>	<u>137,678</u>	<u>135,609</u>
<b>NET ASSETS</b>					
		<u>132,743</u>	<u>4,935</u>	<u>137,678</u>	<u>135,609</u>
<b>FUNDS</b>					
	11			<u>132,743</u>	<u>128,489</u>
Unrestricted funds				<u>4,935</u>	<u>7,120</u>
Restricted funds				<u>137,678</u>	<u>135,609</u>
<b>TOTAL FUNDS</b>					
				<u>137,678</u>	<u>135,609</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

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.

**THE GARDEN GATE PROJECT LTD.**

**BALANCE SHEET - continued**  
**31 MARCH 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 December 2021 and were signed on its behalf by:

R Saffery - Trustee

## THE GARDEN GATE PROJECT LTD.

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

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

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

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

Plant and machinery - 25% on cost

##### **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.

#### 2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	-	11,718
Other incoming resources	1,144	2,850
Furlough income	5,913	-
	<u>7,057</u>	<u>14,568</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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

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

	<b>2021</b>	2020
	<b>£</b>	£
Depreciation - owned assets	<b>993</b>	2,944
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

**5. STAFF COSTS**

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

	<b>2021</b>	2020
	<b>4</b>	4
Operational staff	<u>          </u>	<u>          </u>

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

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	84,581	13,836	98,417
Other trading activities	14,568	-	14,568
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	99,149	13,836	112,985
<b>EXPENDITURE ON</b>			
Raising funds	53,628	8,788	62,416
<b>Charitable activities</b>			
Events	45,408	745	46,153
Other	340	-	340
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	99,376	9,533	108,909
<b>NET INCOME/(EXPENDITURE)</b>	(227)	4,303	4,076

**RECONCILIATION OF FUNDS**

<b>Total funds brought forward</b>	128,716	2,817	131,533
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**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	128,489	7,120	135,609
	<u>          </u>	<u>          </u>	<u>          </u>

**7. TANGIBLE FIXED ASSETS**

	Plant and machinery £
<b>COST</b>	
At 1 April 2020	13,521
Additions	3,496
	<u>          </u>
At 31 March 2021	17,017
	<u>          </u>
<b>DEPRECIATION</b>	
At 1 April 2020	12,189
Charge for year	993
	<u>          </u>
At 31 March 2021	13,182
	<u>          </u>
<b>NET BOOK VALUE</b>	
At 31 March 2021	3,835
	<u>          </u>
At 31 March 2020	1,332
	<u>          </u>

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

	2021 £	2020 £
Prepayments	1,005	967
Accrued income	-	5,899
	<u>          </u>	<u>          </u>
	1,005	6,866
	<u>          </u>	<u>          </u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

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

	2021	2020
	£	£
Bank loans and overdrafts (see note 10)	-	5,899
Social security and other taxes	632	259
Accrued expenses	1,200	1,200
	<u>1,832</u>	<u>7,358</u>

**10. LOANS**

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	-	5,899
	<u>-</u>	<u>5,899</u>

**11. MOVEMENT IN FUNDS**

	At 1/4/20	Net movement in funds	Transfers between funds	At 31/3/21
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	128,489	3,504	750	132,743
<b>Restricted funds</b>				
KCC Wood Burner Fund	1,322	(744)	-	578
Bike Club	750	-	(750)	-
Global Giving Fund	5,048	(691)	-	4,357
	<u>7,120</u>	<u>(1,435)</u>	<u>(750)</u>	<u>4,935</u>
<b>TOTAL FUNDS</b>	<u>135,609</u>	<u>2,069</u>	<u>-</u>	<u>137,678</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	85,963	(82,459)	3,504
<b>Restricted funds</b>			
KCC Wood Burner Fund	-	(744)	(744)
Global Giving Fund	-	(691)	(691)
	<u>-</u>	<u>(1,435)</u>	<u>(1,435)</u>
<b>TOTAL FUNDS</b>	<u>85,963</u>	<u>(83,894)</u>	<u>2,069</u>

THE GARDEN GATE PROJECT LTD.

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
<b>Unrestricted funds</b>			
General fund	128,716	(227)	128,489
<b>Restricted funds</b>			
KCC Wood Burner Fund	2,067	(745)	1,322
Bike Club	750	-	750
Global Giving Fund	-	5,048	5,048
	<u>2,817</u>	<u>4,303</u>	<u>7,120</u>
<b>TOTAL FUNDS</b>	<u>131,533</u>	<u>4,076</u>	<u>135,609</u>

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	99,149	(99,376)	(227)
<b>Restricted funds</b>			
KCC Wood Burner Fund	-	(745)	(745)
Global Giving Fund	7,937	(2,889)	5,048
Green Commute Scheme	5,899	(5,899)	-
	<u>13,836</u>	<u>(9,533)</u>	<u>4,303</u>
<b>TOTAL FUNDS</b>	<u>112,985</u>	<u>(108,909)</u>	<u>4,076</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/19 £	Net movement in funds £	Transfers between funds £	At 31/3/21 £
<b>Unrestricted funds</b>				
General fund	128,716	3,277	750	132,743
<b>Restricted funds</b>				
KCC Wood Burner Fund	2,067	(1,489)	-	578
Bike Club	750	-	(750)	-
Global Giving Fund	-	4,357	-	4,357
	<u>2,817</u>	<u>2,868</u>	<u>(750)</u>	<u>4,935</u>
<b>TOTAL FUNDS</b>	<u>131,533</u>	<u>6,145</u>	<u>-</u>	<u>137,678</u>

**THE GARDEN GATE PROJECT LTD.**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2021**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	185,112	(181,835)	3,277
<b>Restricted funds</b>			
KCC Wood Burner Fund	-	(1,489)	(1,489)
Global Giving Fund	7,937	(3,580)	4,357
Green Commute Scheme	5,899	(5,899)	-
	<u>13,836</u>	<u>(10,968)</u>	<u>2,868</u>
<b>TOTAL FUNDS</b>	<u>198,948</u>	<u>(192,803)</u>	<u>6,145</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2021.

**THE GARDEN GATE PROJECT LTD.**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	8,085	2,351
Grants	-	13,836
Daycare income	70,821	82,230
	78,906	98,417
<b>Other trading activities</b>		
Fundraising events	-	11,718
Other incoming resources	1,144	2,850
Furlough income	5,913	-
	7,057	14,568
<b>Total incoming resources</b>	<b>85,963</b>	<b>112,985</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Wages	41,678	36,940
Social security	3,642	4,569
	45,320	41,509
<b>Other trading activities</b>		
Purchases	3,613	12,676
Tools and equipment	1,024	1,455
Maintenance	4,181	5,545
	8,818	19,676
<b>Charitable activities</b>		
Insurance	1,302	1,157
Events	555	4,715
Postage and stationery	500	680
Subcontractors	23,385	34,393
Depreciation of tangible fixed assets	993	2,945
	26,735	43,890
<b>Support costs</b>		
<b>Management</b>		
Sundries	3,021	3,494
<b>Human resources</b>		
Training	-	340
<b>Total resources expended</b>	<b>83,894</b>	<b>108,909</b>
<b>Net income</b>	<b>2,069</b>	<b>4,076</b>

This page does not form part of the statutory financial statements