

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
	TOTAL GBP	1,200.00

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.

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

The notes form part of these financial statements

THE GARDEN GATE PROJECT LTD.

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	3,277	558	3,835	1,332
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	9	(1,832)	-	(1,832)	(7,358)
NET CURRENT ASSETS		<u>129,466</u>	<u>4,377</u>	<u>133,843</u>	<u>134,277</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>132,743</u>	<u>4,935</u>	<u>137,678</u>	<u>135,609</u>
NET ASSETS		<u>132,743</u>	<u>4,935</u>	<u>137,678</u>	<u>135,609</u>
FUNDS	11				
Unrestricted funds				132,743	128,489
Restricted funds				4,935	7,120
TOTAL FUNDS				<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):

	2021	2020
	£	£
Depreciation - owned assets	993	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:

	2021	2020
	4	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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	84,581	13,836	98,417
Other trading activities	14,568	-	14,568
Total	<u>99,149</u>	<u>13,836</u>	<u>112,985</u>
 EXPENDITURE ON			
Raising funds	53,628	8,788	62,416
Charitable activities			
Events	45,408	745	46,153
Other	340	-	340
Total	<u>99,376</u>	<u>9,533</u>	<u>108,909</u>
 NET INCOME/(EXPENDITURE)	 <u>(227)</u>	 <u>4,303</u>	 <u>4,076</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	128,716	2,817	131,533

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>
TOTAL FUNDS CARRIED FORWARD	<u>128,489</u>	<u>7,120</u>	<u>135,609</u>

7. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
At 1 April 2020	13,521
Additions	3,496
	<u> </u>
At 31 March 2021	17,017
	<u> </u>
DEPRECIATION	
At 1 April 2020	12,189
Charge for year	993
	<u> </u>
At 31 March 2021	13,182
	<u> </u>
NET BOOK VALUE	
At 31 March 2021	3,835
	<u> </u>
At 31 March 2020	<u>1,332</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	Transfers	At
	£	movement	between	31/3/21
		in funds	funds	£
		£	£	
Unrestricted funds				
General fund	128,489	3,504	750	132,743
Restricted funds				
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>
TOTAL FUNDS	<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	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	85,963	(82,459)	3,504
Restricted funds			
KCC Wood Burner Fund	-	(744)	(744)
Global Giving Fund	-	(691)	(691)
	<u>-</u>	<u>(1,435)</u>	<u>(1,435)</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	128,716	(227)	128,489
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	99,149	(99,376)	(227)
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	128,716	3,277	750	132,743
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	185,112	(181,835)	3,277
Restricted funds			
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>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	8,085	2,351
Grants	-	13,836
Daycare income	70,821	82,230
	<hr/> 78,906	<hr/> 98,417
Other trading activities		
Fundraising events	-	11,718
Other incoming resources	1,144	2,850
Furlough income	5,913	-
	<hr/> 7,057	<hr/> 14,568
Total incoming resources	<hr/> 85,963	<hr/> 112,985
EXPENDITURE		
Raising donations and legacies		
Wages	41,678	36,940
Social security	3,642	4,569
	<hr/> 45,320	<hr/> 41,509
Other trading activities		
Purchases	3,613	12,676
Tools and equipment	1,024	1,455
Maintenance	4,181	5,545
	<hr/> 8,818	<hr/> 19,676
Charitable activities		
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
	<hr/> 26,735	<hr/> 43,890
Support costs		
Management		
Sundries	3,021	3,494
Human resources		
Training	-	340
	<hr/> 83,894	<hr/> 108,909
Total resources expended	<hr/> 83,894	<hr/> 108,909
Net income	<hr/> 2,069	<hr/> 4,076

This page does not form part of the statutory financial statements