

**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		<b>123,462</b>	<b>10,029</b>	<b>133,491</b>	141,893
Other trading activities	2	<u><b>22,178</b></u>	<u>-</u>	<u><b>22,178</b></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>159,282</u>
<b>EXPENDITURE ON</b>					
Raising funds		<b>88,604</b>	<b>9,170</b>	<b>97,774</b>	108,919
<b>Charitable activities</b>					
Events		<u><b>47,969</b></u>	<u><b>1,657</b></u>	<u><b>49,626</b></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>154,385</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		<b>166,580</b>	<b>2,691</b>	<b>169,271</b>	164,374
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u><b>175,647</b></u></u>	<u><u><b>1,893</b></u></u>	<u><u><b>177,540</b></u></u>	<u><u>169,271</u></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>
		178,455	1,167	179,622	171,152
<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>		175,647	1,893	177,540	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**

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

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

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

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

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

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	<u>17,389</u>	<u>-</u>	<u>17,389</u>
<b>Total</b>	<u><b>147,523</b></u>	<u><b>11,759</b></u>	<u><b>159,282</b></u>
<b>EXPENDITURE ON</b>			
Raising funds	97,743	11,176	108,919
<b>Charitable activities</b>			
Events	<u>44,086</u>	<u>1,380</u>	<u>45,466</u>
<b>Total</b>	<u><b>141,829</b></u>	<u><b>12,556</b></u>	<u><b>154,385</b></u>

**THE GARDEN GATE PROJECT LTD.**

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

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

	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>

**7. TANGIBLE FIXED ASSETS**

	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>

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

	2025 £	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**

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

**10. MOVEMENT IN FUNDS**

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	<b>166,580</b>	<b>9,067</b>	<b>175,647</b>
<b>Restricted funds</b>			
Global Giving Fund	<b>2,691</b>	<b>(798)</b>	<b>1,893</b>
<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	<b>145,640</b>	<b>(136,573)</b>	<b>9,067</b>
<b>Restricted funds</b>			
Groundworks	<b>7,687</b>	<b>(7,687)</b>	-
Global Giving Fund	-	<b>(798)</b>	<b>(798)</b>
KCC Community Coffee Mornings	<b>2,342</b>	<b>(2,342)</b>	-
	<u><b>10,029</b></u>	<u><b>(10,827)</b></u>	<u><b>(798)</b></u>
<b>TOTAL FUNDS</b>	<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)	-
	<u>11,759</u>	<u>(12,556)</u>	<u>(797)</u>
<b>TOTAL FUNDS</b>	<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	2,720	(2,720)	-
	<u>21,788</u>	<u>(23,383)</u>	<u>(1,595)</u>
<b>TOTAL FUNDS</b>	<u>314,951</u>	<u>(301,785)</u>	<u>13,166</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.