

Gather Collective Limited

England & Wales · Charity number 1139428

Details

Other names PRESENCE NETWORK TRUST

Status Registered

Legal form Charitable company

Company number [07302003](#)

Registered 2010-12-21

Register [View on the Charity Commission register](#)

Contact

Address c/o Caladine Ltd
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Phone 07838388128

Email dave@gathercollective.com

Website www.gathercollective.com

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE FOR THE PUBLIC BENEFIT AND ARE TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO IN SUCH WAYS AND IN SUCH PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TO TIME THINK FIT AND TO FULFIL SUCH OTHER PURPOSES WHICH ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAW OF ENGLAND AND WALES AND ARE CONNECTED WITH THE CHARITABLE WORK OF THE CHARITY.

Activities: Advance the Christian Faith

Classification

- **How:** Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- **Area of benefit:** THE UNITED KINGDOM OR THE WORLD
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£78,330	£78,829	-	-
2024-07-31	£68,111	£73,360	-	-
2023-07-31	£48,871	£52,047	-	-
2022-07-31	£56,162	£46,914	-	-
2021-07-31	£35,753	£29,835	-	-

Trustees

Name	Role	Appointed
CAROLINE KIMBER		2020-01-01
Lorraine Taylor		2024-07-01
Roland Brown		2022-06-15
Ruth Kenward		2020-01-01

Gather Collective Limited

England & Wales - Charity number 1139428

Accounts

Company registration number 07302003 (England and Wales)

Charity registration number 1139428 (England and Wales)

GATHER COLLECTIVE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2025



Caladine
Chartered Certified Accountants

GATHER COLLECTIVE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Brown R Kenward C Kimber L Taylor
Country of incorporation	United Kingdom (England and Wales)
Company registration number	07302003
Charity number (England and Wales)	1139428
Principal address	5 Arlington Lodge 4 Trinity Trees Eastbourne BN21 3LD
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

GATHER COLLECTIVE LIMITED

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GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2025

The trustees present their annual report and financial statements for the year ended 31 July 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Memorandum of Articles, the Companies Act 2006 and "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

The trust's objects are to advance the Christian faith and to fulfill such other purposes which are exclusively charitable, according to the law of England and Wales, and are connected with the charitable work of the trust. It aims to support and develop the Christian presence primarily in the UK but also in other parts of the world.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Achievements and performance

Significant activities and achievements against objectives

In the 2024/25 accounting period the work of our church congregation remained stable but active with a pool of attendees of between 50-60 people. We sought to ensure that we had robust infrastructure with respect to HR, Safeguarding and Accounting and transparent systems to help execute best practice. We continued to leaflet 1,400+ houses within a 15 minute walk of the Bridgemere Centre - this helps to place us in the local community knowledge and imagination and consistently yields in person interest in the work that we do.

The Gather Community Garden is our most public facing activity with 30-40 volunteers from the community, 100 households on our parent and toddler list and 350 altogether on our Garden mailing list. We have 130 - 150 people on site in any given week. We are donating one metric ton of food to local food charities every year. We are in partnership with the local Eastbourne Food Network.

Financial review

Total income during the year was £78,330 (2024: £68,111) of which £8,119 (2024: £8,920) was restricted. Total expenditure during the year was £78,829 (2024: £73,360) of which £15,419 (2024: £8,511) was restricted.

Total funds at 31 July 2025 amounted to £11,691 (2024: £12,190) of which £1,025 (2024: £8,631) were restricted funds.

Reserves policy

It is the policy of the trust that unrestricted funds which have not been restricted for a specific use should be maintained at a level equivalent to approximately three months expenditure. The trustees are seeking ways to reach this level. A fund of £6,000 has been established to date.

Major risks

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust is a charity and a company limited by guarantee, incorporated on 1 July 2010. The trust is led on a day to day basis by Dave Roberts, and support team, who report to the trustees on a regular basis.

GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Brown
R Kenward
C Kimber
L Moir
L Taylor

(Resigned 13 October 2025)

Recruitment and appointment of trustees

New trustees are appointed, when required, by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



R Brown
Trustee

Date: 27th March 2026

GATHER COLLECTIVE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2025

The trustees, who are also the directors of Gather Collective Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GATHER COLLECTIVE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATHER COLLECTIVE LIMITED

I report to the trustees on my examination of the financial statements of Gather Collective Limited (the trust) for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the trust (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: ..30 March 2026...

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	70,114	8,119	78,233	59,136	8,920	68,056
Investments	4	97	-	97	55	-	55
Total income		70,211	8,119	78,330	59,191	8,920	68,111
Expenditure on:							
Charitable activities	5	63,410	15,419	78,829	64,849	8,511	73,360
Total expenditure		63,410	15,419	78,829	64,849	8,511	73,360
Net income/(expenditure)		6,801	(7,300)	(499)	(5,658)	409	(5,249)
Transfers between funds	14	306	(306)	-	-	-	-
Net movement in funds		7,107	(7,606)	(499)	(5,658)	409	(5,249)
Reconciliation of funds:							
Fund balances at 1 August 2024		3,559	8,631	12,190	9,217	8,222	17,439
Fund balances at 31 July 2025		10,666	1,025	11,691	3,559	8,631	12,190

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	10		1		1
Current assets					
Trade and other receivables	11	1,686		1,753	
Cash at bank and in hand		12,080		14,753	
		13,766		16,506	
Current liabilities	12	(2,076)		(4,317)	
Net current assets			11,690		12,189
Total assets less current liabilities			11,691		12,190
Net assets			11,691		12,190
The funds of the trust					
Restricted income funds	14		1,025		8,631
Unrestricted funds	15		10,666		3,559
			11,691		12,190

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 26th March 2026



R Brown
Trustee

Company registration number 07302003 (England and Wales)

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies

Company information

Gather Collective Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Basis of preparation

The accounts have been prepared in accordance with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Resources expended are recognised in the period in which they are incurred and allocated to the appropriate expenditure category.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

1 Accounting policies (Continued)

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Generally only items with a purchase price above £500 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Allotment fixtures & equipment	25% on straight line basis
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The allotment fixtures & equipment assets are currently fully depreciated.

Once all items within a particular asset class are fully depreciated they are given a nominal value of £1.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are recognised at transaction price.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	70,114	8,119	78,233	59,136	5,720	64,856
Grants	-	-	-	-	3,200	3,200
	<u>70,114</u>	<u>8,119</u>	<u>78,233</u>	<u>59,136</u>	<u>8,920</u>	<u>68,056</u>
Donations and gifts						
General and designated gifts and donations	15,037	8,119	23,156	16,784	5,720	22,504
Gift Aid donations	42,785	-	42,785	23,035	-	23,035
Gift Aid claims	12,292	-	12,292	19,317	-	19,317
	<u>70,114</u>	<u>8,119</u>	<u>78,233</u>	<u>59,136</u>	<u>5,720</u>	<u>64,856</u>

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	97	55
	<u>97</u>	<u>55</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

5 Expenditure on charitable activities

	Charitable Expenditure	Charitable Expenditure
	2025	2024
	£	£
Direct costs		
Staff costs	35,205	29,000
Depreciation and impairment	-	1,105
Direct allotment costs (including small equipment)	10,023	4,919
Charitable gifts and pastoral care	5,318	4,286
Training and external events	976	850
Youth and children (including safeguarding)	611	542
Travelling and accomodation	989	4,235
Sundry expenses	277	224
Venue costs	6,542	5,589
Artwork	1,068	694
Internet, IT software and consumables	1,211	2,860
Visiting speakers	1,782	-
Refreshments and hospitality	620	725
Books	301	392
Printing and stationery	1,450	1,187
Consulting	7,980	11,411
Equipment	50	63
	<u>74,403</u>	<u>68,082</u>
Share of support and governance costs (see note 6)		
Support	1,764	1,246
Governance	2,662	4,032
	<u>78,829</u>	<u>73,360</u>
Analysis by fund		
Unrestricted funds	63,410	64,849
Restricted funds	15,419	8,511
	<u>78,829</u>	<u>73,360</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

6 Support costs allocated to activities

	2025 £	2024 £
Insurance	859	814
Bookkeeping	905	432
Governance costs	2,662	4,032
	<u>4,426</u>	<u>5,278</u>

Analysed between:

Charitable Expenditure	<u>4,426</u>	<u>5,278</u>
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Governance costs comprise:	2025 £	2024 £
Accountancy	2,182	3,552
Independent examination	480	480
	<u>2,662</u>	<u>4,032</u>

7 Trustees

J Brown, the wife of trustee R Brown, was employed by the trust on a part time basis and was paid £7,560 (2024: £7,200) during the year.

B Brown, the son of trustee R Brown, was paid £905 (2024: £432) for the provision of bookkeeping services in the year.

None of the other trustees (or any persons connected with them) received any remuneration during the year.

8 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Employees (part-time)	<u>4</u>	<u>4</u>

Employment costs	2025 £	2024 £
Wages and salaries	34,965	28,760
Other pension costs	240	240
	<u>35,205</u>	<u>29,000</u>

There were no employees whose annual remuneration was more than £60,000.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

10 Property, plant and equipment

	Allotment fixtures & equipment £
Cost	
At 1 August 2024	4,424
At 31 July 2025	4,424
Depreciation and impairment	
At 1 August 2024	4,423
At 31 July 2025	4,423
Carrying amount	
At 31 July 2025	1
At 31 July 2024	1

11 Trade and other receivables

	2025	2024
	£	£
Amounts falling due within one year:		
Other receivables	1,686	1,753

12 Current liabilities

	2025	2024
	£	£
Other taxation and social security	396	312
Other payables	-	2,325
Accruals and deferred income	1,680	1,680
	2,076	4,317

13 Retirement benefit schemes

	2025	2024
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	240	240

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2025 £
Community garden/allotment	7,878	6,689	(14,567)	-	-
Africa fund	328	-	(22)	(306)	-
Other restricted	425	1,430	(830)	-	1,025
	<u>8,631</u>	<u>8,119</u>	<u>(15,419)</u>	<u>(306)</u>	<u>1,025</u>
Previous year:	At 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2024 £
Community garden/allotment	8,222	4,575	(4,919)	-	7,878
Africa fund	-	3,045	(2,717)	-	328
Other restricted	-	1,300	(875)	-	425
	<u>8,222</u>	<u>8,920</u>	<u>(8,511)</u>	<u>-</u>	<u>8,631</u>

Community garden/allotment - this fund shows donations and grants for and expenditure on the community garden and allotment.

Africa fund - this fund was set up in 2023-24 to support charitable trips to Uganda and Ethiopia. This trip has now taken place so the trustees agreed to close the fund and transfer out the remaining funds.

Other restricted - this fund shows donations received by the church for specific purposes, for example support for third party charities.

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2025 £
Reserve fund	3,000	-	-	3,000	6,000
General funds	559	70,211	(63,410)	(2,694)	4,666
	<u>3,559</u>	<u>70,211</u>	<u>(63,410)</u>	<u>306</u>	<u>10,666</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2025

15 Unrestricted funds (Continued)

Previous year:	At 1 August 2023	Incoming resources	Resources expended	Transfers	At 31 July 2024
	£	£	£	£	£
Reserve fund	-	-	-	3,000	3,000
General funds	9,217	59,191	(64,849)	(3,000)	559
	<u>9,217</u>	<u>59,191</u>	<u>(64,849)</u>	<u>-</u>	<u>3,559</u>
	<u><u>9,217</u></u>	<u><u>59,191</u></u>	<u><u>(64,849)</u></u>	<u><u>-</u></u>	<u><u>3,559</u></u>

The reserve fund represents money set aside in accordance with best practice.

16 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 July 2025:			
Property, plant and equipment	1	-	1
Current assets/(liabilities)	10,665	1,025	11,690
	<u>10,666</u>	<u>1,025</u>	<u>11,691</u>
	<u><u>10,666</u></u>	<u><u>1,025</u></u>	<u><u>11,691</u></u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Property, plant and equipment	1	-	1
Current assets/(liabilities)	3,558	8,631	12,189
	<u>3,559</u>	<u>8,631</u>	<u>12,190</u>
	<u><u>3,559</u></u>	<u><u>8,631</u></u>	<u><u>12,190</u></u>

17 Related party transactions

There were no disclosable related party transactions during the year (2024: nil) except those detailed in note 7 - trustees.

Gather Collective Limited

England & Wales - Charity number 1139428

Accounts

Charity registration number 1139428

Company registration number 07302003 (England and Wales)

GATHER COLLECTIVE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2024



Caladine

Chartered Certified Accountants

GATHER COLLECTIVE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Brown R Kenward C Kimber L Moir L Taylor	(Appointed 1 July 2024)
Charity number	1139428	
Company number	07302003	
Principal address	6 Montclare House Eastbourne East Sussex BN21 1JG	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	

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GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2024

The trustees present their annual report and financial statements for the year ended 31 July 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Memorandum of Articles, the Companies Act 2006 and "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

The trust's objects are to advance the Christian faith and to fulfill such other purposes which are exclusively charitable, according to the law of England and Wales, and are connected with the charitable work of the trust. It aims to support and develop the Christian presence primarily in the UK but also in other parts of the world.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Achievements and performance

Significant activities and achievements against objectives

Gather Collective has 3 main expressions and 2023-24 saw these grow and consolidate. The main Sunday church congregation continued to attract up to 65 different people in any given month. A smaller group (5-10) met every 2nd week at the Community Garden on a Sunday morning.

Plans were made to promote our activities to 1,400 houses within a 15 minute walk as part of our commitment to promoting asset based community development. This generated more volunteers for the garden project.

The Community Garden underwent a maintenance upgrade to make it easier for our volunteers to find materials and create the crops that we use ourselves and donate to local food poverty charities. This started in the final months of the finance year and yielded in excess of 700 kilos of donated food. We also started a parent and toddler group that attracts 10-20 parents with their children each week.

Financial review

Total income during the year was £68,111 (2023: £48,871) of which £8,920 (2023: £9,456) was restricted. Total expenditure during the year was £73,360 (2023: £52,047) of which £8,511 (2023: £4,736) was restricted.

Total funds at 31 July 2024 amounted to £12,190 (2023: £17,439) of which £8,631 (2023: £8,222) were restricted funds.

Reserves policy

It is the policy of the trust that unrestricted funds which have not been restricted for a specific use should be maintained at a level equivalent to approximately three months expenditure. The trustees are seeking ways to reach this level.

Major risks

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust is a charity and a company limited by guarantee, incorporated on 1 July 2010. The trust is led on a day to day basis by Dave Roberts, and support team, who report to the trustees on a regular basis.

GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Brown
R Kenward
C Kimber
J Moir (Resigned 2 July 2024)
L Moir
L Taylor (Appointed 1 July 2024)

Recruitment and appointment of trustees

New trustees are appointed, when required, by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

Statement of trustees' responsibilities

The trustees, who are also the directors of Gather Collective Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees' report was approved by the Board of Trustees.



R P Brown
Trustee

23 April 2025

GATHER COLLECTIVE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATHER COLLECTIVE LIMITED

I report to the trustees on my examination of the financial statements of Gather Collective Limited (the trust) for the year ended 31 July 2024.

Responsibilities and basis of report

As the trustees of the trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the trust 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 the trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Date: 24 April 2025

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	3	59,136	8,920	68,056	39,415	9,456	48,871
Investments	4	55	-	55	-	-	-
Total income		<u>59,191</u>	<u>8,920</u>	<u>68,111</u>	<u>39,415</u>	<u>9,456</u>	<u>48,871</u>
Expenditure on:							
Charitable activities	5	64,849	8,511	73,360	47,311	4,736	52,047
Total expenditure		<u>64,849</u>	<u>8,511</u>	<u>73,360</u>	<u>47,311</u>	<u>4,736</u>	<u>52,047</u>
Net income/(expenditure) and movement in funds		(5,658)	409	(5,249)	(7,896)	4,720	(3,176)
Reconciliation of funds:							
Fund balances at 1 August 2023		<u>9,217</u>	<u>8,222</u>	<u>17,439</u>	<u>17,113</u>	<u>3,502</u>	<u>20,615</u>
Fund balances at 31 July 2024		<u>3,559</u>	<u>8,631</u>	<u>12,190</u>	<u>9,217</u>	<u>8,222</u>	<u>17,439</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Property, plant and equipment	11		-		1,106
Current assets					
Trade and other receivables	12	1,754		21,054	
Cash at bank and in hand		14,753		646	
		16,507		21,700	
Current liabilities	13	(4,317)		(5,367)	
Net current assets			12,190		16,333
Total assets less current liabilities			12,190		17,439
The funds of the trust					
Restricted income funds	15		8,631		8,222
Unrestricted funds	16		3,559		9,217
			12,190		17,439

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2024.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23 April 2025



R P Brown
Trustee

Company registration number 07302003 (England and Wales)

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies

Company information

Gather Collective Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The accounts have been prepared in accordance with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Resources expended are recognised in the period in which they are incurred and allocated to the appropriate expenditure category.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

1 Accounting policies (Continued)

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Generally only items with a purchase price above £500 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Allotment fixtures & equipment	25% on straight line basis
--------------------------------	----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are measured at transaction price including transaction costs.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are recognised at transaction price.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised at transaction price.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	59,136	5,720	64,856	39,415	6,456	45,871
Grants	-	3,200	3,200	-	3,000	3,000
	<u>59,136</u>	<u>8,920</u>	<u>68,056</u>	<u>39,415</u>	<u>9,456</u>	<u>48,871</u>
Donations and gifts						
General and designated gifts and donations	16,784	5,720	22,504	20,124	6,456	26,580
Gift Aid donations	23,035	-	23,035	17,910	-	17,910
Gift Aid claims	19,317	-	19,317	1,381	-	1,381
	<u>59,136</u>	<u>5,720</u>	<u>64,856</u>	<u>39,415</u>	<u>6,456</u>	<u>45,871</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	55	-
	<u>55</u>	<u>-</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

5 Expenditure on charitable activities

	Charitable Expenditure	Charitable Expenditure
	2024	2023
	£	£
Direct costs		
Staff costs	29,000	6,928
Depreciation and impairment	1,106	1,106
Allotment costs (including small equipment)	4,919	3,290
Charitable gifts and pastoral care	4,286	4,785
Training and external events	850	517
Youth and children (including safeguarding)	542	563
Travelling and accommodation	4,235	926
Sundry expenses	223	153
Venue costs	5,589	3,666
Artwork	694	381
Internet, IT software and consumables	2,860	2,097
Visiting speakers	-	3,718
Refreshments and hospitality	725	1,512
Books	392	670
Printing and stationery	1,187	701
Consulting	11,411	18,743
Equipment	63	596
	<u>68,082</u>	<u>50,352</u>
Share of support and governance costs (see note 6)		
Support	1,246	435
Governance	4,032	1,260
	<u>73,360</u>	<u>52,047</u>
Analysis by fund		
Unrestricted funds	64,849	47,311
Restricted funds	8,511	4,736
	<u>73,360</u>	<u>52,047</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

6 Support costs allocated to activities	2024	2023
	£	£
Insurance	814	435
Bookkeeping	432	-
Governance costs	4,032	1,260
	<u>5,278</u>	<u>1,695</u>
	<u>5,278</u>	<u>1,695</u>
<u>Analysed between:</u>		
Charitable Expenditure	5,278	1,695
	<u>5,278</u>	<u>1,695</u>
	2024	2023
	£	£
Governance costs comprise:		
Accountancy	3,552	860
Independent examination	480	400
	<u>4,032</u>	<u>1,260</u>
	<u>4,032</u>	<u>1,260</u>
7 Net movement in funds	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned property, plant and equipment	1,106	1,106
	<u>1,106</u>	<u>1,106</u>
	<u>1,106</u>	<u>1,106</u>
8 Employees		
The average monthly number of employees during the year was:		
	2024	2023
	Number	Number
Employees (part-time)	4	3
	<u>4</u>	<u>3</u>
	<u>4</u>	<u>3</u>
Employment costs	2024	2023
	£	£
Wages and salaries	28,760	6,848
Other pension costs	240	80
	<u>29,000</u>	<u>6,928</u>
	<u>29,000</u>	<u>6,928</u>

There were no employees whose annual remuneration was more than £60,000.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

9 Trustees

J Brown, the wife of trustee R Brown, was employed by the trust on a part time basis and was paid £7,200 during the year.

B Brown, the son of trustee R Brown, was paid £432 for the provision of bookkeeping services in the year.

None of the other trustees (or any persons connected with them) received any remuneration during the year.

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Property, plant and equipment

	Allotment fixtures & equipment £
Cost	
At 1 August 2023	4,424
At 31 July 2024	4,424
Depreciation and impairment	
At 1 August 2023	3,318
Depreciation charged in the year	1,106
At 31 July 2024	4,424
Carrying amount	
At 31 July 2024	-
At 31 July 2023	1,106

12 Trade and other receivables

	2024 £	2023 £
Amounts falling due within one year:		
Other receivables	1,754	21,054

13 Current liabilities

	2024 £	2023 £
Other taxation and social security	312	328
Other payables	2,325	2,639
Accruals and deferred income	1,680	2,400
	4,317	5,367

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

14 Retirement benefit schemes

	2024	2023
	£	£
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	240	80

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2023	Incoming resources	Resources expended	At 31 July 2024
	£	£	£	£
Community garden/allotment	8,222	4,575	(4,919)	7,878
Africa fund	-	3,045	(2,717)	328
Other restricted	-	1,300	(875)	425
	<u>8,222</u>	<u>8,920</u>	<u>(8,511)</u>	<u>8,631</u>
Previous year:	At 1 August 2022	Incoming resources	Resources expended	At 31 July 2023
	£	£	£	£
Community garden/allotment	3,502	8,010	(3,290)	8,222
Other restricted	-	1,446	(1,446)	-
	<u>3,502</u>	<u>9,456</u>	<u>4,736</u>	<u>8,222</u>

Community garden/allotment - this fund shows donations and grants for and expenditure on the community garden and allotment.

Africa fund - this fund was set up in 2023-24 for donations to support a charitable trips to Uganda and Ethiopia

Other restricted - this fund shows donations received by the church for specific purposes, for example support for third party charities.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2024

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2024 £
Reserve fund	-	-	-	3,000	3,000
General funds	9,217	59,191	(64,849)	(3,000)	559
	<u>9,217</u>	<u>59,191</u>	<u>(64,849)</u>	<u>-</u>	<u>3,559</u>
Previous year:	At 1 August 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 July 2023 £
General funds	17,113	39,415	(47,311)	-	9,217
	<u>17,113</u>	<u>39,415</u>	<u>(47,311)</u>	<u>-</u>	<u>9,217</u>

17 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 July 2024:			
Current assets/(liabilities)	3,559	8,631	12,190
	<u>3,559</u>	<u>8,631</u>	<u>12,190</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 July 2023:			
Property, plant and equipment	1,106	-	1,106
Current assets/(liabilities)	8,111	8,222	16,333
	<u>9,217</u>	<u>8,222</u>	<u>17,439</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2023: nil) except those detailed in note 9 - trustees.

Gather Collective Limited

England & Wales - Charity number 1139428

Accounts

Charity registration number 1139428

Company registration number 07302003 (England and Wales)

GATHER COLLECTIVE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023



Caladine

Chartered Certified Accountants

GATHER COLLECTIVE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Brown R Kenward C Kimber J Moir L Moir
Charity number	1139428
Company number	07302003
Principal address	6 Montclare House Eastbourne East Sussex BN21 1JG
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF

GATHER COLLECTIVE LIMITED

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Statement of financial position	6
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GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 JULY 2023

The trustees present their annual report and financial statements for the year ended 31 July 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Memorandum of Articles, the Companies Act 2006 and "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

The trust's objects are to advance the Christian faith and to fulfill such other purposes which are exclusively charitable, according to the law of England and Wales, and are connected with the charitable work of the trust. It aims to support and develop the Christian presence primarily in the UK but also in other parts of the world.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Achievements and performance

Significant activities and achievements against objectives

Gather Collective has two main core activities. The church has continued to grow and has about 75 people in the regular attendance pool of people. This has enabled us to employ a number of people in a part time capacity. The second congregation at the garden has grown to a pool of 15 people (but will show significant growth in the 2023-24 report).

The Community Garden everyday activity has continued but a great deal of money and time has been invested in creating a robust physical infrastructure for the long term growth of the project. The user base of around 100 people at the end of 2022-23 has gone on to double in 2023-24, aided by the 2022-23 work. We play a part in the Eastbourne Food Partnership and contribute food to 2-3 local food poverty projects.

Financial review

Total income during the year was £48,871 (2022: £56,162) of which £9,456 (2022: £9,880) was restricted. Total expenditure during the year was £52,047 (2022: £46,914) of which £4,736 (2022: £7,543) was restricted.

Total funds at 31 July 2023 amounted to £17,439 (2022: £20,615) of which £8,222 (2022: £3,502) were restricted funds.

Reserves policy

It is the policy of the trust that unrestricted funds which have not been restricted for a specific use should be maintained at a level equivalent to approximately three months expenditure.

Major risks

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust is a charity and a company limited by guarantee, incorporated on 1 July 2010.

The trust is led on a day to day basis by Dave Roberts who reports to the trustees on a regular basis.

GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

R Brown
R Kenward
C Kimber
J Moir
L Moir

Recruitment and appointment of trustees

New trustees are appointed, when required, by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



C Kimber
Trustee

23 April 2024

GATHER COLLECTIVE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2023

The trustees, who are also the directors of Gather Collective Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GATHER COLLECTIVE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATHER COLLECTIVE LIMITED

I report to the trustees on my examination of the financial statements of Gather Collective Limited (the trust) for the year ended 31 July 2023.

Responsibilities and basis of report

As the trustees of the trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the trust 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 the trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 23 April 2024

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	39,415	9,456	48,871	46,282	9,880	56,162
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Expenditure on:							
Charitable activities	4	47,311	4,736	52,047	39,371	7,543	46,914
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Net income/(expenditure) and movement in funds		(7,896)	4,720	(3,176)	6,911	2,337	9,248
Reconciliation of funds:							
Fund balances at 1 August 2022		17,113	3,502	20,615	10,202	1,165	11,367
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Fund balances at 31 July 2023		9,217	8,222	17,439	17,113	3,502	20,615
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Property, plant and equipment	9		1,106		2,212
Current assets					
Trade and other receivables	10	21,054		9,673	
Cash at bank and in hand		646		9,930	
		<u>21,700</u>		<u>19,603</u>	
Current liabilities	11	5,367		1,200	
Net current assets			16,333		18,403
Total assets less current liabilities			<u>17,439</u>		<u>20,615</u>
The funds of the trust					
Restricted income funds	13		8,222		3,502
Unrestricted funds	14		9,217		17,113
			<u>17,439</u>		<u>20,615</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 23 April 2024

C Kimber
Trustee



Company registration number 07302003 (England and Wales)

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies

Company information

Gather Collective Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The accounts have been prepared in accordance with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and allocated to the appropriate expenditure category.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Generally only items with a purchase price above £500 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Allotment fixtures & equipment	25% on straight line basis
--------------------------------	----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.11 Taxation

The trust is not liable to United Kingdom corporation taxation on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	39,415	6,456	45,871	46,282	7,520	53,802
Grants	-	3,000	3,000	-	2,360	2,360
	<u>39,415</u>	<u>9,456</u>	<u>48,871</u>	<u>46,282</u>	<u>9,880</u>	<u>56,162</u>
Donations and gifts						
General Gifts and Donations	20,124	6,456	26,580	23,607	7,520	31,127
Gift Aid Donations	17,910	-	17,910	18,140	-	18,140
Gift Aid Claims	1,381	-	1,381	4,535	-	4,535
	<u>39,415</u>	<u>6,456</u>	<u>45,871</u>	<u>46,282</u>	<u>7,520</u>	<u>53,802</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

4 Expenditure on charitable activities

	Charitable Expenditure	Charitable Expenditure
	2023	2022
	£	£
Direct costs		
Staff costs	6,928	-
Depreciation and impairment	1,106	1,106
Allotment costs (including small equipment)	3,290	5,563
Charitable gifts	4,785	6,537
Training and safeguarding	872	531
Youth and children	207	-
Travelling expenses	926	597
Sundry expenses	154	213
Venue costs	3,666	3,739
Artwork	381	1,010
Internet, IT software and consumables	2,097	2,947
Visiting speakers	3,718	1,669
Refreshments and hospitality	1,512	2,184
Books	670	733
Printing and stationery	701	423
Consulting	18,743	16,116
Equipment	596	2,034
	<u>50,352</u>	<u>45,402</u>
Share of support and governance costs (see note 5)		
Support	435	312
Governance	1,260	1,200
	<u>52,047</u>	<u>46,914</u>
Analysis by fund		
Unrestricted funds	47,311	39,371
Restricted funds	4,736	7,543
	<u>52,047</u>	<u>46,914</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

5 Support costs allocated to activities

	2023 £	2022 £
Insurance	435	312
Governance costs	1,260	1,200
	<u>1,695</u>	<u>1,512</u>
	<u>1,695</u>	<u>1,512</u>
Analysed between:		
Charitable Expenditure	1,695	1,512
	<u>1,695</u>	<u>1,512</u>
	2023 £	2022 £
Governance costs comprise:		
Accountancy	860	800
Independent examination	400	400
	<u>1,260</u>	<u>1,200</u>
	<u>1,260</u>	<u>1,200</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Pastoral support	3	-
	<u>3</u>	<u>-</u>
	2023 £	2022 £
Employment costs		
Wages and salaries	6,848	-
Other pension costs	80	-
	<u>6,928</u>	<u>-</u>
	<u>6,928</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 JULY 2023

9	Property, plant and equipment		Allotment fixtures & equipment £
	Cost		
	At 1 August 2022		4,424
	At 31 July 2023		4,424
	Depreciation and impairment		
	At 1 August 2022		2,212
	Depreciation charged in the year		1,106
	At 31 July 2023		3,318
	Carrying amount		
	At 31 July 2023		1,106
	At 31 July 2022		2,212
10	Trade and other receivables		
		2023	2022
		£	£
	Amounts falling due within one year:		
	Other receivables (Gift Aid £11,054)	21,054	9,673
11	Current liabilities		
		2023	2022
		£	£
	Other taxation and social security	328	-
	Other payables	2,639	-
	Accruals and deferred income	2,400	1,200
		5,367	1,200
12	Retirement benefit schemes		
	Defined contribution schemes		

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £80 (2022 - £-).

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

13 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
Community garden/allotment	3,502	8,010	(3,290)	8,222
Other restricted	-	1,446	(1,446)	-
	<u>3,502</u>	<u>9,456</u>	<u>(4,736)</u>	<u>8,222</u>
Previous year:	At 1 August 2021 £	Incoming resources £	Resources expended £	At 31 July 2022 £
Community garden/allotment	1,165	7,900	(5,563)	3,502
Other restricted	-	1,980	(1,980)	-
	<u>1,165</u>	<u>9,880</u>	<u>(7,543)</u>	<u>3,502</u>

Community garden/allotment- this fund shows donations and grants for and expenditure on the community garden and allotment.

Other restricted - this fund shows donations received by the church for specific purposes, for example support for third party charities. All of these funds were used for their intended purpose in the year.

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 August 2022 £	Incoming resources £	Resources expended £	At 31 July 2023 £
General funds	17,113	39,415	(47,311)	9,217
	<u>17,113</u>	<u>39,415</u>	<u>(47,311)</u>	<u>9,217</u>
Previous year:	At 1 August 2021 £	Incoming resources £	Resources expended £	At 31 July 2022 £
General funds	10,202	46,282	(39,371)	17,113
	<u>10,202</u>	<u>46,282</u>	<u>(39,371)</u>	<u>17,113</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2023

15 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 July 2023 are represented by:			
Property, plant and equipment	1,106	-	1,106
Current assets/(liabilities)	8,111	8,222	16,333
	<u>9,217</u>	<u>8,222</u>	<u>17,439</u>
	<u><u>9,217</u></u>	<u><u>8,222</u></u>	<u><u>17,439</u></u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 July 2022 are represented by:			
Property, plant and equipment	2,212	-	2,212
Current assets/(liabilities)	14,901	3,502	18,403
	<u>17,113</u>	<u>3,502</u>	<u>20,615</u>
	<u><u>17,113</u></u>	<u><u>3,502</u></u>	<u><u>20,615</u></u>

16 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Gather Collective Limited

England & Wales - Charity number 1139428

Accounts

Charity registration number 1139428

Company registration number 07302003 (England and Wales)

GATHER COLLECTIVE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2022



Caladine
Chartered Certified Accountants

GATHER COLLECTIVE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Brown R Kenward C Kimber J Moir L Moir	(Appointed 15 June 2022) (Appointed 1 April 2022) (Appointed 1 April 2022)
Charity number	1139428	
Company number	07302003	
Principal address	6 Montclare House Eastbourne East Sussex BN21 1JG	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP	

GATHER COLLECTIVE LIMITED

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GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2022

The trustees present their annual report and financial statements for the year ended 31 July 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Memorandum of Articles, the Companies Act 2006 and "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

The trust's objects are to advance the Christian faith and to fulfill such other purposes which are exclusively charitable, according to the law of England and Wales, and are connected with the charitable work of the trust. It aims to support and develop the Christian presence primarily in the UK but also in other parts of the world.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Achievements and performance

The work of the church and ministry saw slow but steady growth in 2021-2022. We moved to a new venue in Jan 22 to accommodate that growth in our Sunday morning attendance which had climbed to over 50 by July 2022.

The Gather Community Garden has attracted interest from several social services type agencies who refer people to us and increasingly seek to run joint projects. We have a volunteer database of 60 people and up to 120 regular uses every week. We started a Children's Gardening Club which attracted up to 15-20 children during the ten weeks that it ran. We also started a Men's Garden Shed weekly event that attracts 4-6 most weeks.

Many of our members are volunteers or key workers in charitable projects across the town of Eastbourne and we seek to resource them for this work through the life and practices of our community.

The numbers described above are on an upwards trajectory.

Financial review

Total income during the year was £56,162 (2021: £35,753) of which £9,880 (2021: £6,650) was restricted. Total expenditure during the year was £46,914 (2021: £29,835) of which £7,543 (2021: £4,442) was restricted.

Total funds at 31 July 2022 amounted to £20,615 (2021: £11,367) of which £3,502 (2021: £1,165) were restricted funds.

Reserve policy

It is the policy of the trust that unrestricted funds which have not been restricted for a specific use should be maintained at a level equivalent to approximately three months expenditure. Unrestricted funds exceeded the required amount at 31 July 2022.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust is a charity and a company limited by guarantee, incorporated on 1 July 2010.

The trust is managed on a day to day basis by Dave Roberts who reports to the trustees on a regular basis.

GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Barratt	(Resigned 1 April 2022)
R Brown	(Appointed 15 June 2022)
R Kenward	
C Kimber	
J Moir	(Appointed 1 April 2022)
L Moir	(Appointed 1 April 2022)

New trustees are appointed, when required, by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



R Kenward
Trustee

24 April 2023

GATHER COLLECTIVE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2022

The trustees, who are also the directors of Gather Collective Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GATHER COLLECTIVE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATHER COLLECTIVE LIMITED

I report to the trustees on my examination of the financial statements of Gather Collective Limited (the trust) for the year ended 31 July 2022.

Responsibilities and basis of report

As the trustees of the trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

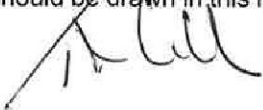
Having satisfied myself that the financial statements of the trust are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 24 April 2023

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	46,282	9,880	56,162	29,103	6,650	35,753
Expenditure on:							
Charitable activities	4	39,371	7,543	46,914	25,393	4,442	29,835
Gross transfers between funds	12	-	-	-	4,424	(4,424)	-
Net income for the year/ Net movement in funds		6,911	2,337	9,248	8,134	(2,216)	5,918
Fund balances at 1 August 2021		10,202	1,165	11,367	2,068	3,381	5,449
Fund balances at 31 July 2022		17,113	3,502	20,615	10,202	1,165	11,367

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	9		2,212		3,318
Current assets					
Trade and other receivables	10	9,673		5,138	
Cash at bank and in hand		9,930		3,871	
		19,603		9,009	
Current liabilities	11	(1,200)		(960)	
Net current assets			18,403		8,049
Total assets less current liabilities			20,615		11,367
Income funds					
Restricted funds	12		3,502		1,165
Unrestricted funds			17,113		10,202
			20,615		11,367

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 24 April 2023



R Kenward
Trustee

Company registration number 07302003

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies

Company information

Gather Collective Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The accounts have been prepared in accordance with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and allocated to the appropriate expenditure category.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Generally only items with a purchase price above £500 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Allotment fixtures & equipment	25% on straight line basis
--------------------------------	----------------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Taxation

The trust is not liable to United Kingdom corporation taxation on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	46,282	7,520	53,802	29,103	6,650	35,753
Grants	-	2,360	2,360	-	-	-
	<u>46,282</u>	<u>9,880</u>	<u>56,162</u>	<u>29,103</u>	<u>6,650</u>	<u>35,753</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

3 Donations and legacies (Continued)

Donations and gifts

General Gifts and Donations	23,607	7,520	31,127	10,065	-	10,065
Gift Aid Donations	18,140	-	18,140	13,900	6,650	20,550
Gift Aid Claims	4,535	-	4,535	5,138	-	5,138
	<u>46,282</u>	<u>7,520</u>	<u>53,802</u>	<u>29,103</u>	<u>6,650</u>	<u>35,753</u>

4 Charitable activities

	2022 £	2021 £
Depreciation and impairment	1,106	1,106
Allotment costs (including small equipment)	5,563	4,442
Training	531	-
Travelling expenses	597	418
Sundry expenses	213	599
Venue Costs	3,739	1,950
Artwork	1,010	960
Internet, IT Software and Consumables	2,947	1,979
Visiting speakers	1,669	-
Refreshments and Hospitality	2,184	1,585
Books	733	524
Printing and stationery	423	151
Consulting	16,116	13,000
Equipment	2,034	780
Charitable Gifts	6,537	1,321
	<u>45,402</u>	<u>28,815</u>
Share of support costs (see note 5)	312	-
Share of governance costs (see note 5)	1,200	1,020
	<u>46,914</u>	<u>29,835</u>
Analysis by fund		
Unrestricted funds	39,371	25,393
Restricted funds	7,543	4,442
	<u>46,914</u>	<u>29,835</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

5 Support costs

	Support costs £	Governance costs £	Total Support costs 2022 £	Support costs £	Governance costs £	Total 2021 £
Insurance	312	-	312	-	-	-
Accountancy/ Independent Examination	-	1,200	1,200	-	1,020	1,020
	<u>312</u>	<u>1,200</u>	<u>1,512</u>	<u>-</u>	<u>1,020</u>	<u>1,020</u>
<u>Analysed between</u> Charitable activities	<u>312</u>	<u>1,200</u>	<u>1,512</u>	<u>-</u>	<u>1,020</u>	<u>1,020</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

7 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

9	Property, plant and equipment		Allotment fixtures & equipment
			£
	Cost		
	At 1 August 2021		4,424
	At 31 July 2022		4,424
	Depreciation and impairment		
	At 1 August 2021		1,106
	Depreciation charged in the year		1,106
	At 31 July 2022		2,212
	Carrying amount		
	At 31 July 2022		2,212
	At 31 July 2021		3,318
10	Trade and other receivables		
		2022	2021
	Amounts falling due within one year:	£	£
	Other receivables	9,673	5,138
11	Current liabilities		
		2022	2021
		£	£
	Accruals and deferred income	1,200	960

GATHER COLLECTIVE LIMITED
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 JULY 2022

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 August 2020		Movement in funds		Transfers		Balance at 1 August 2021		Movement in funds		Balance at 31 July 2022	
	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended	£	£	Incoming resources	Resources expended
Community allotment	3,381		6,650	(4,442)	(4,424)	1,165	7,900	(5,563)		3,502		
Other restricted	-		-	-	-	-	1,980	(1,980)		-		
	3,381		6,650	(4,442)	(4,424)	1,165	9,880	(7,543)		3,502		

Community allotment - this fund shows donations for and expenditure on the Community allotment. The transfer out from the fund in 2021 represents equipment and fixtures purchased during the year which were capitalised in the accounts.

Other restricted - this fund shows donations received by the church for specific purposes, for example support for third party charities. All of these funds were used for their intended purpose in the year.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances are represented by:						
Property, plant and equipment	2,212	-	2,212	3,318	-	3,318
Current assets/(liabilities)	14,901	3,502	18,403	6,884	1,165	8,049
	<u>17,113</u>	<u>3,502</u>	<u>20,615</u>	<u>10,202</u>	<u>1,165</u>	<u>11,367</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

Gather Collective Limited

England & Wales - Charity number 1139428

Accounts

Charity Registration No. 1139428

Company Registration No. 07302003 (England and Wales)

GATHER COLLECTIVE LIMITED
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021



Caladine

Chartered Certified Accountants

GATHER COLLECTIVE LIMITED

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	R Kenward C Kimber J Moir L Moir	(Appointed 1 April 2022) (Appointed 1 April 2022)
Charity number	1139428	
Company number	07302003	
Principal address	6 Montclare House Eastbourne East Sussex BN21 1JG	
Registered office	Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Independent examiner	John Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Solicitors	Lawson Lewis Blakers 11 Hyde Gardens Eastbourne East Sussex BN21 4PP	

GATHER COLLECTIVE LIMITED

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GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 JULY 2021

The trustees present their annual report and financial statements for the year ended 31 July 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's Memorandum of Articles, the Companies Act 2006 and "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

The trust's objects are to advance the Christian faith and to fulfill such other purposes which are exclusively charitable, according to the law of England and Wales, and are connected with the charitable work of the trust. It aims to support and develop the Christian presence primarily in the UK but also in other parts of the world.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Achievements and performance

The church congregation has moved to a new venue more suited to the growth of the community. It is better equipped, holds more people and is close to the venue of another one of our charitable activities - a community garden. We now have a core of 50-60 people in the congregation. The community garden users have grown from 20 to 60 post lockdown with most of them being members of the local community.

The church remains committed to community expressions of compassion. To this end we have volunteers engaged with the local foodbank and Linking Lives – an Eastbourne charity that seeks to alleviate loneliness. We also help to support a charity project called Make Lunch which works to ensure children are adequately fed during school holidays. One of our members runs a charity called Running Space that seeks to help people facing mental health challenges via the medium of exercise and community.

We continue to partner with a local charity – Growing Futures – in the running of the Gather Community Garden. This 7 plot allotment is active 6 days a week. Surplus food is given to the local foodbank. Between 60 - 120 people interact with the Community Garden on a weekly basis.

Financial review

Overall income during the year was £35,753 (2020: £21,308) and expenditure was £29,835 (2020: £15,516) resulting in an overall surplus on all funds of £5,918 (2020: surplus of £5,792). Total funds at 31 July 2021 stood at £11,367 (2020: £5,449).

Reserve policy

It is the policy of the trust that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to approximately three months expenditure. Unrestricted funds (excluding fixed assets) amounted to £6,884 at 31 July 2021 which is consistent with this policy.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust is a charity and a company limited by guarantee, incorporated on 1 July 2010.

The trust is managed on a day to day basis by Dave Roberts who reports to the trustees on a regular basis.

GATHER COLLECTIVE LIMITED

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 JULY 2021


The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Barratt	(Resigned 1 April 2022)
R Kenward	
C Kimber	
J Moir	(Appointed 1 April 2022)
L Moir	(Appointed 1 April 2022)

New trustees are appointed, when required, by the existing trustees.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute a sum not exceeding £10 in the event of a winding up.

The trustees' report was approved by the Board of Trustees.



R Kenward
Trustee

26 April 2022

GATHER COLLECTIVE LIMITED

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 JULY 2021

The trustees, who are also the directors of Gather Collective Limited for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

GATHER COLLECTIVE LIMITED

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GATHER COLLECTIVE LIMITED

I report to the trustees on my examination of the financial statements of Gather Collective Limited (the trust) for the year ended 31 July 2021.

Responsibilities and basis of report

As the trustees of the trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the trust 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 the trust's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the trust as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



John Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 26 April 2022

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 JULY 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total Unrestricted funds 2021 £	Restricted funds 2020 £	Total 2020 £
Income from:						
Donations and legacies	3	29,103	6,650	35,753	13,277	18,586
Other income		-	-	-	2,722	2,722
Total income		29,103	6,650	35,753	15,999	21,308
Expenditure on:						
Charitable activities	4	25,393	4,442	29,835	13,588	15,516
Net incoming resources before transfers		3,710	2,208	5,918	2,411	5,792
Gross transfers between funds	11	4,424	(4,424)	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		8,134	(2,216)	5,918	2,411	5,792
Fund balances at 1 August 2020		2,068	3,381	5,449	(343)	(343)
Fund balances at 31 July 2021		10,202	1,165	11,367	2,068	5,449

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

GATHER COLLECTIVE LIMITED

STATEMENT OF FINANCIAL POSITION

AS AT 31 JULY 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Property, plant and equipment	8		3,318		-
Current assets					
Trade and other receivables	9	5,138		-	
Cash at bank and in hand		3,871		6,229	
		<u>9,009</u>		<u>6,229</u>	
Current liabilities	10	(960)		(780)	
Net current assets			8,049		5,449
Total assets less current liabilities			<u>11,367</u>		<u>5,449</u>
Income funds					
Restricted funds	11		1,165		3,381
Unrestricted funds			10,202		2,068
			<u>11,367</u>		<u>5,449</u>

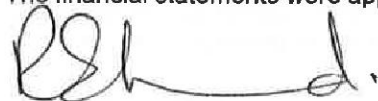
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 July 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 26 April 2022



R Kenward
Trustee

Company Registration No. 07302003

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies

Company information

Gather Collective Limited is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The accounts have been prepared in accordance with the trust's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Resources expended are recognised in the period in which they are incurred and allocated to the appropriate expenditure category.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Generally only items with a purchase price above £500 are capitalised.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Allotment fixtures & equipment	25% on straight line basis
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.9 Taxation

The trust is not liable to United Kingdom corporation taxation on its charitable activities.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Donations and gifts	29,103	6,650	35,753	13,277	309	13,586
Grant from Chalk Cliff Trust	-	-	-	-	5,000	5,000
	<u>29,103</u>	<u>6,650</u>	<u>35,753</u>	<u>13,277</u>	<u>5,309</u>	<u>18,586</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

3 Donations and legacies (Continued)

Donations and gifts

General Gifts and Donations	10,065	-	10,065	10,121	309	10,430
Gift Aid Donations	13,900	6,650	20,550	2,780	-	2,780
Gift Aid Claims	5,138	-	5,138	376	-	376
	<u>29,103</u>	<u>6,650</u>	<u>35,753</u>	<u>13,277</u>	<u>309</u>	<u>13,586</u>

4 Charitable activities

	2021	2020
	£	£
Depreciation and impairment	1,106	-
Allotment costs (including small equipment)	4,442	1,928
Travelling expenses	418	88
Sundry expenses	599	503
Venue Costs	1,950	2,798
Artwork	960	435
Internet, IT Software and Consumables	1,979	946
Refreshments and Hospitality	1,585	1,317
Books	524	191
Printing and stationery	151	39
Consulting	13,000	5,680
Equipment	780	496
Charitable Gifts	1,321	315
	<u>28,815</u>	<u>14,736</u>
Share of governance costs (see note 5)	1,020	780
	<u>29,835</u>	<u>15,516</u>
Analysis by fund		
Unrestricted funds	25,393	13,588
Restricted funds	4,442	1,928
	<u>29,835</u>	<u>15,516</u>

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

5 Support costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Accountancy/ Independent Examination	-	1,020	1,020	-	780	780
	-	1,020	1,020	-	780	780
<u>Analysed between</u> Charitable activities	-	1,020	1,020	-	780	780

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year.

7 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

8 Property, plant and equipment

	Allotment fixtures & equipment £
Additions	4,424
At 31 July 2021	4,424
Depreciation and impairment	
Depreciation charged in the year	1,106
At 31 July 2021	1,106
Carrying amount	
At 31 July 2021	3,318

GATHER COLLECTIVE LIMITED

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 JULY 2021

9	Trade and other receivables	2021	2020
	Amounts falling due within one year:	£	£
	Other receivables	5,138	-
		<u>5,138</u>	<u>-</u>
10	Current liabilities	2021	2020
		£	£
	Accruals and deferred income	960	780
		<u>960</u>	<u>780</u>

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources £	Resources expended £	Balance at 1 August 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 July 2021 £
Community allotment	5,309	(1,928)	3,381	6,650	(4,442)	(4,424)	1,165
	<u>5,309</u>	<u>(1,928)</u>	<u>3,381</u>	<u>6,650</u>	<u>(4,442)</u>	<u>(4,424)</u>	<u>1,165</u>

Community allotment - This fund shows donations for and expenditure on the Community allotment. The transfer out from the fund in 2021 represents equipment and fixtures purchased during the year which were capitalised in the accounts.

12 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances are represented by:						
Property, plant and equipment	3,318	-	3,318	-	-	-
Current assets/ (liabilities)	6,884	1,165	8,049	2,068	3,381	5,449
	<u>10,202</u>	<u>1,165</u>	<u>11,367</u>	<u>2,068</u>	<u>3,381</u>	<u>5,449</u>

13 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

