

# GARDINER HILL FOUNDATION

England & Wales · Charity number 1146433

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [07804290](#)

**Registered** 2012-03-16

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

## Contact

---

**Address** NAViGO House  
3 - 7 Brighowgate  
Grimsby  
South Humberside  
DN32 0QE

**Phone** 01472583053

**Email** [NAV.GARDINERHILLFOUNDATION@NHS.NET](mailto:NAV.GARDINERHILLFOUNDATION@NHS.NET)

## Activities

---

**Objects:** THE CHARITY'S OBJECTS ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING:THE ADVANCEMENT OF HEALTH;THE RELIEF OF THOSE IN NEED, BY REASON OF YOUTH, AGE, ILL-HEALTH, DISABILITY, FINANCIAL HARDSHIP OR OTHER DISADVANTAGE

**Activities:** Allocating tenancies for properties acquired by NAViGO Health and Social Care CIC to provide suitable accommodation for vulnerable people.Grants to enable vulnerable people access to Education, Employment and Housing opportunities.Holding charitable funds on behalf of vulnerable people and services in North East Lincolnshire.

## Classification

---

- **How:** Makes Grants To Individuals
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Accommodation/housing
- **Who:** People With Disabilities, The General Public/mankind

## Geography

- Lincolnshire
- North East Lincolnshire
- North Lincolnshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£47,396	£69,246	-	-
2024-03-31	£63,271	£68,084	-	-
2023-03-31	£56,377	£49,572	-	-
2022-03-31	£237,842	£34,298	-	-
2021-03-31	£102,580	£35,917	-	-

## Trustees

Name	Role	Appointed
Dr Gillian Hobson		2020-11-23
Dr Paul Richard Darby		2023-08-01
Elizabeth Lewington		2021-10-06
Hazel Maria Louise Pearce		2025-07-17
JACQUELINE DAWN GRANT-LLOYD		2012-03-19
Kelly Kinch		2017-02-14
Lorraine Richards		2020-12-18
Louise Melanie Fadina		2025-03-25
Nicola Coulbeck		2021-06-02
Richard Armstrong		2025-06-11
Sarah Jayne Watson		2026-04-30

**GARDINER HILL FOUNDATION**

England & Wales - Charity number 1146433

---

# Accounts

---

---

GARDINER HILL FOUNDATION  
(A company limited by guarantee)

---

UNAUDITED  
TRUSTEES' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025

---

GARDINER HILL FOUNDATION  
(A company limited by guarantee)

---

CONTENTS

---

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2-5
Independent examiner's report	6
Statement of financial activities	7
Balance sheet	8-9
Notes to the financial statements	10 -20

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

<b>Trustees</b>	G W Baker (resigned 17 April 2024) <b>NJ Coulbeck</b> <b>PR Darby</b> J D Grant-Lloyd GE Hobson J E Keen (appointed 8 May 2024, resigned 11 June 2025) <b>KE Kinch</b> H M L Pearce (appointed 17 July 2025) E J Lewington, Chair A Quickfall (resigned 17 April 2024) L J Richards KM J Teakle (resigned 21 April 2024) E Walsh (resigned 11 June 2025) A L Wilson (resigned 30 September 2024) R P Armstrong (appointed 11 June 2025)
<b>Company registered number</b>	07804290
<b>Charity registered number</b>	1146433
<b>Registered office</b>	Navigo House Brighowgate Grimsby North East Lincolnshire DN32 0QE
<b>Accountants</b>	Streets LLP Chartered Accountants Tower House Lucy Tower Street Lincoln LN1 1XW
<b>Bankers</b>	The Co-operative Bank pie PO Box 101 1 Balloon Street Manchester M60 4EP

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

The trustees present their annual report together with the financial statements of the charity for the year 1 April 2024 to 31 March 2025.

Since the charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

**Objectives and activities**

**a. Policies and objectives**

The charity's objects are specifically restricted to the following: the advancement of health and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

**b. Strategies for achieving objectives**

The trustees have a broad set of priorities for the charity. Whilst these priorities include Housing, Employment and Education the work of the charity is not limited to these areas and the charity will consider any application for support that meets its objects.

**c. Activities undertaken to achieve objectives**

Publishing information leaflets and other literature about the opportunity of applying for grants and passing information to vulnerable individuals via health professionals within NAViGO Health and Social Care CIC ("NAViGO"). The charity has a social media presence that it uses to raise awareness of its fund raising activities, the availability of support and to share anonymised stories of those who have benefitted from the charities' work.

The charity has an annual plan setting out a programme of fund raising activities that it aims to complete in order to secure additional funding for its work. The charity has a presence at local retailers and takes part in local events and promotions to widen knowledge and understanding of the work they do.

**d. Grant-making policies**

The charity invites grant applications from Navigo and Nurtrio service users and their carers. The charity also oversees the approval of grants from its restricted funds - these are funds where money has been donated to the charity to provide support within a particular part of Navigo's services. We also work with other local charities who will consider applications for individual service users where these have already been approved by Gardiner Hill.

The charity continually looks to expand publicity and marketing around the levels and types of grant available.

The charity sets an annual budget for the level of grants that can be made and reviews this in year in light of the success of individual fund raising initiatives.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**Achievements and performance**

**a. Main achievements of the charity**

The use of the static caravan that was purchased several years ago has continued with the site being open for a full season.

The foundation has continued to receive loan repayments in the year from NAViGO in accordance with the terms of the loan agreement for the purchase of Grimsby Garden Centre. This loan repayment gives the charity an annual income stream and enabled the purchase of a Garden Centre which will significantly impact on Training, Education and Employment opportunities for Service Users as well as securing the long term financial sustainability of the charity.

**Financial review**

**a. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

**b. Reserves policy**

The charity has generated total incoming resources in the year of £47,396 (2024 - £63,271) being a mixture of grants and donations, income from fundraising activities and interest earned on the loan to NAViGO. Total expenditure in the year was £69,246 (2024 - £68,084) which includes total grants paid of £53,301 (2024 - £40,936).

Overall, net resources expended for the year were £21,850 (2024 - net outgoing resources of £4,813) resulting in a decrease in total funds from £596,518 to £574,668. Of the total funds, £300,047 (2024 - £334,632) are for restricted purposes including Project for the Year of £191,989 (2024 - £198,950) and Gary Jordan Award for Nursing Bursaries of £75,000 (2024 - £106,000).

The charity has established and maintained a number of earmarked reserves to run alongside the general reserve. The charity is the chosen partner of NAViGO and as such when any bequests or donations are made to NAViGO services, these are passed directly to the charity. Where the donor has requested that the funds be used for a specific purpose, this is honoured by the charity and placed into earmarked reserves. These reserves can then only be utilised upon specific request.

**c. Principal funding**

The work of the charity is predominantly reliant on the income contribution made from NAViGO which has recognised the Gardiner Hill Foundation as their chosen charity.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**Structure, governance and management**

**a. Constitution**

Gardiner Hill Foundation is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 10 October 2011 as amended on 18 April 2023. The charity is also a registered charity with the charity registration number 1146433.

The charity takes its name from a local doctor, born in Louth, Lincolnshire who championed the rights of people with mental health problems in the 1800s. Dr Robert Gardiner Hill is widely credited with being the first superintendent of a small asylum to develop treatments which did not rely on mechanical restraint and coercion, something he finally achieved in 1838.

**b. Methods of appointment or election of trustees**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Memorandum of Association.

**c. Organisational structure and decision-making policies**

At the time of these accounts, the charity does not directly employ any staff.

The constitution of the charity board is listed within the terms of the Articles of Association, but for clarity in respect of the financial statements the trustees are:-

- The Chair of **NAVIGO**.
- Up to four shareholders of NAViGO.
- Up to four community members of NAViGO.
- Up to four persons appointed by the Trustees (if possible) from the local community and local commissioning.

Trustees hold office for three years from the date of appointment at the end of which they shall be eligible for reappointment for one or more further three years each unless those persons appointed from NAViGO cease their NAViGO positions in which case they shall automatically cease to be a trustee.

Quorum necessary for the transaction of business of the trustees shall be three trustees. Questions arising at any trustees meeting shall be decided by a majority of votes. In the case of equality of votes the chairman of the meeting shall have a second or casting vote. Our Articles of Association were amended at a Trustees Meeting in 2023 to increase from two to four the number of people that could be appointed by Trustees from the local community or local commissioning. The Board of Trustees has also approved updated Standing Financial Instructions and approved a risk register.

**d. Financial risk management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate exposure to the major risks.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**Plans for future periods**

Over the next year, the charity wishes to continue awareness and fundraising work in the local community. It is important to the trustees that the charity becomes lasting testimony to the name of the Gardiner Hill family who have roots locally.

The charity's priorities remain focussed on the advancement of health and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

The trustees will continue to focus on both income generation and charitable grant awards, implementing our agreed annual plan. The charity will continue to ensure that all funding routes are explored for applications from our seNice users, an approach that has brought particular success over the last 18 months through NAViGO's close work with the local Council.

The charity continues to hold funds from donations made by NAViGO and looks forward to supporting new projects that NAViGO wishes to embark upon in future years. The charity also continues to hold funds donated by Navigo to support the education and training of staff seeking to qualify as a health professional. The charity will continue to work with NAViGO on the allocation of these funds to individual staff members.

**Statement of trustees' responsibilities**

The trustees (who are also the directors of the charity for the purposes 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. Under company law, the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees and signed on their behalf by:



**E J Lewington**  
**(Chair of Trustees)**

Date: 18.12.2025

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2025**

---

**Independent examiner's report to the trustees of Gardiner Hill Foundation ('the charity')**

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

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the charity 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 charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

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

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

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed:

Dated:

Robert Anderson BSc FCA

**Streets LLP**  
Chartered Accountants  
Tower House  
Lucy Tower Street  
Lincoln  
**LN1 1XW**

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations and legacies	3	28,841	6,258	35,099	32,134
Other trading activities	4	6,203		6,203	24,942
Investments	5	6,094		6,094	6,195
<b>Total income</b>		<b>41,138</b>	<b>6,258</b>	<b>47,396</b>	<b>63,271</b>
<b>Expenditure on:</b>					
Raising funds	6	12,834		12,834	23,727
Charitable activities	7	16,166	40,246	56,412	44,357
<b>Total expenditure</b>		<b>29,000</b>	<b>40,246</b>	<b>69,246</b>	<b>68,084</b>
<b>Net movement in funds</b>		<b>12,138</b>	<b>(33,988)</b>	<b>(21,850)</b>	<b>(4,813)</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		262,483	334,035	596,518	601,331
Net movement in funds		12,138	(33,988)	(21,850)	(4,813)
<b>Total funds carried forward</b>		<b>274,621</b>	<b>300,047</b>	<b>574,668</b>	<b>596,518</b>

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

The notes on pages 10 to 20 form part of these financial statements.

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07804290**

**BALANCE SHEET**  
**AS AT 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	12	157,834	165,417
Debtors: amounts falling due within one year	12	7,583	16,600
Cash at bank and in hand		426,108	429,806
		<u>591,525</u>	<u>611,823</u>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	13	(16,857)	(15,305)
<b>Net current assets</b>		<u>574,668</u>	<u>596,518</u>
<b>Total assets less current liabilities</b>		<u>574,668</u>	<u>596,518</u>
<b>Net assets excluding pension asset</b>		<u>574,668</u>	<u>596,518</u>
<b>Total net assets</b>		<u>574,668</u>	<u>596,518</u>
<b>Charity funds</b>			
Restricted funds	14	300,047	334,035
Unrestricted funds	14	274,621	262,483
<b>Total funds</b>		<u>574,668</u>	<u>596,518</u>

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07804290**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2025**

---

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the trustees and signed on their behalf by:



**E J Lewington**  
(Chair of Trustees)

Date: 18.12.2025

The notes on pages 10 to 20 form part of these financial statements.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**1. General information**

Gardiner Hill Foundation (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Navigo House, Brighowgate, Grimsby, North East Lincolnshire, DN32 0QE. The charity's principal activity is the undertaking of projects and giving of grants for the assistance of vulnerable people.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the **UK** and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gardiner Hill Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 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 charity has a single activity being the provision of assistance to vulnerable people.

Costs of generating funds are costs incurred in attracting voluntary income and those incurred in activities that raise funds.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the grant is paid on the grounds that the charity has no commitment until such time that the expense is incurred.

All expenditure is inclusive of irrecoverable VAT.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**2. Accounting policies (continued)**

**2.4 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**2.5 Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**2.6 Cash at bank and in hand**

Cash at bank and in hand represents the charity's current account facility and petty cash.

**2.7 Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.8 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**3. Income from donations and legacies**

	<b>Unrestricted funds 2025</b>	<b>Restricted funds 2025</b>	<b>Total funds 2025</b>	<i>Total funds 2024</i>
	£	£	£	£
Donations	24,315	6,258	<b>30,573</b>	32,134
Grants	4,526		<b>4,526</b>	
	<u>28,841</u>	<u>6,258</u>	<u><b>35,099</b></u>	<u>32,134</u>
<i>Total 2024</i>	<u>25,293</u>	<u>6,841</u>	<u>32,134</u>	

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2025</b>	<b>Total funds 2025</b>	<i>Total funds 2024</i>
	£	£	£
Racecourse Partnership	715	<b>715</b>	18,160
Caravan Rental	5,488	<b>5,488</b>	6,782
	<u>6,203</u>	<u><b>6,203</b></u>	<u>24,942</u>
<i>Total 2024</i>	<u>24,942</u>	<u>24,942</u>	

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

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

5. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank interest	160	160	
Investment income	5,934	5,934	6,195
	6,094	6,094	6,195
	6,195	6,195	
<i>Total 2024</i>	6,195	6,195	

6. Expenditure on raising funds

Costs of undertaking fundraising activities

	Unrestricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donation Website Subscriptions	356	356	216
Caravan Costs	12,478	12,478	9,401
Racecourse Partnership			14,110
	12,834	12,834	23,727
	23,727	23,727	
<i>Total 2024</i>	23,727	23,727	

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total 2025 £</b>	<i>Total 2024 £</i>
Assistance for Vulnerable People	16,166	40,246	<b>56,412</b>	44,357
<i>Total 2024</i>	<u>12,537</u>	<u>31,820</u>	<u>44,357</u>	

**8. Analysis of expenditure by activities**

	<b>Grant funding of activities 2025 £</b>	<b>Support costs 2025 £</b>	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Assistance for Vulnerable People	53,301	3,111	<b>56,412</b>	44,357
<i>Total 2024</i>	<u>40,936</u>	<u>3,421</u>	<u>44,357</u>	

**Analysis of support costs**

	<b>Total funds 2025 £</b>	<i>Total funds 2024 £</i>
Insurance	<b>385</b>	799
Printing	<b>113</b>	31
Advertising		500
Other Costs	<b>1,113</b>	705
Governance Costs	<b>1,500</b>	1,386
	<u><b>3,111</b></u>	<u>3,421</u>

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**9. Analysis of grants**

	<b>Grants to Individuals 2025</b>	<b>Total funds 2025</b>	<i>Total funds 2024</i>
	£	£	£
Grants	53,301	<b>53,301</b>	40,936
	<u>53,301</u>	<u>53,301</u>	<u>40,936</u>
<i>Total 2024</i>	<u>40,936</u>	<u>40,936</u>	

**10. Independent examiner's remuneration**

	<b>2025</b>	<i>2024</i>
	£	£
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>1,500</b>	1,386
	<u>1,500</u>	<u>1,386</u>

**11. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no trustee expenses have been incurred (2024 - £NIL).

**12. Debtors**

	<b>2025</b>	<i>2024</i>
	£	£
<b>Due after more than one year</b>		
Other debtors	<b>157,834</b>	165,417
	<u>157,834</u>	<u>165,417</u>
<b>Due within one year</b>		
Trade debtors		9,017
Other debtors	<b>7,583</b>	7,583
	<u>7,583</u>	<u>16,600</u>

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**13. Creditors: Amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	£	£
Trade creditors		431
Other creditors	<b>14,388</b>	14,388
Accruals and deferred income	<b>2,469</b>	486
	<b>16,857</b>	15,305
	<b>2025</b>	<b>2024</b>
	£	£
Deferred income at 1 April	<b>200</b>	1,435
Amounts released from previous periods	<b>(200)</b>	(1,235)
<b>Deferred income at 31 March</b>	<b>200</b>	200

At the year-end, the charity had received payments in advance for the rental of the caravan.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
<b>Unrestricted Funds</b>				
General Funds	262,483	41,138	(29,000)	274,621
<b>Restricted Funds</b>				
Donations	29,085	6,258	(2,285)	33,058
Project of the Year	198,950		(6,961)	191,989
Gary Jordan Award - Nurse Bursary	106,000		(31,000)	75,000
	<u>334,035</u>	<u>6,258</u>	<u>(40,246)</u>	<u>300,047</u>
<b>Total of Funds</b>	<u><u>596,518</u></u>	<u><u>47,396</u></u>	<u><u>(69,246)</u></u>	<u><u>574,668</u></u>

**Unrestricted Funds:**

**General Funds:**

General Funds represents resources which may be used towards meeting any of the objects of the charity at the discretion of the trustees. These have not been designated for particular purposes.

**Restricted Funds:**

**Donations:**

The charity has received a number of donations for which the donor has expressed a wish for the money to be spent on specific aspects of the charity's operations. The charity monitors the use of these donations to ensure the donors' wishes are met.

**Project of the Year:**

The charity has received donations from Navigo Health and Social Care CIC in support of a neuropsychiatry project of the year.

**Gary Jordan Award - Nurse Bursary:**

The charity received a donation from Navigo Health and Social Care CIC for the Gary Jordan Award to support the payment of nursing bursary payments.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**14. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
<b>Unrestricted Funds</b>				
General Funds	242,317	56,430	(36,264)	262,483
<b>Restricted Funds</b>				
Donations	23,514	6,841	(1,270)	29,085
Project of the Year	200,000		(1,050)	198,950
Gary Jordan Award - Nurse Bursary	135,500		(29,500)	106,000
	<u>359,014</u>	<u>6,841</u>	<u>(31,820)</u>	<u>334,035</u>
<b>Total of Funds</b>	<u><u>601,331</u></u>	<u><u>63,271</u></u>	<u><u>(68,084)</u></u>	<u><u>596,518</u></u>

**15. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2024</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2025</b>
	£	£	£	£
General funds	262,483	41,138	(29,000)	274,621
Restricted funds	334,035	6,258	(40,246)	300,047
	<u>596,518</u>	<u>47,396</u>	<u>(69,246)</u>	<u>574,668</u>

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**15. Summary offunds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2023</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2024</i>
	£	£	£	£
General funds	242,317	56,430	(36,264)	262,483
Restricted funds	359,014	6,841	(31,820)	334,035
	<u>601,331</u>	<u>63,271</u>	<u>(68,084)</u>	<u>596,518</u>

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2025</b>	<b>Restricted funds 2025</b>	<b>Total funds 2025</b>
	£	£	£
Debtors due after more than one year	157,834		<b>157,834</b>
Current assets	133,644	300,047	<b>433,691</b>
Creditors due within one year	(16,857)		<b>(16,857)</b>
<b>Total</b>	<u>274,621</u>	<u>300,047</u>	<u>574,668</u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2024</i>	<i>Restricted funds 2024</i>	<i>Total funds 2024</i>
	£	£	£
Debtors due after more than one year	165,417		165,417
Current assets	112,371	334,035	446,406
Creditors due within one year	(15,305)		(15,305)
<b>Total</b>	<u>262,483</u>	<u>334,035</u>	<u>596,518</u>

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**17. Related party transactions**

**NAVIGO Health & Social Care CIC (NAVIGO)**

Navigo is a company in which some of the trustees are directors.

During the year, NAVIGO agreed donations to the charity of £10,000 (2024 - £19,017) of which £nil (2024 - £9,017) was outstanding at the year-end and included in trade debtors. In addition, the charity received loan interest from NAVIGO of £5,934 (2024 - £6,195).

During a previous year, the charity made a loan to NAVIGO. The total balance outstanding at the year-end is £165,417 (2024 - £173,000) which is included within other debtors due within one year and more than one year. The loan is secured, interest charged at 3.5% and is repayable in equal monthly installments.

During the year, the charity received net invoices from NAVIGO for grants and other expenses incurred on its behalf totalling £5,142 (2024 - £7,132). At the balance sheet date, £nil (2024 - £211) was due to NAVIGO which is included in trade creditors.

At the balance sheet date, recharges for grants and other expenses of £nil (2024 - £87) were outstanding which are included in accruals.

In addition, the charity is holding funds received on behalf of NAVIGO of £12,198 (2024 - £12,198) which is included in other creditors.

**GARDINER HILL FOUNDATION**

England & Wales - Charity number 1146433

---

# Accounts

---

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2024**

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7 - 8
<b>Statement of financial activities</b>	9
<b>Balance sheet</b>	10 - 11
<b>Notes to the financial statements</b>	12 - 22

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2024**

---

**Trustees**

G W Baker (resigned 17 April 2024)  
N J Coulbeck  
P R Darby (appointed 1 August 2023)  
J D Ellis  
G E Hobson  
J E Keen (appointed 8 May 2024)  
K E Kinch  
S S Leafe (resigned 6 December 2023)  
E J Lewington, Chair  
A Quickfall (resigned 17 April 2024)  
L J Richards  
K M J Teakle (resigned 21 April 2024)  
E Walsh (appointed 12 June 2024)  
A L Wilson (appointed 1 August 2023)

**Company Registered  
Number** 07804290

**Charity Registered  
Number** 1146433

**Registered Office**

Navigo House  
Brighowgate  
Grimsby  
North East Lincolnshire  
DN32 0QE

**Accountants**

Streets LLP  
Chartered Accountants  
Tower House  
Lucy Tower Street  
Lincoln  
LN1 1XW

**Bankers**

The Co-operative Bank plc  
PO Box 101  
1 Balloon Street  
Manchester  
M60 4EP

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

The trustees present their annual report together with the audited financial statements of the charity for the 1 April 2023 to 31 March 2024. The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

### **Objectives and Activities**

#### **Policies and Objectives**

The charity's objects are specifically restricted to the following: the advancement of health and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

#### **Strategies for Achieving Objectives**

The trustees have a broad set of priorities for the charity. Whilst these priorities include Housing, Employment and Education the work of the charity is not limited to these areas and the charity will consider any application for support that meets its objects.

#### **Activities for Achieving Objectives**

Publishing information leaflets and other literature about the opportunity of applying for grants and passing information to vulnerable individuals via health professionals within NAViGO Health and Social Care CIC ("NAViGO"). The charity has a social media presence that it uses to raise awareness of its fund raising activities, the availability of support and to share anonymised stories of those who have benefitted from the charities' work.

The charity has an annual plan setting out a programme of fund raising activities that it aims to complete in order to secure additional funding for its work. The charity has a presence at local retailers and takes part in local events and promotions to widen knowledge and understanding of the work they do.

#### **Grant Making Policies**

The charity invites grant applications from Navigo and Nurtrio service users and their carers. The charity also oversees the approval of grants from its restricted funds – these are funds where money has been donated to the charity to provide support within a particular part of Navigo's services. We also work with other local charities who will consider applications for individual service users where these have already been approved by Gardiner Hill.

The charity continually looks to expand publicity and marketing around the levels and types of grant available.

The charity sets an annual budget for the level of grants that can be made and reviews this in year in light of the success of individual fund raising initiatives.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**Achievements and Performance**

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Review of Activities**

The use of the static caravan that was purchased several years ago has continued with the site being open for a full season.

The foundation has continued to receive loan repayments in the year from NAViGO in accordance with the terms of the loan agreement for the purchase of Grimsby Garden Centre. This loan repayment gives the charity an annual income stream and enabled the purchase of a Garden Centre which will significantly impact on Training, Education and Employment opportunities for Service Users as well as securing the long term financial sustainability of the charity.

2023/24 saw significant fund raising activity from the charity as a result of being designated Charity of the Year at Market Rasen racecourse. Volunteers and Trustees supported 22 race meetings over the year engaging with race goers, raising the profile of the charity and securing donations.

**Financial Review**

**Results for the Year**

The charity has generated total incoming resources in the year of £63,271 (2023 - £56,377) being a mixture of grants and donations, income from fundraising activities and interest earned on the loan to NAViGO.

Total expenditure in the year was £68,084 (2023 - £49,572) which includes total grants paid of £40,936 (2023 - £35,493).

Overall, net resources expended for the year were £4,813 (2023 - net incoming resources of £6,805) resulting in a decrease in total funds from £601,331 to £596,518. Of the total funds, £334,632 (2023 - £359,014) are for restricted purposes including Project for the Year of £198,950 (2023 - £200,000) and Gary Jordan Award for Nursing Bursaries of £106,000 (2023 - £135,500).

**Reserves Policy**

The charity has established and maintained a number of earmarked reserves to run alongside the general reserve. The charity is the chosen partner of NAViGO and as such when any bequests or donations are made to NAViGO services, these are passed directly to the charity. Where the donor has requested that the funds be used for a specific purpose, this is honoured by the charity and placed into earmarked reserves. These reserves can then only be utilised upon specific request.

**Principal Funding**

The work of the charity is predominantly reliant on the income contribution made from NAViGO which has recognised the Gardiner Hill Foundation as their chosen charity.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**Structure, Governance and Management**

**Constitution**

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 10 October 2011. The charity is also a registered charity with the charity registration number 1146433.

The charity takes its name from a local doctor, born in Louth, Lincolnshire who championed the rights of people with mental health problems in the 1800s. Dr Robert Gardiner Hill is widely credited with being the first superintendent of a small asylum to develop treatments which did not rely on mechanical restraint and coercion, something he finally achieved in 1838.

**Method of Appointment or Election of Trustees**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

**Organisational Structure and Decision Making**

At the time of these accounts, the charity does not directly employ any staff.

The constitution of the charity board is listed within the terms of the Articles of Association, but for clarity in respect of the Accounts the trustees are:-

- The Chair of NAViGO.
- Up to four shareholders of NAViGO.
- Up to four community members of NAViGO.
- Up to four persons appointed by the Trustees (if possible) from the local community and local commissioning.

Trustees hold office for three years from the date of appointment at the end of which they shall be eligible for reappointment for one or more further three years each unless those persons appointed from NAViGO cease their NAViGO positions in which case they shall automatically cease to be a trustee.

Quorum necessary for the transaction of business of the trustees shall be three trustees. Questions arising at any trustees meeting shall be decided by a majority of votes. In the case of equality of votes the chairman of the meeting shall have a second or casting vote. Our Articles of Association were amended at a Trustees Meeting in 2023 to increase from two to four the number of people that could be appointed by Trustees from the local community or local commissioning. The Board of Trustees has also approved updated Standing Financial Instructions and approved a risk register.

**Risk Management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**Future Developments**

**Plans for the Future**

Over the next year, the charity wishes to continue awareness and fund raising work in the local community. It is important to the trustees that the charity becomes lasting testimony to the name of the Gardiner Hill family who have roots locally.

The charity's priorities remain focussed on the advancement of health and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

The trustees will continue to focus on both income generation and charitable grant awards, implementing our agreed annual plan. The charity will continue to ensure that all funding routes are explored for applications from our service users, an approach that has brought particular success over the last 18 months through Navigo's close work with the local Council.

The charity continues to hold funds from donations made by NAViGO and looks forward to supporting new projects that NAViGO wishes to embark upon in future years. The charity also continues to hold funds donated by Navigo to support the education and training of staff seeking to qualify as a health professional. The charity will continue to work with Navigo on the allocation of these funds to individual staff members.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of Gardiner Hill Foundation for the purposes 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of trustees on 22 August 2024 and signed on their behalf by:

**E J Lewington**  
**Chair**

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

**Independent examiner's report to the trustees of Gardiner Hill Foundation ('the charity')**

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

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the charity 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 charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

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

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

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2024**

---

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed:

Dated: 27 August 2024

Robert Anderson

FCA

Streets LLP  
Tower House  
Lucy Tower Street  
Lincoln  
LN1 1XW

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	25,293	6,841	32,134	43,369
Other trading activities	4	24,942	-	24,942	6,562
Investments	5	6,195	-	6,195	6,446
<b>Total income</b>		<b>56,430</b>	<b>6,841</b>	<b>63,271</b>	<b>56,377</b>
<b>Expenditure on:</b>					
Raising funds	6	23,727	-	23,727	9,337
Charitable activities	7	12,537	31,820	44,357	40,235
<b>Total expenditure</b>		<b>36,264</b>	<b>31,820</b>	<b>68,084</b>	<b>49,572</b>
<b>Net movement in funds</b>		<b>20,166</b>	<b>(24,979)</b>	<b>(4,813)</b>	<b>6,805</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		242,317	359,014	601,331	594,526
Net movement in funds		20,166	(24,979)	(4,813)	6,805
<b>Total funds carried forward</b>		<b>262,483</b>	<b>334,035</b>	<b>596,518</b>	<b>601,331</b>

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

The notes on pages 12 to 22 form part of these financial statements.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07804290**

---

**BALANCE SHEET**  
**AS AT 31 MARCH 2024**

---

	Note	2024 £	2023 £
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	12	165,417	173,000
Debtors: amounts falling due within one year	12	16,600	20,922
Cash at bank and in hand		429,806	427,142
		<u>611,823</u>	<u>621,064</u>
Creditors: amounts falling due within one year	13	(15,305)	(19,733)
		<u>596,518</u>	<u>601,331</u>
<b>Net current assets</b>		<b>596,518</b>	<b>601,331</b>
<b>Total assets less current liabilities</b>		<b>596,518</b>	<b>601,331</b>
<b>Net assets excluding pension asset</b>		<b>596,518</b>	<b>601,331</b>
<b>Total net assets</b>		<b>596,518</b>	<b>601,331</b>

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07804290**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2024**

---

	Note	2024 £	2023 £
<b>Charity funds</b>			
Restricted funds	14	334,035	359,014
Unrestricted funds	14	262,483	242,317
<b>Total funds</b>		<u>596,518</u>	<u>601,331</u>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the trustees on 22 August 2024 and signed on their behalf by:

**E J Lewington**  
**Chair**

The notes on pages 12 to 22 form part of these financial statements.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**1. General information**

Gardiner Hill Foundation (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Navigo House, Brighowgate, Grimsby, North East Lincolnshire, DN32 0QE. The charity's principal activity is the undertaking of projects and giving of grants for the assistance of vulnerable people.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gardiner Hill Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 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 charity has a single activity being the provision of assistance to vulnerable people.

Costs of generating funds are costs incurred in attracting voluntary income and those incurred in activities that raise funds.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the grant is paid on the grounds that the charity has no commitment until such time that the expense is incurred.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Debtors**

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**2. Accounting policies (continued)**

**2.5 Cash at bank and in hand**

Cash at bank and in hand represents the charity's current account facility and petty cash.

**2.6 Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**3. Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Donations	25,293	6,841	<b>32,134</b>	43,369
<i>Total 2023</i>	<u>6,313</u>	<u>37,056</u>	<u>43,369</u>	

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Racecourse Partnership	18,160	<b>18,160</b>	-
Caravan Rental	6,782	<b>6,782</b>	6,562
	<u>24,942</u>	<u>24,942</u>	<u>6,562</u>
<i>Total 2023</i>	<u>6,562</u>	<u>6,562</u>	

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**5. Investment income**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Loan Interest Received	6,195	<b>6,195</b>	6,446
	<u>6,195</u>	<u>6,195</u>	
<i>Total 2023</i>	<u>6,446</u>	<u>6,446</u>	

**6. Expenditure on raising funds**

**Costs of undertaking fundraising activities**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Donation Website Subscriptions	216	<b>216</b>	216
Caravan Costs	9,401	<b>9,401</b>	9,121
Racecourse Partnership	14,110	<b>14,110</b>	-
	<u>23,727</u>	<u>23,727</u>	<u>9,337</u>
<i>Total 2023</i>	<u>9,337</u>	<u>9,337</u>	

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>	<i>Total 2023 £</i>
Assistance for Vulnerable People	12,537	31,820	<b>44,357</b>	40,235
<i>Total 2023</i>	20,285	19,950	40,235	

**8. Analysis of expenditure by activities**

	<b>Grant funding of activities 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Assistance for Vulnerable People	40,936	3,421	<b>44,357</b>	40,235
<i>Total 2023</i>	35,493	4,742	40,235	

**Analysis of support costs**

	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Insurance	<b>799</b>	755
Printing	<b>31</b>	69
Advertising	<b>500</b>	1,603
Other Costs	<b>705</b>	1,055
Governance Costs	<b>1,386</b>	1,260
	<b>3,421</b>	4,742

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**9. Analysis of grants**

	<b>Grants to Individuals 2024 £</b>	<b>Total funds 2024 £</b>	<i>Total funds 2023 £</i>
Grants	40,936	<b>40,936</b>	35,493
<i>Total 2023</i>	35,493	35,493	

**10. Independent examiner's remuneration**

	<b>2024 £</b>	<i>2023 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>1,386</b>	1,260

**11. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no trustee expenses have been incurred (2023 - £NIL).

**12. Debtors**

	<b>2024 £</b>	<i>2023 £</i>
<b>Due after more than one year</b>		
Other debtors	<b>165,417</b>	173,000
	<b>2024 £</b>	<i>2023 £</i>
<b>Due within one year</b>		
Trade debtors	<b>9,017</b>	2,000
Other debtors	<b>7,583</b>	7,322
Prepayments and accrued income	-	11,600
	<b>16,600</b>	20,922

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**13. Creditors: Amounts falling due within one year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>431</b>	<b>1,390</b>
Other creditors	<b>14,388</b>	<b>12,802</b>
Accruals and deferred income	<b>486</b>	<b>5,541</b>
	<b>15,305</b>	<b>19,733</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April	<b>1,435</b>	<b>200</b>
Resources deferred during the year	<b>-</b>	<b>1,235</b>
Amounts released from previous periods	<b>(1,235)</b>	<b>-</b>
<b>Deferred income at 31 March</b>	<b>200</b>	<b>1,435</b>

At the year-end, the charity has received payments in advance for the rental of the caravan.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
<b>Unrestricted Funds</b>				
General Funds	242,317	56,430	(36,264)	262,483
<b>Restricted Funds</b>				
Donations	23,514	6,841	(1,270)	29,085
Project of the Year	200,000	-	(1,050)	198,950
Gary Jordan Award - Nurse Bursary	135,500	-	(29,500)	106,000
	<u>359,014</u>	<u>6,841</u>	<u>(31,820)</u>	<u>334,035</u>
<b>Total of Funds</b>	<u><u>601,331</u></u>	<u><u>63,271</u></u>	<u><u>(68,084)</u></u>	<u><u>596,518</u></u>

**Unrestricted Funds:**

**General Funds:**

General Funds represents resources which may be used towards meeting any of the objects of the charity at the discretion of the trustees. These have not been designated for particular purposes.

**Restricted Funds:**

**Donations:**

The charity has received a number of donations for which the donor has expressed a wish for the money to be spent on specific aspects of the charity's operations. The charity monitors the use of these donations to ensure the donors' wishes are met.

**Project of the Year:**

The charity has received donations from Navigo Health and Social Care CIC in support of a neuropsychiatry project of the year.

**Gary Jordan Award - Nurse Bursary:**

The charity received a donation from Navigo Health and Social Care CIC for the Gary Jordan Award to support the payment of nursing bursary payments.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**14. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
<b>Unrestricted Funds</b>				
General Funds	252,618	19,321	(29,622)	242,317
<b>Restricted Funds</b>				
Donations	18,408	7,056	(1,950)	23,514
Project of the Year	200,000	-	-	200,000
Gary Jordan Award - Nurse Bursary	123,500	30,000	(18,000)	135,500
	<u>341,908</u>	<u>37,056</u>	<u>(19,950)</u>	<u>359,014</u>
<b>Total of Funds</b>	<u><u>594,526</u></u>	<u><u>56,377</u></u>	<u><u>(49,572)</u></u>	<u><u>601,331</u></u>

**15. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2024</b>
	£	£	£	£
General funds	242,317	56,430	(36,264)	262,483
Restricted funds	359,014	6,841	(31,820)	334,035
	<u>601,331</u>	<u>63,271</u>	<u>(68,084)</u>	<u>596,518</u>

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**15. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2022</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2023</i>
	£	£	£	£
General funds	252,618	19,321	(29,622)	242,317
Restricted funds	341,908	37,056	(19,950)	359,014
	<u>594,526</u>	<u>56,377</u>	<u>(49,572)</u>	<u>601,331</u>

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024</b>	<b>Restricted funds 2024</b>	<b>Total funds 2024</b>
	£	£	£
Debtors due after more than one year	165,417	-	<b>165,417</b>
Current assets	112,371	334,035	<b>446,406</b>
Creditors due within one year	(15,305)	-	<b>(15,305)</b>
<b>Total</b>	<u>262,483</u>	<u>334,035</u>	<u><b>596,518</b></u>

**Analysis of net assets between funds - prior period**

	<i>Unrestricted funds 2023</i>	<i>Restricted funds 2023</i>	<i>Total funds 2023</i>
	£	£	£
Debtors due after more than one year	173,000	-	173,000
Current assets	89,050	359,014	448,064
Creditors due within one year	(19,733)	-	(19,733)
<b>Total</b>	<u>242,317</u>	<u>359,014</u>	<u>601,331</u>

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**17. Related party transactions**

**NAViGO Health & Social Care CIC ("Navigo")**

Navigo is a company in which some of the trustees are directors.

During the year, Navigo agreed donations to the charity of £19,017 (2023 - £31,545) of which £9,017 (2023 - £nil) was outstanding at the year-end and included in trade debtors. In addition, the charity received loan interest from Navigo of £6,195 (2023 - £6,446).

During a previous year, the charity made a loan to Navigo. The total balance outstanding at the year-end is £173,000 (2023 - £180,322) which is included within other debtors due within one year and more than one year. The loan is secured, interest charged at 3.5% and is repayable in equal monthly installments.

During the year, the charity received net invoices from Navigo for grants and other expenses incurred on its behalf totalling £7,132 (2023 - £6,290). At the balance sheet date, £211 (2023 - £1,016) was due to Navigo which is included in trade creditors.

At the balance sheet date, recharges for grants and other expenses of £87 (2023 - £755) were outstanding which are included in accruals.

In addition, the charity is holding funds received on behalf of Navigo of £12,198 (2023 - £12,577) which is included in other creditors.

**GARDINER HILL FOUNDATION**

England & Wales - Charity number 1146433

---

# Accounts

---

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2023**

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**CONTENTS**

---

	Page
<b>Reference and administrative details of the charity, its Trustees and advisers</b>	1
<b>Trustees' report</b>	2 - 6
<b>Independent examiner's report</b>	7 - 8
<b>Statement of financial activities</b>	9
<b>Balance sheet</b>	10 - 11
<b>Notes to the financial statements</b>	12 - 22

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

<b>Trustees</b>	G W Baker N J Coulbeck P R Darby (appointed 1 August 2023) J D Ellis G E Hobson K E Kinch S S Leafe E J Lewington, Chair A Onley (resigned 5 July 2022) A Quickfall L J Richards K M J Teakle (appointed 28 November 2022) A L Wilson (appointed 1 August 2023)
<b>Company Registered Number</b>	07804290
<b>Charity Registered Number</b>	1146433
<b>Registered Office</b>	Navigo House Brighowgate Grimsby North East Lincolnshire DN32 0QE
<b>Independent Auditors</b>	Streets Audit LLP Chartered Accountants and Statutory Auditor Halifax House 30 George Street Hull HU1 3AJ
<b>Bankers</b>	The Co-operative Bank plc PO Box 101 1 Balloon Street Manchester M60 4EP

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

The trustees present their annual report together with the audited financial statements of the charity for the 1 April 2022 to 31 March 2023. The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

### **Objectives and Activities**

#### **Policies and Objectives**

The charity's objects are specifically restricted to the following: the advancement of health and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

#### **Strategies for Achieving Objectives**

The trustees set the following priorities for the charity - Housing, Employment and Education.

It was agreed that through the awarding of grants to increase the opportunity of those included in the objects gaining Housing, Employment or Education would ultimately serve to achieve the objects in the most efficient and effective way.

#### **Activities for Achieving Objectives**

Publishing information leaflets and other literature about the opportunity of applying for grants and passing information to vulnerable individuals via health professionals within NAViGO Health and Social Care CIC ("NAViGO"). The charity has a presence at local retailers and takes part in local events and promotions to widen knowledge and understanding of the work they do.

#### **Grant Making Policies**

The charity invites grant applications from service users, carers or organisations who are able to evidence that a grant would assist in achieving the charity's objects as laid out in the constitution and the priorities of the charity as listed above.

The charity continually looks to expand publicity and marketing around the levels and types of grant available and is always looking to increase the volume of applications received and processed as finance dictates.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Achievements and Performance**

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Review of Activities**

The use of the static caravan that was purchased several years ago has continued with the site being open for a full season.

The foundation has continued to receive loan repayments in the year from NAViGO in accordance with the terms of the loan agreement for the purchase of Grimsby Garden Centre. This loan repayment gives the charity an annual income stream and enabled the purchase of a Garden Centre which will significantly impact on Training, Education and Employment opportunities for Service Users as well as securing the long term financial sustainability of the charity.

**Financial Review**

**Results for the Year**

The charity has generated total incoming resources in the year of £56,377 (2022 - £237,842) being a mixture of grants and donations, caravan rentals and interest earned on the loan to NAViGO. The main income received in the year were donations from NAViGO totalling £31,545.

Total expenditure in the year was £49,572 (2022 - £34,298) which includes total grants paid of £35,493 (2022 - £22,869).

Overall, net incoming resources for the year were £6,805 (2022 - £203,544) resulting in an increase in total funds from £594,526 to £601,331. Of the total funds, £359,014 (2022 - £341,908) are for restricted purposes including Project for the Year of £200,000 and Gary Jordan Award for Nursing Bursaries of £135,500.

**Reserves Policy**

The charity has established and maintained a number of earmarked reserves to run alongside the general reserve. The charity is the chosen partner of NAViGO and as such when any bequests or donations are made to NAViGO services, these are passed directly to the charity. Where the donor has requested that the funds be used for a specific purpose, this is honoured by the charity and placed into earmarked reserves. These reserves can then only be utilised upon specific request.

**Principal Funding**

The work of the charity is predominantly reliant on the income contribution made from NAViGO, who has recognised the Gardiner Hill Foundation as their chosen charity.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Structure, Governance and Management**

**Constitution**

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 10 October 2011. The charity is also a registered charity with the charity registration number 1146433.

The charity takes its name from a local doctor, born in Louth, Lincolnshire who championed the rights of people with mental health problems in the 1800s. Dr Robert Gardiner Hill is widely credited with being the first superintendent of a small asylum to develop treatments which did not rely on mechanical restraint and coercion, something he finally achieved in 1838.

**Method of Appointment or Election of Trustees**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

**Organisational Structure and Decision Making**

At the time of these accounts, the charity does not directly employ any staff.

The constitution of the charity board is listed within the terms of the Articles of Association, but for clarity in respect of the Accounts the trustees are:-

- The Chair of NAViGO.
- Up to four shareholders of NAViGO.
- Up to four community members of NAViGO.
- Up to two persons appointed by the Trustees (if possible) from the local community and local commissioning.

Trustees hold office for three years from the date of appointment at the end of which they shall be eligible for reappointment for one or more further three years each unless those persons appointed from NAViGO cease their NAViGO positions in which case they shall automatically cease to be a trustee.

Quorum necessary for the transaction of business of the trustees shall be three trustees. Questions arising at any trustees meeting shall be decided by a majority of votes. In the case of equality of votes the chairman of the meeting shall have a second or casting vote. As well as adopting the Articles of Association, at the trustees meeting of 7 February 2012, the trustees adopted the Standing Financial Instructions and Contract Procedure Rules of the charity which govern how financial transactions decisions are made.

**Risk Management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Future Developments**

**Plans for the Future**

Over the next year, the charity wishes to continue awareness work in the local community. It is important to the trustees that the charity becomes lasting testimony to the name of the Gardiner Hill family who have roots locally. The charity's priorities remain focussed on the advancement of health and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

The trustees will continue to focus on both income generation and charitable grant awards, with new fundraising activities expected alongside an increase in grant applications and awards.

The charity continues to hold funds from donations made by NAViGO and looks forward to supporting new projects that NAViGO wishes to embark upon in future years.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of Gardiner Hill Foundation for the purposes 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Approved by order of the members of the board of trustees on 8 November 2023 and signed on their behalf by:

**E J Lewington**  
**Chair**

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**Independent examiner's report to the trustees of Gardiner Hill Foundation ('the charity')**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2023.

**Responsibilities and basis of report**

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

Having satisfied myself that the accounts of the charity 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 charity's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

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

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

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

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work or for this report.

Signed:

Dated: 21 December 2023

Robert Anderson

FCA

Tower House  
Lucy Tower Street  
Lincoln  
LN1 1XW

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	6,313	37,056	43,369	226,263
Other trading activities	4	6,562	-	6,562	4,890
Investments	5	6,446	-	6,446	6,689
<b>Total income</b>		<b>19,321</b>	<b>37,056</b>	<b>56,377</b>	<b>237,842</b>
<b>Expenditure on:</b>					
Raising funds	6	9,337	-	9,337	7,464
Charitable activities	7	20,285	19,950	40,235	26,834
<b>Total expenditure</b>		<b>29,622</b>	<b>19,950</b>	<b>49,572</b>	<b>34,298</b>
<b>Net movement in funds</b>		<b>(10,301)</b>	<b>17,106</b>	<b>6,805</b>	<b>203,544</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		252,618	341,908	594,526	390,982
Net movement in funds		(10,301)	17,106	6,805	203,544
<b>Total funds carried forward</b>		<b>242,317</b>	<b>359,014</b>	<b>601,331</b>	<b>594,526</b>

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

The notes on pages 12 to 22 form part of these financial statements.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07804290**

---

**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

---

	Note	2023 £	2022 £
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	12	173,000	180,322
Debtors: amounts falling due within one year	12	20,922	13,209
Cash at bank and in hand		427,142	418,550
		<u>621,064</u>	<u>612,081</u>
Creditors: amounts falling due within one year	13	(19,733)	(17,555)
		<u>601,331</u>	<u>594,526</u>
<b>Net current assets</b>		<b>601,331</b>	<b>594,526</b>
<b>Total assets less current liabilities</b>		<b>601,331</b>	<b>594,526</b>
<b>Net assets excluding pension asset</b>		<b>601,331</b>	<b>594,526</b>
<b>Total net assets</b>		<b>601,331</b>	<b>594,526</b>

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07804290**

---

**BALANCE SHEET (CONTINUED)**  
**AS AT 31 MARCH 2023**

---

	<b>Note</b>	<b>2023</b> £	<b>2022</b> £
<b>Charity funds</b>			
Restricted funds	14	<b>359,014</b>	341,908
Unrestricted funds	14	<b>242,317</b>	252,618
<b>Total funds</b>		<b>601,331</b>	<b>594,526</b>

The charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the trustees on 08 November 2023 and signed on their behalf by:

**E J Lewington**  
**Chair**

The notes on pages 12 to 22 form part of these financial statements.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**1. General information**

Gardiner Hill Foundation (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Navigo House, Brighowgate, Grimsby, North East Lincolnshire, DN32 0QE. The charity's principal activity is the undertaking of projects and giving of grants for the assistance of vulnerable people.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gardiner Hill Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

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

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 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 charity has a single activity being the provision of assistance to vulnerable people.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the grant is paid on the grounds that the charity has no commitment until such time that the expense is incurred.

All expenditure is inclusive of irrecoverable VAT.

**2.4 Debtors**

Other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**2. Accounting policies (continued)**

**2.5 Cash at bank and in hand**

Cash at bank and in hand represents the charity's current account facility and petty cash.

**2.6 Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.7 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Income from donations and legacies**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Donations	6,313	37,056	<b>43,369</b>	226,263
<i>Total 2022</i>	<u>29,527</u>	<u>196,736</u>	<u>226,263</u>	

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**4. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Caravan Rental	6,562	<b>6,562</b>	4,890
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	4,890	4,890	
	<hr/>	<hr/>	

**5. Investment income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Loan Interest Received	6,446	<b>6,446</b>	6,689
	<hr/>	<hr/>	<hr/>
<i>Total 2022</i>	6,689	6,689	
	<hr/>	<hr/>	

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**6. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Donation Website Subscriptions	216	<b>216</b>	216
Caravan Costs	9,121	<b>9,121</b>	7,248
	<u>9,337</u>	<u><b>9,337</b></u>	<u>7,464</u>
<i>Total 2022</i>	<u>7,464</u>	<u><b>7,464</b></u>	

**7. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>	<i>Total 2022 £</i>
Assistance for Vulnerable People	20,285	19,950	<b>40,235</b>	26,834
<i>Total 2022</i>	<u>23,461</u>	<u>3,373</u>	<u><b>26,834</b></u>	

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**8. Analysis of expenditure by activities**

	<b>Grant funding of activities 2023 £</b>	<b>Support costs 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Assistance for Vulnerable People	35,493	4,742	<b>40,235</b>	26,834
<i>Total 2022</i>	22,869	3,965	26,834	

**Analysis of support costs**

	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Insurance	755	723
Printing	69	81
Advertising	1,603	1,691
Other Costs	1,055	330
Governance Costs	1,260	1,140
	<b>4,742</b>	3,965

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**9. Analysis of grants**

	<b>Grants to Individuals 2023 £</b>	<b>Total funds 2023 £</b>	<i>Total funds 2022 £</i>
Grants	35,493	<b>35,493</b>	22,869
<i>Total 2022</i>	22,869	22,869	

**10. Independent examiner's remuneration**

	<b>2023 £</b>	<i>2022 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<b>1,260</b>	1,140

**11. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 March 2023, no trustee expenses have been incurred (2022 - £NIL).

**12. Debtors**

	<b>2023 £</b>	<i>2022 £</i>
<b>Due after more than one year</b>		
Other debtors	<b>173,000</b>	180,322
	<b>2023 £</b>	<i>2022 £</i>
<b>Due within one year</b>		
Trade debtors	<b>2,000</b>	-
Other debtors	<b>7,322</b>	7,071
Prepayments and accrued income	<b>11,600</b>	6,138
	<b>20,922</b>	13,209

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**13. Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>1,390</b>	<b>3,078</b>
Other creditors	<b>12,802</b>	<b>12,827</b>
Accruals and deferred income	<b>5,541</b>	<b>1,650</b>
	<b>19,733</b>	<b>17,555</b>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April	<b>200</b>	<b>200</b>
Resources deferred during the year	<b>1,235</b>	<b>-</b>
<b>Deferred income at 31 March</b>	<b>1,435</b>	<b>200</b>

At the year-end, the charity has received payments in advance for the rental of the caravan.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2022 £	Income £	Expenditure £	Balance at 31 March 2023 £
<b>Unrestricted Funds</b>				
General Funds	252,618	19,321	(29,622)	242,317
<b>Restricted Funds</b>				
Donations	18,408	7,056	(1,950)	23,514
Project of the Year	200,000	-	-	200,000
Gary Jordan Award - Nurse Bursary	123,500	30,000	(18,000)	135,500
	<u>341,908</u>	<u>37,056</u>	<u>(19,950)</u>	<u>359,014</u>
<b>Total of Funds</b>	<u><u>594,526</u></u>	<u><u>56,377</u></u>	<u><u>(49,572)</u></u>	<u><u>601,331</u></u>

**Unrestricted Funds:**

**General Funds:**

General Funds represents resources which may be used towards meeting any of the objects of the charity at the discretion of the trustees. These have not been designated for particular purposes.

**Restricted Funds:**

**Donations:**

The charity has received a number of donations for which the donor has expressed a wish for the money to be spent on specific aspects of the charity's operations. The charity monitors the use of these donations to ensure the donors' wishes are met.

**Project of the Year:**

The charity has received donations from Navigo Health and Social Care CIC in support of a neuropsychiatry project of the year.

**Gary Jordan Award - Nurse Bursary:**

The charity received a donation from Navigo Health and Social Care CIC for the Gary Jordan Award to support the payment of nursing bursary payments.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**14. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
<b>Unrestricted Funds</b>				
General Funds	242,437	41,106	(30,925)	252,618
<b>Restricted Funds</b>				
Donations	19,331	950	(1,873)	18,408
Project of the Year	129,214	70,786	-	200,000
Gary Jordan Award - Nurse Bursary	-	125,000	(1,500)	123,500
	<u>148,545</u>	<u>196,736</u>	<u>(3,373)</u>	<u>341,908</u>
<b>Total of Funds</b>	<u><u>390,982</u></u>	<u><u>237,842</u></u>	<u><u>(34,298)</u></u>	<u><u>594,526</u></u>

**15. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Balance at 31 March 2023</b>
	£	£	£	£
General funds	252,618	19,321	(29,622)	242,317
Restricted funds	341,908	37,056	(19,950)	359,014
	<u>594,526</u>	<u>56,377</u>	<u>(49,572)</u>	<u>601,331</u>

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**15. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2022</i>
	£	£	£	£
General funds	242,437	41,106	(30,925)	252,618
Restricted funds	148,545	196,736	(3,373)	341,908
	<u>390,982</u>	<u>237,842</u>	<u>(34,298)</u>	<u>594,526</u>

**16. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2023</b>	<b>Restricted funds 2023</b>	<b>Total funds 2023</b>
	£	£	£
Debtors due after more than one year	173,000	-	<b>173,000</b>
Current assets	89,050	359,014	<b>448,064</b>
Creditors due within one year	(19,733)	-	<b>(19,733)</b>
<b>Total</b>	<u>242,317</u>	<u>359,014</u>	<u><b>601,331</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2022</i>	<i>Restricted funds 2022</i>	<i>Total funds 2022</i>
	£	£	£
Debtors due after more than one year	180,322	-	180,322
Current assets	89,851	341,908	431,759
Creditors due within one year	(17,555)	-	(17,555)
<b>Total</b>	<u>252,618</u>	<u>341,908</u>	<u>594,526</u>

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

---

**17. Related party transactions**

**NAVIGO Health & Social Care CIC ("Navigo")**

Navigo is a company in which some of the trustees are directors.

During the year, the charity received donations from Navigo of £31,545 (2022 - £220,786). In addition, the charity received loan interest from Navigo of £6,446 (2022 - £6,689).

During the year, the charity received net invoices from Navigo for grants and other expenses incurred on its behalf totalling £6,290 (2022 - £23,127). At the balance sheet date, £1,016 (2022 - £148) was due to Navigo which is included in trade creditors.

At the balance sheet date, recharges for grants and other expenses of £755 (2022 - £242) were outstanding which are included in accruals.

In addition, the charity is holding funds received on behalf of Navigo of £12,577 (2022 - £12,277).

During a previous year, the charity made a loan to Navigo. The total balance outstanding at the year-end is £180,322 (2022 - £187,393) which is included within other debtors due within one year and more than one year. The loan is secured, interest charged at 3.5% and is repayable in equal monthly installments.

**GARDINER HILL FOUNDATION**

England & Wales - Charity number 1146433

---

# Accounts

---

Registered number: 07804290  
Charity number: 1146433

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**CONTENTS**

---

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 6
Independent auditors' report on the financial statements	7 - 11
Statement of financial activities	12
Balance sheet	13
Notes to the financial statements	14 - 25

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2022**

---

**Trustees**

G W Baker  
S J Beeton (resigned 28 September 2021)  
N J Coulbeck (appointed 2 June 2021)  
J D Ellis  
G E Hobson  
T H Hunter (resigned 28 September 2021)  
K E Kinch  
S S Leafe (appointed 6 October 2021)  
E J Lewington, Chair (appointed 6 October 2021)  
A Onley (resigned 5 July 2022)  
R Oxby (resigned 6 October 2021)  
A Quickfall  
L J Richards

**Company Registered  
Number** 07804290

**Charity Registered  
Number** 1146433

**Registered Office**

Navigo House  
Brighowgate  
Grimsby  
North East Lincolnshire  
DN32 0QE

**Independent Auditors**

Streets Audit LLP  
Chartered Accountants and Statutory Auditor  
Halifax House  
30 George Street  
Hull  
HU1 3AJ

**Bankers**

The Co-operative Bank plc  
29 High Street  
Durham  
DH1 3PL

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

The trustees present their annual report together with the audited financial statements of the charity for the 1 April 2021 to 31 March 2022. The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and Activities**

**Policies and Objectives**

The charity's objects are specifically restricted to the following: the advancement of health and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

**Strategies for Achieving Objectives**

The trustees set the following priorities for the charity - Housing, Employment and Education.

It was agreed that through the awarding of grants to increase the opportunity of those included in the objects gaining Housing, Employment or Education would ultimately serve to achieve the objects in the most efficient and effective way.

**Activities for Achieving Objectives**

Publishing information leaflets and other literature about the opportunity of applying for grants and passing information to vulnerable individuals via health professionals within NAViGO Health and Social Care CIC ("NAViGO"). The charity has a presence at local retailers and takes part in local events and promotions to widen knowledge and understanding of the work they do.

**Grant Making Policies**

The charity invites grant applications from service users, carers or organisations who are able to evidence that a grant would assist in achieving the charity's objects as laid out in the constitution and the priorities of the charity as listed above.

The charity continually looks to expand publicity and marketing around the levels and types of grant available and is always looking to increase the volume of applications received and processed as finance dictates.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**Achievements and Performance**

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Review of Activities**

The use of the static caravan that was purchased several years ago has continued with the site being open for a full season.

The foundation has continued to receive loan repayments in the year from NAVIGO in accordance with the terms of the loan agreement for the purchase of Grimsby Garden Centre. This loan repayment gives the charity an annual income stream for the next 20 years, and enabled the purchase of a Garden Centre which will significantly impact on Training, Education and Employment opportunities for Service Users as well as securing the long term financial sustainability of the charity.

**Financial Review**

**Results for the Year**

The charity has generated total incoming resources in the year of £237,842 (2021 - £102,580) being a mixture of grants and donations, caravan rentals and interest earned on the loan to NAVIGO. The main income received in the year were donations from NAVIGO totalling £220,786.

Total expenditure in the year was £34,298 (2021 - £35,917) which includes grant-related expenditure of £nil (2021 - £19,096) and total grants paid of £22,869 (2021 - £9,233).

Overall, net incoming resources for the year were £203,544 (2021 - £66,663) resulting in an increase in total funds from £390,982 to £594,256. Of the total funds, £341,908 (2021 - £148,545) are for restricted purposes including Project for the Year of £200,000 and Gary Jordan Award for Nursing Bursaries of £123,500.

**Reserves Policy**

The charity has established and maintained a number of earmarked reserves to run alongside the general reserve. The charity is the chosen partner of NAVIGO and as such when any bequests or donations are made to NAVIGO services, these are passed directly to the charity. Where the donor has requested that the funds be used for a specific purpose, this is honoured by the charity and placed into earmarked reserves. These reserves can then only be utilised upon specific request.

**Principal Funding**

The work of the charity is predominantly reliant on the income contribution made from NAVIGO, who has recognised the Gardiner Hill Foundation as their chosen charity.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**Structure, Governance and Management**

**Constitution**

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 10 October 2011. The charity is also a registered charity with the charity registration number 1146433.

The charity takes its name from a local doctor, born in Louth, Lincolnshire who championed the rights of people with mental health problems in the 1800s. Dr Robert Gardiner Hill is widely credited with being the first superintendent of a small asylum to develop treatments which did not rely on mechanical restraint and coercion, something he finally achieved in 1838.

**Method of Appointment or Election of Trustees**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

**Organisational Structure and Decision Making**

At the time of these accounts, the charity does not directly employ any staff.

The constitution of the charity board is listed within the terms of the Articles of Association, but for clarity in respect of the Accounts the trustees are:-

- The Chair of NAViGO.
- Up to four shareholders of NAViGO.
- Up to four community members of NAViGO.
- Up to two persons appointed by the Trustees (if possible) from the local community and local commissioning.

Trustees hold office for three years from the date of appointment at the end of which they shall be eligible for reappointment for one or more further three years each unless those persons appointed from NAViGO cease their NAViGO positions in which case they shall automatically cease to be a trustee.

Quorum necessary for the transaction of business of the trustees shall be three trustees. Questions arising at any trustees meeting shall be decided by a majority of votes. In the case of equality of votes the chairman of the meeting shall have a second or casting vote. As well as adopting the Articles of Association, at the trustees meeting of 7 February 2012, the trustees adopted the Standing Financial Instructions and Contract Procedure Rules of the charity which govern how financial transactions decisions are made.

**Risk Management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

---

**Future Developments**

**Plans for the Future**

Over the next year, the charity wishes to continue awareness work in the local community. It is important to the trustees that the charity becomes lasting testimony to the name of the Gardiner Hill family who have roots locally. The charity's priorities remain focussed on the advancement of health and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

The trustees will continue to focus on both income generation and charitable grant awards, with new fundraising activities expected alongside an increase in grant applications and awards.

The charity continues to hold funds from donations made by NAVIGO and looks forward to supporting new projects that NAVIGO wishes to embark upon in future years.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of Gardiner Hill Foundation for the purposes 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

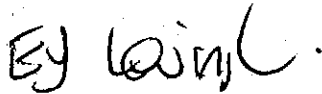
---

**DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Approved by order of the members of the board of trustees on  
13/12/22 and signed on their behalf by:



**E J Lewington**  
**Chair**

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**

---

**Opinion**

We have audited the financial statements of Gardiner Hill Foundation (the 'charity') for the year ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**  
(CONTINUED)

---

**Other Information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**  
(CONTINUED)

---

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern; disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- through our discussions with management and our own knowledge of the charity, no specific laws and regulations were identified except for general compliance with company and charity legislation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**  
(CONTINUED)

---

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- reviewed and agreed the accurate recognition of income;
- reviewed the approval for a sample of grants made in the year;
- assessed and reviewed the appropriateness and effectiveness of the key systems and controls;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**  
(CONTINUED)

---

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

**Robert Anderson (Senior statutory auditor)**  
for and on behalf of  
**Streets Audit LLP**  
Chartered Accountants and Statutory Auditor

Halifax House  
30 George Street  
Hull  
HU1 3AJ

Date:

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income from:</b>					
Donations and legacies	4	29,527	196,736	226,263	93,972
Other trading activities	5	4,890	-	4,890	1,685
Investments	6	6,689	-	6,689	6,923
<b>Total income</b>		<b>41,106</b>	<b>196,736</b>	<b>237,842</b>	<b>102,580</b>
<b>Expenditure on:</b>					
Raising funds	7	7,464	-	7,464	5,602
Charitable activities	8	23,461	3,373	26,834	30,315
<b>Total expenditure</b>		<b>30,925</b>	<b>3,373</b>	<b>34,298</b>	<b>35,917</b>
<b>Net movement in funds</b>		<b>10,181</b>	<b>193,363</b>	<b>203,544</b>	<b>66,663</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		242,437	148,545	390,982	324,319
Net movement in funds		10,181	193,363	203,544	66,663
<b>Total funds carried forward</b>		<b>252,618</b>	<b>341,908</b>	<b>594,526</b>	<b>390,982</b>

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

The notes on pages 14 to 25 form part of these financial statements.

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07804290**

**BALANCE SHEET**  
**AS AT 31 MARCH 2022**

	Note		2022 £	2021 £
<b>Current assets</b>				
Debtors: amounts falling due after more than one year	13	180,322	187,393	
Debtors: amounts falling due within one year	13	13,209	15,389	
Cash at bank and in hand		418,550	230,566	
		<u>612,081</u>	<u>433,348</u>	
Creditors: amounts falling due within one year	14	(17,555)	(42,366)	
<b>Net current assets</b>			<u>594,526</u>	<u>390,982</u>
<b>Total assets less current liabilities</b>			<u>594,526</u>	<u>390,982</u>
<b>Net assets excluding pension asset</b>			<u>594,526</u>	<u>390,982</u>
<b>Total net assets</b>			<u><u>594,526</u></u>	<u><u>390,982</u></u>
<b>Charity funds</b>				
Restricted funds	15	341,908	148,545	
Unrestricted funds	15	252,618	242,437	
<b>Total funds</b>			<u><u>594,526</u></u>	<u><u>390,982</u></u>

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

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

The financial statements were approved and authorised for issue by the trustees on 13/12/22 and signed on their behalf by:

E J Lewington

**E J Lewington**  
**Chair**

The notes on pages 14 to 25 form part of these financial statements.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

**1. General information**

Gardiner Hill Foundation (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Navigo House, Brighowgate, Grimsby, North East Lincolnshire, DN32 0QE. The charity's principal activity is the undertaking of projects and giving of grants for the assistance of vulnerable people.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gardiner Hill Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 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 charity has a single activity being the provision of assistance to vulnerable people.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the grant is paid on the grounds that the charity has no commitment until such time that the expense is incurred.

All expenditure is inclusive of irrecoverable VAT.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

**2. Accounting policies (continued)**

**2.4 Debtors**

Other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**2.5 Cash at bank and in hand**

Cash at bank and in hand represents the charity's current account facility and petty cash.

**2.6 Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.7 Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

**2.8 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets are recognised at cost or valuation, less accumulated depreciation and any impairment. Depreciation takes place over the estimated useful life, down to the assessed residual value. The carrying amount of the charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

**4. Income from donations and legacies**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	<i>Total funds 2021 £</i>
Donations	29,527	196,736	226,263	79,636
Grants	-	-	-	14,336
	<u>29,527</u>	<u>196,736</u>	<u>226,263</u>	<u>93,972</u>
<i>Total 2021</i>	<u>3,641</u>	<u>90,331</u>	<u>93,972</u>	

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

**5. Income from other trading activities**

**Income from fundraising events**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Caravan Rental	4,890	4,890	1,685
	<u>4,890</u>	<u>4,890</u>	<u>1,685</u>
<i>Total 2021</i>	<u>1,685</u>	<u>1,685</u>	

**6. Investment Income**

	<b>Unrestricted funds 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Loan Interest Received	6,689	6,689	6,923
	<u>6,689</u>	<u>6,689</u>	<u>6,923</u>
<i>Total 2021</i>	<u>6,923</u>	<u>6,923</u>	

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Donation Website Subscriptions	216	216	216
Caravan Costs	7,248	7,248	4,183
Caravan Depreciation	-	-	1,203
	<u>7,464</u>	<u>7,464</u>	<u>5,602</u>
<i>Total 2021</i>	<u>5,602</u>	<u>5,602</u>	

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Assistance for Vulnerable People	23,461	3,373	26,834	30,315
	<u>10,831</u>	<u>19,484</u>	<u>30,315</u>	
<i>Total 2021</i>				

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**9. Analysis of expenditure by activities**

	Activities undertaken directly 2022 £	Grant funding of activities 2022 £	Support costs 2022 £	Total funds 2022 £	Total funds 2021 £
Assistance for Vulnerable People	-	22,869	3,965	26,834	30,315
<i>Total 2021</i>	19,096	9,233	1,986	30,315	

**Analysis of direct costs**

	Total funds 2022 £	Total funds 2021 £
Grant Related Expenditure	-	19,096

**Analysis of support costs**

	Total funds 2022 £	Total funds 2021 £
Insurance	723	693
Printing	81	-
Advertising	1,691	67
Other Costs	330	80
Governance Costs	1,140	1,146
	3,965	1,986

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**10. Analysis of grants**

	<b>Grants to Individuals 2022 £</b>	<b>Total funds 2022 £</b>	<b>Total funds 2021 £</b>
Grants	22,869	22,869	9,233
<i>Total 2021</i>	9,233	9,233	

**11. Auditors' remuneration**

	<b>2022 £</b>	<b>2021 £</b>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	1,140	1,110

**12. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2021 - £NIL).

During the year ended 31 March 2022, no trustee expenses have been incurred (2021 - £NIL).

**13. Debtors**

	<b>2022 £</b>	<b>2021 £</b>
<b>Due after more than one year</b>		
Other debtors	180,322	187,393
	<b>2022 £</b>	<b>2021 £</b>
<b>Due within one year</b>		
Other debtors	7,071	6,828
Prepayments and accrued income	6,138	8,561
	<b>13,209</b>	<b>15,389</b>

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**14. Creditors: Amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Trade creditors	<b>3,078</b>	<b>27,241</b>
Other creditors	<b>12,827</b>	<b>12,477</b>
Accruals and deferred income	<b>1,650</b>	<b>2,648</b>
	<b>17,555</b>	<b>42,366</b>
	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Deferred income at 1 April	<b>200</b>	<b>880</b>
Amounts released from previous periods	<b>-</b>	<b>(680)</b>
<b>Deferred income at 31 March</b>	<b>200</b>	<b>200</b>

At the year-end, the charity has received payments in advance for the rental of the caravan.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**15. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2021 £	Income £	Expenditure £	Balance at 31 March 2022 £
<b>Unrestricted Funds</b>				
General Funds	242,437	41,106	(30,925)	252,618
<b>Restricted Funds</b>				
Donations	19,331	950	(1,873)	18,408
Project of the Year	129,214	70,786	-	200,000
Gary Jordan Award - Nurse Bursary	-	125,000	(1,500)	123,500
	<u>148,545</u>	<u>196,736</u>	<u>(3,373)</u>	<u>341,908</u>
<b>Total of Funds</b>	<u><u>390,982</u></u>	<u><u>237,842</u></u>	<u><u>(34,298)</u></u>	<u><u>594,526</u></u>

**Unrestricted Funds:**

**General Funds:**

General Funds represents resources which may be used towards meeting any of the objects of the charity at the discretion of the trustees. These have not been designated for particular purposes.

**Restricted Funds:**

**Donations:**

The charity has received a number of donations for which the donor has expressed a wish for the money to be spent on specific aspects of the charity's operations. The charity monitors the use of these donations to ensure the donors' wishes are met.

**Project of the Year:**

The charity has received donations from Navigo Health and Social Care CIC in support of a neuropsychiatry project of the year.

**Gary Jordan Award - Nurse Bursary:**

The charity received a donation from Navigo Health and Social Care CIC for the Gary Jordan Award to support the payment of nursing bursary payments.

**Future Focus Resilience Programme:**

The charity received a grant for a project called Future Focus Resilience Programme which was operated through the charity.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**15. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2020</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Transfers in/out</i> £	<i>Balance at 31 March 2021</i> £
<b>Unrestricted Funds</b>					
General Funds	250,101	12,249	(16,433)	(3,480)	242,437
<b>Restricted Funds</b>					
Donations	18,724	995	(388)	-	19,331
Lottery Grant	1,280	-	-	(1,280)	-
Future Focus Resilience Programme	-	14,336	(19,096)	4,760	-
Project of the Year	54,214	75,000	-	-	129,214
	<u>74,218</u>	<u>90,331</u>	<u>(19,484)</u>	<u>3,480</u>	<u>148,545</u>
<b>Total of Funds</b>	<u><u>324,319</u></u>	<u><u>102,580</u></u>	<u><u>(35,917)</u></u>	<u><u>-</u></u>	<u><u>390,982</u></u>

**16. Summary of funds**

**Summary of funds - current year**

	<i>Balance at 1 April 2021</i> £	<i>Income</i> £	<i>Expenditure</i> £	<i>Balance at 31 March 2022</i> £
General funds	242,437	41,106	(30,925)	252,618
Restricted funds	148,545	196,736	(3,373)	341,908
	<u>390,982</u>	<u>237,842</u>	<u>(34,298)</u>	<u>594,526</u>

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**16. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2020 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 March 2021 £</i>
General funds	250,101	12,249	(16,433)	(3,480)	242,437
Restricted funds	74,218	90,331	(19,484)	3,480	148,545
	<u>324,319</u>	<u>102,580</u>	<u>(35,917)</u>	<u>-</u>	<u>390,982</u>

**17. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2022 £</b>	<b>Restricted funds 2022 £</b>	<b>Total funds 2022 £</b>
Debtors due after more than one year	180,322	-	180,322
Current assets	89,851	341,908	431,759
Creditors due within one year	(17,555)	-	(17,555)
<b>Total</b>	<u>252,618</u>	<u>341,908</u>	<u>594,526</u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Debtors due after more than one year	187,393	-	187,393
Current assets	97,410	148,545	245,955
Creditors due within one year	(42,366)	-	(42,366)
<b>Total</b>	<u>242,437</u>	<u>148,545</u>	<u>390,982</u>

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**18. Related party transactions**

**NAVIGO Health & Social Care CIC ("Navigo")**

Navigo is a company in which some of the trustees are directors.

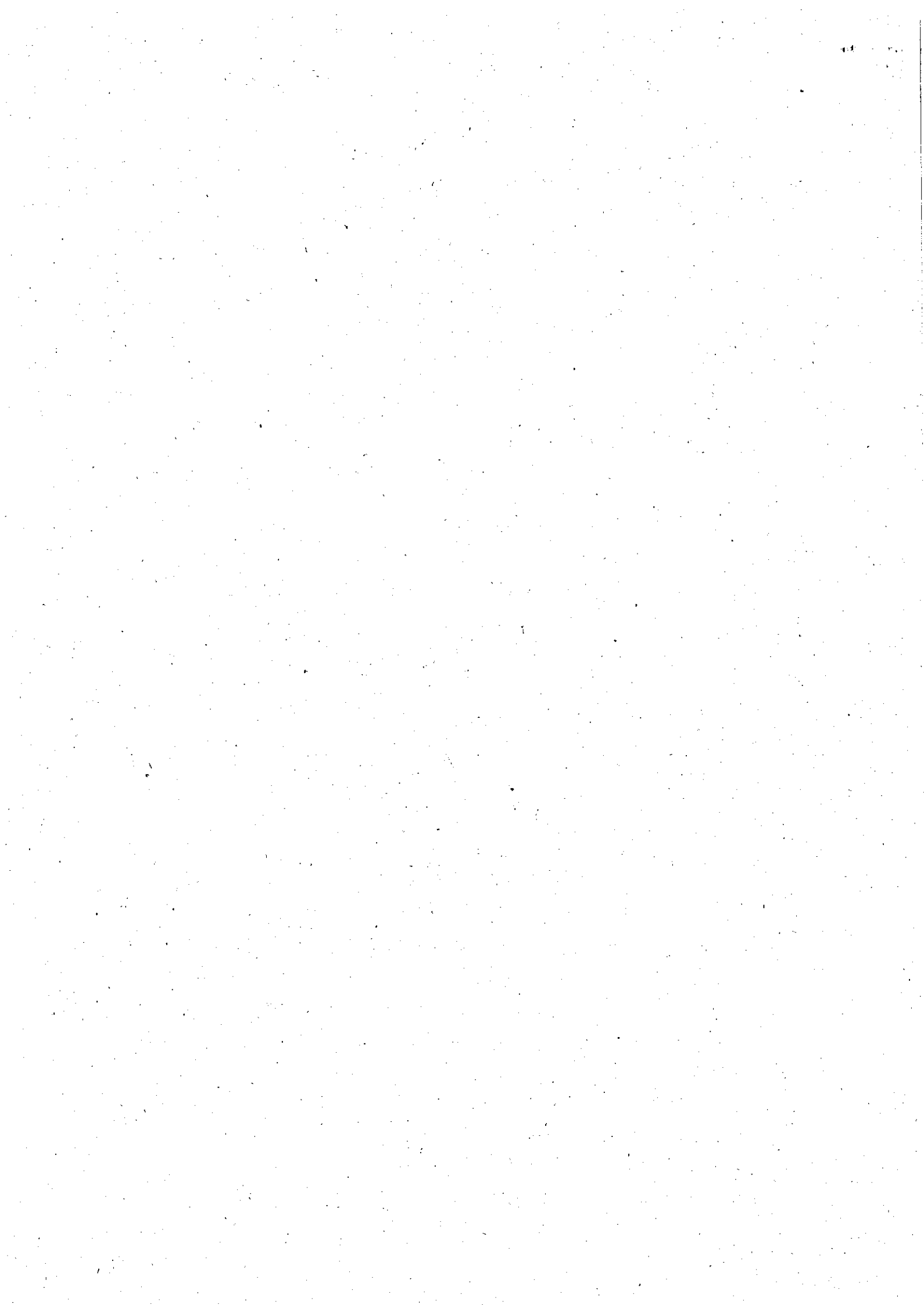
During the year, the charity received donations from Navigo of £220,786 (2021 - £75,000).

During the year, the charity received net invoices from Navigo for grants and other expenses incurred and income collected on its behalf totalling £23,127 (2021 - £30,594). At the balance sheet date, £148 (2021 - £27,241) was due to Navigo which is included in trade creditors.

At the balance sheet date, recharges for grants and other expenses of £242 (2021 - £1,319) were outstanding which are included in accruals.

In addition, the charity is holding funds received on behalf of Navigo of £12,577 (2021 - £12,277).

During a previous year, the charity made a loan to Navigo. The total balance outstanding at the year-end is £187,393 (2021 - £194,221) which is included within other debtors due within one year and more than one year. The loan is secured, interest charged at 3.5% and is repayable in equal monthly installments.



**GARDINER HILL FOUNDATION**

England & Wales - Charity number 1146433

---

# Accounts

---

Registered number: 07804290  
Charity number: 1146433

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**CONTENTS**

---

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 6
Independent auditors' report on the financial statements	7 - 11
Statement of financial activities	12
Balance sheet	13 - 14
Notes to the financial statements	15 - 27

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 MARCH 2021**

---

<b>Trustees</b>	G W Baker M L Bee (resigned 3 February 2021) S J Beeton (resigned 28 September 2021) S Brannan (resigned 24 April 2020) N J Coulbeck (appointed 2 June 2021) J D Ellis G E Hobson (appointed 25 November 2020) T H Hunter (resigned 28 September 2021) K E Kinch S Leafe (appointed 6 October 2021) E Lewington, Chair (appointed 6 October 2021) A Onley R Oxby (resigned 6 October 2021) A Quickfall (appointed 5 August 2020) L J Richards (appointed 18 December 2020)
<b>Company Registered Number</b>	07804290
<b>Charity Registered Number</b>	1146433
<b>Registered Office</b>	Navigo House Brighowgate Grimsby North East Lincolnshire DN32 0QE
<b>Independent Auditors</b>	Streets Audit LLP Chartered Accountants and Statutory Auditor Halifax House 30 George Street Hull HU1 3AJ
<b>Bankers</b>	The Co-operative Bank plc 29 High Street Durham DH1 3PL

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

The trustees present their annual report together with the audited financial statements of the charity for the 1 April 2020 to 31 March 2021. The trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), 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).

Since the charity qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

**Objectives and Activities**

**Policies and Objectives**

The charity's objects are specifically restricted to the following: the advancement of health and the relief of those in need, by reason of youth, age, ill-health, disability, financial hardship or other disadvantage.

In setting objectives and planning for activities, the trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit.

**Strategies for Achieving Objectives**

The trustees set the following priorities for the charity - Housing, Employment and Education.

It was agreed that through the awarding of grants to increase the opportunity of those included in the objects gaining Housing, Employment or Education would ultimately serve to achieve the objects in the most efficient and effective way.

**Activities for Achieving Objectives**

Publishing information leaflets and other literature about the opportunity of applying for grants and passing information to vulnerable individuals via health professionals within NAViGO Health and Social Care CIC ("NAViGO"). The charity has a presence at local retailers and takes part in local events and promotions to widen knowledge and understanding of the work they do.

**Grant Making Policies**

The charity invites grant applications from service users, carers or organisations who are able to evidence that a grant would assist in achieving the charity's objects as laid out in the constitution and the priorities of the charity as listed above.

The charity continually looks to expand publicity and marketing around the levels and types of grant available and is always looking to increase the volume of applications received and processed as finance dictates.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**Achievements and Performance**

**Going Concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements.

**Review of Activities**

The use of the static caravan that was purchased several years ago has continued. Due to the COVID-19 pandemic, the park was closed for a proportion of the year which has resulted in reduced income and expenditure in the year.

The foundation has continued to receive loan repayments in the year from NAViGO in accordance with the terms of the loan agreement for the purchase of Grimsby Garden Centre. This loan repayment gives the charity an annual income stream for the next 20 years, and enabled the purchase of a Garden Centre which will significantly impact on Training, Education and Employment opportunities for Service Users as well as securing the long term financial sustainability of the charity.

**Financial Review**

**Results for the Year**

The charity has generated total incoming resources in the year of £102,580 (2020 - £16,885) being a mixture of grants and donations, caravan rentals and interest earned on the loan to NAViGO. The two main income streams in the year were the £75,000 donation from NAViGO and grant income received.

Total expenditure in the year was £35,917 (2020 - £70,916) which includes grant-related expenditure of £19,096 (2020 - £nil) and total grants paid of £9,233 (2020 - £58,013).

Overall, net incoming resources for the year were £66,663 (2020 - net resources expended of £54,031) resulting in an increase in total funds from £324,319 to £390,982. Of the total funds, £19,331 (2020 - £20,004) are for restricted purposes.

**Reserves Policy**

The charity has established and maintained a number of earmarked reserves to run alongside the general reserve. The charity is the chosen partner of NAViGO and as such when any bequests or donations are made to NAViGO services, these are passed directly to the charity. Where the donor has requested that the funds be used for a specific purpose, this is honoured by the charity and placed into earmarked reserves. These reserves can then only be utilised upon specific request.

**Principal Funding**

The work of the charity is predominantly reliant on the income contribution made from NAViGO, who has recognised the Gardiner Hill Foundation as their chosen charity.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**Structure, Governance and Management**

**Constitution**

The charity is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association on 10 October 2011. The charity is also a registered charity with the charity registration number 1146433.

The charity takes its name from a local doctor, born in Louth, Lincolnshire who championed the rights of people with mental health problems in the 1800s. Dr Robert Gardiner Hill is widely credited with being the first superintendent of a small asylum to develop treatments which did not rely on mechanical restraint and coercion, something he finally achieved in 1838.

**Method of Appointment or Election of Trustees**

The management of the charity is the responsibility of the trustees who are elected and co-opted under the terms of the Articles of Association.

**Organisational Structure and Decision Making**

At the time of these accounts, the charity does not directly employ any staff.

The constitution of the charity board is listed within the terms of the Articles of Association, but for clarity in respect of the Accounts the trustees are: -

- The Chair of NAViGO.
- The Director of Finance of NAViGO.
- Up to three shareholders of NAViGO.
- Up to three community members of NAViGO.
- Up to two persons appointed by the Trustees from the local community and local commissioning.

Trustees hold office for three years from the date of appointment at the end of which they shall be eligible for reappointment for one or more further three years each unless those persons appointed from NAViGO cease their NAViGO positions in which case they shall automatically cease to be a trustee.

Quorum necessary for the transaction of business of the trustees shall be three trustees. Questions arising at any trustees meeting shall be decided by a majority of votes. In the case of equality of votes the chairman of the meeting shall have a second or casting vote. As well as adopting the Articles of Association, at the trustees meeting of 7 February 2012, the trustees adopted the Standing Financial Instructions and Contract Procedure Rules of the charity which govern how financial transactions decisions are made.

**Risk Management**

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to mitigate our exposure to the major risks.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**TRUSTEES' REPORT (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2021**

---

**Future Developments**

**Plans for the Future**

Over the next year, the charity wishes to continue awareness work in the local community. It is important to the trustees that the charity becomes lasting testimony to the name of the Gardiner Hill family who have roots locally. The priorities of the charity remain as Housing, Employment and Education, although not exclusively.

The trustees will continue to focus on both income generation and charitable grant awards, with new fundraising activities expected alongside an increase in grant applications and awards.

The charity continues to hold funds from donations made by NAViGO and looks forward to supporting new projects that NAViGO wishes to embark upon in future years.

At the year-end, the COVID-19 pandemic continued to affect the UK with the main impact being the delayed opening of the caravan park. However, the impact of travel restrictions are expected to lead to increased demand in 2021/22.

**TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also directors of Gardiner Hill Foundation for the purposes 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. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. 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 judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

---

GARDINER HILL FOUNDATION  
(A company limited by guarantee)

---

TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2021

---

**DISCLOSURE OF INFORMATION TO AUDITORS**

Each of the persons who are trustees at the time when this trustees' report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware; and
- that trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

Approved by order of the members of the board of trustees on: 6<sup>th</sup> October 2021

and signed on their behalf by:



**E Lewington**  
Chair

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**

---

### **Opinion**

We have audited the financial statements of Gardiner Hill Foundation (the 'charity') for the year ended 31 March 2021 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**  
(CONTINUED)

---

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinion on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' report and from the requirement to prepare a Strategic report.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**  
**(CONTINUED)**

---

**Responsibilities of trustees**

As explained more fully in the Trustees' responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditors' responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- through our discussions with management and our own knowledge of the charity, no specific laws and regulations were identified except for general compliance with company and charity legislation.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**  
(CONTINUED)

---

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- reviewed the grant received in the year to ensure accurate recognition;
- reviewed the approval for a sample of grants made in the year;
- assessed and reviewed the appropriateness and effectiveness of the key systems and controls;
- assessed whether judgements and assumptions made in determining the accounting estimates set out in Note 3 were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF GARDINER HILL FOUNDATION**  
**(CONTINUED)**

---

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



**Robert Anderson (Senior statutory auditor)**  
for and on behalf of  
**Streets Audit LLP**  
Chartered Accountants and Statutory Auditor

Halifax House  
30 George Street  
Hull  
HU1 3AJ

Date: 8 December 2021

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 31 MARCH 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>					
Donations and legacies	4	78,641	15,331	93,972	4,447
Other trading activities	5	1,685	-	1,685	5,290
Investments	6	6,923	-	6,923	7,148
		<u>87,249</u>	<u>15,331</u>	<u>102,580</u>	<u>16,885</u>
<b>Expenditure on:</b>					
Raising funds	7	5,602	-	5,602	9,649
Charitable activities	8	10,831	19,484	30,315	61,267
		<u>16,433</u>	<u>19,484</u>	<u>35,917</u>	<u>70,916</u>
<b>Net income/(expenditure)</b>					
Transfers between funds	16	70,816 (3,480)	(4,153) 3,480	66,663 -	(54,031) -
		<u>67,336</u>	<u>(673)</u>	<u>66,663</u>	<u>(54,031)</u>
<b>Net movement in funds</b>					
<b>Reconciliation of funds:</b>					
Total funds brought forward		304,315	20,004	324,319	378,350
Net movement in funds		67,336	(673)	66,663	(54,031)
		<u>371,651</u>	<u>19,331</u>	<u>390,982</u>	<u>324,319</u>

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

The notes on pages 15 to 27 form part of these financial statements.

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**  
**REGISTERED NUMBER: 07804290**

**BALANCE SHEET**  
**AS AT 31 MARCH 2021**

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	13	-	1,203
		-	1,203
<b>Current assets</b>			
Debtors: amounts falling due after more than one year	14	187,393	194,221
Debtors: amounts falling due within one year	14	15,389	9,584
Cash at bank and in hand		230,566	141,885
		433,348	345,690
Creditors: amounts falling due within one year	15	(42,366)	(22,574)
<b>Net current assets</b>		<b>390,982</b>	<b>323,116</b>
<b>Total assets less current liabilities</b>		<b>390,982</b>	<b>324,319</b>
<b>Net assets excluding pension asset</b>		<b>390,982</b>	<b>324,319</b>
<b>Total net assets</b>		<b>390,982</b>	<b>324,319</b>

---

GARDINER HILL FOUNDATION  
(A company limited by guarantee)  
REGISTERED NUMBER: 07804290

---

BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2021

---

	Note	2021 £	2020 £
<b>Charity funds</b>			
Restricted funds	16	19,331	20,004
Unrestricted funds	16	371,651	304,315
<b>Total funds</b>		<u>390,982</u>	<u>324,319</u>

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

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

The financial statements were approved and authorised for issue by the trustees on: *6th October 2021*

and signed on their behalf by:



**E Lewington**  
Chair

The notes on pages 15 to 27 form part of these financial statements.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**1. General information**

Gardiner Hill Foundation (the charity) is a limited company by guarantee incorporated in England and Wales and a registered charity. The charity's registered office is at Navigo House, Brighowgate, Grimsby, North East Lincolnshire, DN32 0QE. The charity's principal activity is the undertaking of projects and giving of grants for the assistance of vulnerable people.

**2. Accounting policies**

**2.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Gardiner Hill Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

**2.2 Income**

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

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Other income is recognised in the period in which it is receivable and to the extent the goods have been provided or on completion of the service.

**2.3 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 charity has a single activity being the provision of assistance to vulnerable people.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in activities that raise funds.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

Grants payable are charged in the year when the grant is paid on the grounds that the charity has no commitment until such time that the expense is incurred.

All expenditure is inclusive of irrecoverable VAT.

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

**2. Accounting policies (continued)**

**2.4 Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

At each reporting date the charity assesses whether there is any indication of impairment. If such indication exists, the recoverable amount of the asset is determined to be the higher of its fair value less costs to sell and its value in use. An impairment loss is recognised where the carrying amount exceeds the recoverable amount.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Other fixed assets	-	25% straight line with no charge in year of addition
--------------------	---	--

**2.5 Debtors**

Other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid.

**2.6 Cash at bank and in hand**

Cash at bank and in hand represents the charity's current account facility and petty cash.

**2.7 Liabilities**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**2.8 Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

---

**GARDINER HILL FOUNDATION**  
**(A company limited by guarantee)**

---

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

---

**2. Accounting policies (continued)**

**2.9 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**3. Critical accounting estimates and areas of judgment**

Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Critical accounting estimates and assumptions:

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Tangible fixed assets are recognised at cost or valuation, less accumulated depreciation and any impairment. Depreciation takes place over the estimated useful life, down to the assessed residual value. The carrying amount of the charity's fixed assets is tested as soon as changed conditions show that a need for impairment has arisen.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**4. Income from donations and legacies**

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Donations	78,641	995	79,636	4,447
Grants	-	14,336	14,336	-
	<u>78,641</u>	<u>15,331</u>	<u>93,972</u>	<u>4,447</u>
<i>Total 2020</i>	<u>2,500</u>	<u>1,947</u>	<u>4,447</u>	

**5. Income from other trading activities**

**Income from fundraising events**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Caravan Rental	1,685	1,685	5,290
	<u>1,685</u>	<u>1,685</u>	<u>5,290</u>
<i>Total 2020</i>	<u>5,290</u>	<u>5,290</u>	

**6. Investment income**

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Loan Interest Received	6,923	6,923	7,148
	<u>6,923</u>	<u>6,923</u>	<u>7,148</u>
<i>Total 2020</i>	<u>7,148</u>	<u>7,148</u>	

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**7. Expenditure on raising funds**

**Costs of raising voluntary income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Donation Website Subscriptions	216	<b>216</b>	216
Caravan Costs	4,183	<b>4,183</b>	8,231
Caravan Depreciation	1,203	<b>1,203</b>	1,202
	<u>5,602</u>	<u><b>5,602</b></u>	<u>9,649</u>
<i>Total 2020</i>	<u>9,649</u>	<u><b>9,649</b></u>	

**8. Analysis of expenditure on charitable activities**

**Summary by fund type**

	<b>Unrestricted funds 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Assistance for Vulnerable People	10,831	19,484	<b>30,315</b>	61,267
<i>Total 2020</i>	<u>60,909</u>	<u>358</u>	<u><b>61,267</b></u>	

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**9. Analysis of expenditure by activities**

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Assistance for Vulnerable People	19,096	9,233	1,986	<b>30,315</b>	61,267
<i>Total 2020</i>	<i>503</i>	<i>58,013</i>	<i>2,751</i>	<i>61,267</i>	

**Analysis of direct costs**

	Total funds 2021 £	<i>Total funds 2020 £</i>
Grant Related Expenditure	19,096	-
Service User Expenditure	-	503
	<b>19,096</b>	<i>503</i>

**Analysis of support costs**

	Total funds 2021 £	<i>Total funds 2020 £</i>
Insurance	693	625
Advertising	67	346
Other Costs	80	664
Governance Costs	<b>1,146</b>	<i>1,116</i>
	<b>1,986</b>	<i>2,751</i>

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

**10. Analysis of grants**

	<b>Grants to Institutions 2021 £</b>	<b>Grants to Individuals 2021 £</b>	<b>Total funds 2021 £</b>	<i>Total funds 2020 £</i>
Grants	-	9,233	<b>9,233</b>	<i>58,013</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>Total 2020</i>	<i>45,786</i>	<i>12,227</i>	<i>58,013</i>	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

**11. Auditors' remuneration**

	<b>2021 £</b>	<i>2020 £</i>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>1,110</b>	<i>1,080</i>
	<hr/> <hr/>	<hr/> <hr/>

**12. Trustees' remuneration and expenses**

During the year, no trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 March 2021, no trustee expenses have been incurred (2020 - £NIL).

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**13. Tangible fixed assets**

	<b>Other fixed assets £</b>
<b>Cost or valuation</b>	
At 1 April 2020	29,729
At 31 March 2021	29,729
<b>Depreciation</b>	
At 1 April 2020	28,526
Charge for the year	1,203
At 31 March 2021	29,729
<b>Net book value</b>	
At 31 March 2021	-
<i>At 31 March 2020</i>	1,203

**14. Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Due after more than one year</b>		
Other debtors	187,393	194,221
	2021 £	2020 £
<b>Due within one year</b>		
Other debtors	6,828	6,593
Prepayments and accrued income	8,561	2,991
	15,389	9,584

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

**15. Creditors: Amounts falling due within one year**

	2021	2020
	£	£
Trade creditors	27,241	3,588
Other creditors	12,477	16,374
Accruals and deferred income	2,648	2,612
	<u>42,366</u>	<u>22,574</u>
	<u><u>42,366</u></u>	<u><u>22,574</u></u>
	2021	2020
	£	£
Deferred income at 1 April	880	640
Resources deferred during the year	-	800
Amounts released from previous periods	(680)	(560)
<b>Deferred income at 31 March</b>	<u>200</u>	<u>880</u>
	<u><u>200</u></u>	<u><u>880</u></u>

At the year-end, the charity has received payments in advance for the rental of the caravan.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**16. Statement of funds**

**Statement of funds - current year**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>					
General Funds	304,315	87,249	(16,433)	(3,480)	371,651
<b>Restricted funds</b>					
Donations	18,724	995	(388)	-	19,331
Lottery Grant	1,280	-	-	(1,280)	-
Future Focus Resilience Programme	-	14,336	(19,096)	4,760	-
	<u>20,004</u>	<u>15,331</u>	<u>(19,484)</u>	<u>3,480</u>	<u>19,331</u>
<b>Total of funds</b>	<u><u>324,319</u></u>	<u><u>102,580</u></u>	<u><u>(35,917)</u></u>	<u><u>-</u></u>	<u><u>390,982</u></u>

**Unrestricted Funds:**

**General Funds:**

General Funds represents resources which may be used towards meeting any of the objects of the charity at the discretion of the trustees. These have not been designated for particular purposes.

**Restricted Funds:**

**Donations:**

The charity has received a number of donations for which the donor has expressed a wish for the money to be spent on specific aspects of the charity's operations. The charity monitors the use of these donations to ensure the donors' wishes are met.

**Future Focus Resilience Programme:**

The charity received a grant for a project called Future Focus Resilience Programme which is being operated through the charity.

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**16. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
<b>Unrestricted funds</b>				
General Funds	359,935	14,938	(70,558)	304,315
<b>Restricted funds</b>				
Donations	17,135	1,947	(358)	18,724
Lottery Grant	1,280	-	-	1,280
	<u>18,415</u>	<u>1,947</u>	<u>(358)</u>	<u>20,004</u>
<b>Total of funds</b>	<u><u>378,350</u></u>	<u><u>16,885</u></u>	<u><u>(70,916)</u></u>	<u><u>324,319</u></u>

**17. Summary of funds**

**Summary of funds - current year**

	<b>Balance at 1 April 2020</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers in/out</b>	<b>Balance at 31 March 2021</b>
	£	£	£	£	£
General funds	304,315	87,249	(16,433)	(3,480)	371,651
Restricted funds	20,004	15,331	(19,484)	3,480	19,331
	<u>324,319</u>	<u>102,580</u>	<u>(35,917)</u>	<u>-</u>	<u>390,982</u>

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

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

**17. Summary of funds (continued)**

**Summary of funds - prior year**

	<i>Balance at 1 April 2019</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 31 March 2020</i>
	£	£	£	£
General funds	359,935	14,938	(70,558)	304,315
Restricted funds	18,415	1,947	(358)	20,004
	<u>378,350</u>	<u>16,885</u>	<u>(70,916)</u>	<u>324,319</u>

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021</b>	<b>Restricted funds 2021</b>	<b>Total funds 2021</b>
	£	£	£
Debtors due after more than one year	187,393	-	<b>187,393</b>
Current assets	226,624	19,331	<b>245,955</b>
Creditors due within one year	(42,366)	-	<b>(42,366)</b>
<b>Total</b>	<u>371,651</u>	<u>19,331</u>	<u><b>390,982</b></u>

**Analysis of net assets between funds - prior year**

	<i>Unrestricted funds 2020</i>	<i>Restricted funds 2020</i>	<i>Total funds 2020</i>
	£	£	£
Tangible fixed assets	1,203	-	1,203
Debtors due after more than one year	194,221	-	194,221
Current assets	131,465	20,004	151,469
Creditors due within one year	(22,574)	-	(22,574)
<b>Total</b>	<u>304,315</u>	<u>20,004</u>	<u>324,319</u>

---

**GARDINER HILL FOUNDATION**  
(A company limited by guarantee)

---

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

---

**19. Related party transactions**

**NAVIGO Health & Social Care CIC ("Navigo")**

Navigo is a company in which some of the trustees are directors.

During the year, the charity received a donation from Navigo of £75,000 (2020 - £nil). In addition, the charity raised invoices to Navigo for donations received on its behalf of £nil (2020 - £100). The balance outstanding at the year-end is £nil (2020 - £nil).

During the year, the charity received invoices from Navigo for grants and other expenses incurred on its behalf totalling £30,594 (2020 - £56,835). At the balance sheet date, £27,241 (2020 - £3,588) was due to Navigo which is included in trade creditors.

At the balance sheet date, recharges for grants and other expenses of £1,319 (2020 - £nil) were outstanding which are included in accruals.

In addition, the charity is holding funds received on behalf of Navigo of £12,277 (2020 - £15,874).

During a previous year, the charity made a loan to Navigo. The total balance outstanding at the year-ends £194,221 (2020 - £200,814) which is included within other debtors due within one year and more than one year. The loan is secured, interest charged at 3.5% and is repayable in equal monthly installments.

