

Registered number: 07804290  
Charity number: 1146433

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

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

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

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

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<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

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**GARDINER HILL FOUNDATION**  
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**TRUSTEES' REPORT**  
**FOR THE YEAR ENDED 31 MARCH 2021**

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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.

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

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**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.

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

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**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.

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

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**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.

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

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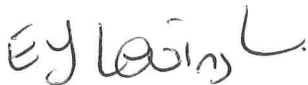
**DISCLOSURE OF INFORMATION TO AUDITORS**

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



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

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### **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.

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

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**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.

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

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**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.

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

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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.

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

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**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**  
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**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
<b>Total income</b>		<b>87,249</b>	<b>15,331</b>	<b>102,580</b>	<b>16,885</b>
<b>Expenditure on:</b>					
Raising funds	7	5,602	-	5,602	9,649
Charitable activities	8	10,831	19,484	30,315	61,267
<b>Total expenditure</b>		<b>16,433</b>	<b>19,484</b>	<b>35,917</b>	<b>70,916</b>
<b>Net income/(expenditure)</b>					
Transfers between funds	16	70,816 (3,480)	(4,153) 3,480	66,663 -	(54,031) -
<b>Net movement in funds</b>		<b>67,336</b>	<b>(673)</b>	<b>66,663</b>	<b>(54,031)</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)
<b>Total funds carried forward</b>		<b>371,651</b>	<b>19,331</b>	<b>390,982</b>	<b>324,319</b>

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**  
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**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>		390,982	323,116
<b>Total assets less current liabilities</b>		390,982	324,319
<b>Net assets excluding pension asset</b>		390,982	324,319
<b>Total net assets</b>		390,982	324,319

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BALANCE SHEET (CONTINUED)  
AS AT 31 MARCH 2021

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	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.



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

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**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.

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

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**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
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**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.

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

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**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.

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**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>	
<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>	
<i>Total 2020</i>	<u>7,148</u>	<u>7,148</u>	

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**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>	

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**9. Analysis of expenditure by activities**

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £	Total funds 2020 £
Assistance for Vulnerable People	19,096	9,233	1,986	30,315	61,267
<i>Total 2020</i>	503	58,013	2,751	61,267	

**Analysis of direct costs**

	Total funds 2021 £	Total funds 2020 £
Grant Related Expenditure	19,096	-
Service User Expenditure	-	503
	19,096	503

**Analysis of support costs**

	Total funds 2021 £	Total funds 2020 £
Insurance	693	625
Advertising	67	346
Other Costs	80	664
Governance Costs	1,146	1,116
	1,986	2,751

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**10. Analysis of grants**

	Grants to Institutions 2021 £	Grants to Individuals 2021 £	Total funds 2021 £	Total funds 2020 £
Grants	-	9,233	<b>9,233</b>	58,013
	<hr/>	<hr/>	<hr/>	<hr/>
<i>Total 2020</i>	45,786	12,227	58,013	
	<hr/>	<hr/>	<hr/>	

**11. Auditors' remuneration**

	2021 £	2020 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<b>1,110</b>	1,080
	<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).

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**13. Tangible fixed assets**

	Other fixed assets £
<b>Cost or valuation</b>	
At 1 April 2020	29,729
At 31 March 2021	<u>29,729</u>
<b>Depreciation</b>	
At 1 April 2020	28,526
Charge for the year	1,203
At 31 March 2021	<u>29,729</u>
<b>Net book value</b>	
At 31 March 2021	<u>-</u>
At 31 March 2020	<u>1,203</u>

**14. Debtors**

	2021 £	2020 £
<b>Due after more than one year</b>		
Other debtors	<u>187,393</u>	<u>194,221</u>
<b>Due within one year</b>		
Other debtors	6,828	6,593
Prepayments and accrued income	8,561	2,991
	<u>15,389</u>	<u>9,584</u>



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**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>
	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>

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

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**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	-
	20,004	15,331	(19,484)	3,480	19,331
<b>Total of funds</b>	<b>324,319</b>	<b>102,580</b>	<b>(35,917)</b>	<b>-</b>	<b>390,982</b>

**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.

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**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
	18,415	1,947	(358)	20,004
<b>Total of funds</b>	378,350	16,885	(70,916)	324,319

**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
	324,319	102,580	(35,917)	-	390,982

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**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>

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**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-end was £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.

