

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)

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GARDINER HILL FOUNDATION
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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
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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
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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
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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.

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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.

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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:

EJ Lewington

E J Lewington
Chair

GARDINER HILL FOUNDATION
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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
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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
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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.

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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. This description forms part of our Auditors' report.

GARDINER HILL FOUNDATION
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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
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**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 £
Income from:					
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
Total income		41,106	196,736	237,842	102,580
Expenditure on:					
Raising funds	7	7,464	-	7,464	5,602
Charitable activities	8	23,461	3,373	26,834	30,315
Total expenditure		30,925	3,373	34,298	35,917
Net movement in funds		10,181	193,363	203,544	66,663
Reconciliation of funds:					
Total funds brought forward		242,437	148,545	390,982	324,319
Net movement in funds		10,181	193,363	203,544	66,663
Total funds carried forward		252,618	341,908	594,526	390,982

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
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REGISTERED NUMBER: 07804290

BALANCE SHEET
AS AT 31 MARCH 2022

	Note	2022 £	2021 £
Current assets			
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)
Net current assets		<u>594,526</u>	<u>390,982</u>
Total assets less current liabilities		<u>594,526</u>	<u>390,982</u>
Net assets excluding pension asset		<u>594,526</u>	<u>390,982</u>
Total net assets		<u><u>594,526</u></u>	<u><u>390,982</u></u>
Charity funds			
Restricted funds	15	341,908	148,545
Unrestricted funds	15	252,618	242,437
Total funds		<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
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**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.

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**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.

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**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 £	Total funds 2021 £
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>	

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

5. Income from other trading activities

Income from fundraising events

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

6. Investment Income

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

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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>	<u>10,831</u>	<u>19,484</u>	<u>30,315</u>	

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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

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**NOTES TO THE FINANCIAL STATEMENTS
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10. Analysis of grants

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

11. Auditors' remuneration

	2022 £	2021 £
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

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

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14. Creditors: Amounts falling due within one year

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

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

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Statement of funds

Statement of funds - current year

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

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.

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

15. Statement of funds (continued)

Statement of funds - prior year

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

16. Summary of funds

Summary of funds - current year

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

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

16. Summary of funds (continued)

Summary of funds - prior year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
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

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
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)
Total	<u>252,618</u>	<u>341,908</u>	<u>594,526</u>

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
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)
Total	<u>242,437</u>	<u>148,545</u>	<u>390,982</u>

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**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.

