

LITTLE GATE FARM

England & Wales · Charity number 1153584

Details

Other names	LITTLE GATE CARE FARM, Little Gate
Status	Registered
Legal form	CIO
Registered	2013-08-29
Register	View on the Charity Commission register

Contact

Address	Little Gate Farm Horseshoe Lane Beckley Rye TN31 6RZ
Phone	01797260580
Email	andrearandallsmith@littlegate.org.uk
Website	www.littlegate.org.uk

Activities

Objects: TO DEVELOP THE CAPACITY AND SKILLS OF THE MEMBERS OF THE SOCIALLY DISADVANTAGED COMMUNITY IN SUCH A WAY THAT THEY ARE BETTER ABLE TO IDENTIFY AND HELP MEET THEIR NEEDS, AND TO PARTICIPATE MORE FULLY IN SOCIETY.

Activities: Little Gate is a charity providing a skills and training program for learning disabled & Autistic adults and young people who want to go into paid work through supported employment. We also provide respite through our holiday club for children with learning disabilities and difficulties.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training, Disability, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- East Sussex
- Kent

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£2,077,819	£1,832,326	£417,873	86
2024-08-31	£1,389,805	£1,628,594	£172,380	84
2023-08-31	£1,434,395	£1,487,587	£411,169	78
2022-08-31	£1,320,549	£1,309,356	£464,361	74
2021-08-31	£965,187	£933,121	£374,842	57
2020-08-31	£852,960	£751,912	£342,776	54

Trustees

Name	Role	Appointed
Amanda Jane Jagot		2025-07-01
JOHN ANTHONY HASSELL OBE		2013-06-24
Leigh Barry Bennett		2014-02-04
Sonia Blizzard		2018-08-31

LITTLE GATE FARM

England & Wales - Charity number 1153584

Accounts



LITTLE GATE ANNUAL REPORT YEAR END AUGUST 2025



Little Gate Supported Employment structure

Registered Charity: 1153584 (CHARITY INCORPORATED ORGANISATION (CIO))

Trustees

Chair	06/04/2014	Mr John Hassell	
Treasurer	29/08/2013	Mr Leigh Bennett	
	29/11/2018	Mrs Sonia Blizzard	
	01/02/2022	Mrs Maxine Leigh	
	01/07/2025	Miss Amanda Jagot	

CEO	1/1/2020	Mrs Andrea Randall-Smith
Head of Finance & Fundraising	1/1/2020	Mrs Mary Soul
Head of Little Gate Farm	1/6/2019	Miss Hannah Briars
Head of Little Gate College	1/9/2019	Miss Gemma Mogford
Head of Supported Employment	1/5/2024	Miss Sam Anderson

Business Address and registered office:

Little Gate Farm
Horseshoe Lane
Beckley
East Sussex
TN31 6RZ

Bankers

Lloyds Bank
17 Wellington Place
Hastings
East Sussex
TN34 1NX

Statutory Auditors

Ashdown Hurrey Auditors Limited
Chartered Accountants
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Little Gate Farm is a charitable incorporated organization, the charity is governed through a foundation model constitution, and legal framework set out in the Charities Act 2011, which specifies that only trustees are members. Trustees are protected against contractual liabilities and have no liability to contribute to its assets and no personal responsibility for settling its debts. The Principle office is in England. Little Gate Farm charity is also known as Little Gate Supported Employment.

Little Gate Supported Employment is pleased to present its Annual Report for 2024/2025. This report highlights our Charity's accomplishments, financial performance, supported employment programs, and community engagement initiatives during the year. It demonstrates our commitment to empowering individuals with disabilities to achieve meaningful employment and inclusive community participation.

Organisational structure

The Trustees and CEO meet every 3 months formally, and minutes of these meetings are recorded, during these meeting Trustees are informed of all progress, activities, and issues by the CEO and Head of Little Gate Farm, Head of Supported Employment, Head of Finance and Fundraising and the Head of Little Gate College.

At present the trustees are made up of 5 members:

John Hassell OBE- *Independent Education Consultant and retired Head of a special school*

Leigh Bennett- *Independent Financial advisor and parent.*

Sonia Blizzard – *Managing Director and parent.*

Maxine Leigh – *Social Care Educator*

Amanda Jagot – *Executive Head of an Academy of Special Schools*

There must be at least 3 trustees at any one time, and no more than 12. Trustees can serve for a maximum of 4 years, after which they become eligible for re-election. All Trustees complete mandatory training as part of their induction to ensure they have a clear understanding of their responsibilities, the charity's governance framework, and the regulatory requirements of the role. Each Trustee receives a structured Induction that introduces them to the organisation's mission, strategic priorities, key policies, and operational activities. Trusteeship and the expectations of the Trustee role are reviewed and discussed regularly at Board meetings. This ongoing reflection supports good governance, ensures Trustees remain informed and confident in carrying out their duties, and helps maintain a strong, effective Board.

The day-to-day responsibility is held by the CEO Andrea Randall-Smith, who is responsible for the provision of services, and ensures all contractual targets and key performance indicators are met. Other responsibilities include supervision and CPD of staff teams & volunteers, maintaining a high level of service, financial control and operational policy. The remuneration of the Senior Leadership Team is reviewed annually to ensure it remains fair, competitive, and aligned with the organisation's responsibilities and financial position. All pay decisions are based on a clear process that considers sector benchmarks, organisational performance, and the scope of each leadership role.

Staffing numbers continue to increase in line with projects and general growth of the organisation. We also have a pool of supply support staff for Farm cover, Employment support in the community and the Young Ranger and Education projects.

Executive Summary

The 2024–2025 year has been a period of transformation, resilience, and renewed ambition for Little Gate. We continue to empower more adults and young people with learning disabilities and autism, expanded our reach with Employers. We deepened our impact across East Sussex and beyond sharing the Little Gate case study and best practice to other new providers. Our new initiatives, including Little Gate College, have broadened

our educational and employment pathways, while our partnerships and financial stewardship have ensured stability.

Key Achievements:

- Supported a record number of work trainees and young people, with more individuals than ever moving into paid employment.
- Launched the Little Gate College programmes of 'Future Ready' and 'Supported Internships', enrolling 20 students and achieving high attendance and retention rates.
- Delivered 75 Young Rangers sessions, providing 456 places to 60 young people from 57 families, including 154 free places funded by the HAF project.
- Maintained a robust financial position, with successful grant applications and effective management of reserves and income streams.
- Strengthened partnerships with local employers, schools, and families.

About Little Gate

Mission:

Little Gate enables adults and young people with learning disabilities and/or autism to fulfil their work potential through pre-employment training, work experience, and supported employment.

Vision:

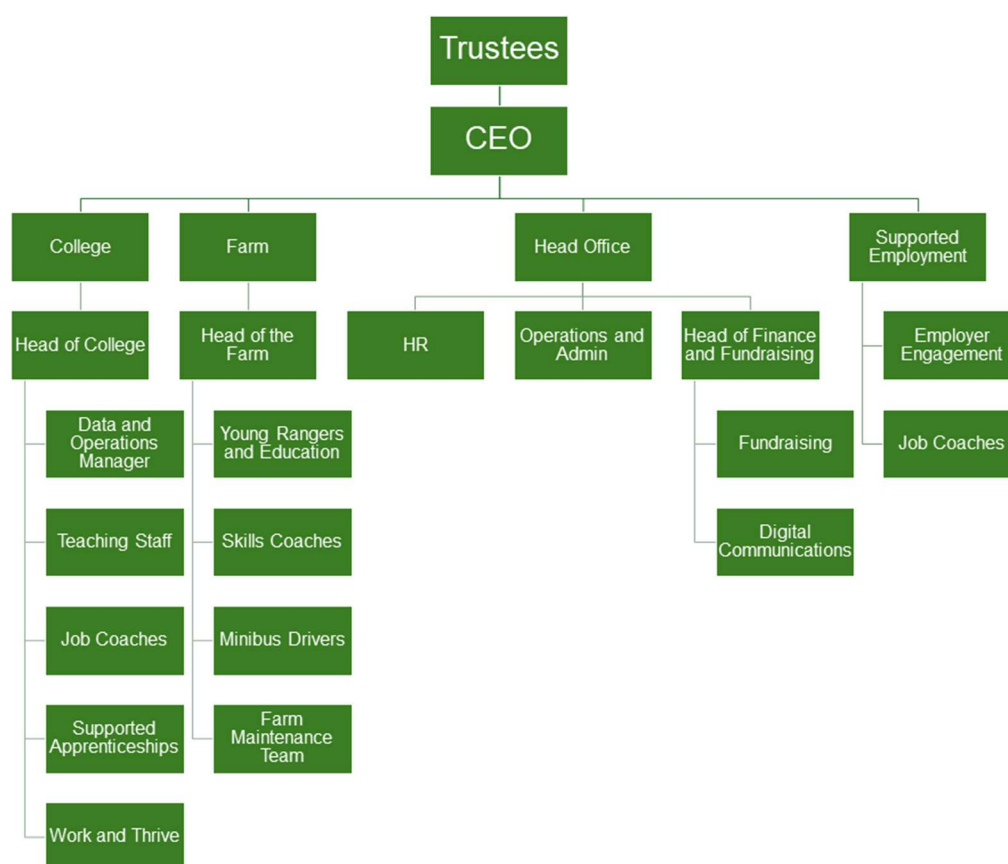
A society where everyone has the opportunity to thrive in work and in life.

Values:

- Ambitious
- Compassionate
- Respectful

Organisational Structure:

- Registered Charity: 1153584 (CIO)
- Board of Trustees: 5 members
- CEO: Andrea Randall-Smith
- Staff: Growing team, including supply support staff and job coaches



Risk Management

The Board of Trustees is committed to ensuring that the long-term health of Little Gate Supported Employment; is maintained through an effective risk management framework. Strategic decisions are consequently taken in the context of risk exposure arising from the charity's operations, and the resources available to manage this. The risk-management framework and register we have in place helps us to ensure that we identify and manage all key risks which could affect our ability to deliver our objectives and achieve our charitable aims. This reduces uncertainty and allows the charity to be innovative and to manage change effectively.

All employees have a role to play in reducing risk, through our internal processes of risk management, starting with robust risk assessments in all areas of the farm, in the community within work placements and at our new Little Gate College. Managing day-to-day risk is inherent in all farm activity from Woodland to Horticulture and Supported Employment in the wider community.

Accountability

The Board of Trustees has overall responsibility for establishing an effective system of internal control, including processes for the identification and management of risk.

This is overseen through Internal Audit.

An internal audit of the risk management function is conducted each year which identifies that appropriate procedures and controls are in place to mitigate the key risks; with new potential risks identified and managed. The Little Gate Risk Register is updated annually.

Risk is classified as:

Strategic risk: These risks are overseen by the Board of Trustees. In turn the CEO Andrea Randall-Smith takes direct responsibility for the risks, to ensure the level of risk is managed so as not to threaten delivery of the charity's strategic objectives.

Operational risk: These risks concern the day-to-day activity which must be managed in order for the charity to operate effectively and compliantly. They are managed across the wider organisation by the CEO Andrea Randall-Smith, Head of Fundraising and Finance Mary Soul, Head of Little Gate Farm Hannah Briars, Head of Supported Employment Sam Anderson and Head of College Gemma Mogford. The following table summarises the primary risks currently facing the charity, why they are significant and the main mitigation strategies.

Risk	Impact on the Charity	Mitigation Strategy
New projects take time and resources to set up, potential risk to core work at Little Gate	Loss of focus and spread resources too thinly across the organisation.	Ensure organisation has the resources to grow new programmes before starting them ensure cashflow is aligned.
	Dilution of focus and mission drift	Ensure core operations are funded first.
		Updated risk management plan and register
Little Gate may not achieve budgeted income and fund-raising levels predicted for the coming year, and have insufficient cash flow to cover its operational costs	Little Gate will be become financially compromised	Staffing being the greatest cost, a risk management strategy is in place, a rolling cash flow allows us to see shortfalls.
	Little Gate could become less able to fulfil its objectives	A reserve is in place and has grown with the charity to cover the running costs for 3 months.
	Key & valued staff could be lost	Senior Staff are involved in the strategic development of the financial risk management plan and succession planning.
We may not meet our aspirational targets of placing adults into sustainable paid work in the local community	Our core purpose and mission would not be fulfilled	We work towards a realistic achievable KPI's (key performance indicators), which are assessed quarterly to ensure we are on target.
		Supported employment team's KPI are set-their success is measured against them.
		Networks are nurtured to ensure ongoing performance.
		Best practice training and mentorship is prioritised.

Inherent risks of Farm, woodland and farm animals, and a proportionate number of vulnerable children and adults with limited capacity to anticipate risk working onsite.	Daily risks not managed effectively. Ecoli, Tetanus, lone working, falls etc= fatal injury	All areas of the farm have current active risk assessments, as do each individual work trainee. Managing risk is a shared responsibility. Little Gate Farm has a robust emergency plan in place.
As the Supported Employment & College team grows, job coaches often work alone and visit individuals at home.	Job coaches could be at personal or perceived risk. Lone working job coaches are not adequately supervised	All lone working job coaches to follow lone working policy and action plan. Supported Employment & College team work closely with all job coaches across county and nationally. The Supported Employment & College teams work with employers to ensure best practice.

All risks are recorded and identified by Staff teams and all work trainees/students and areas are risk assessed. A comprehensive emergency plan is in place due to the location of the farm & inherent risks placed by the animals and woodland. Systems and procedures are in place to mitigate these risks.

External risks linked to contractual funding and grant acquisition is managed and reviewed by the Senior Leadership Team and Trustees, a risk management plan is also in place.

Objectives and Activities

The objects as defined by the Memorandum of Association:

Objectives

To develop the capacity and skills of the members of the socially disadvantaged community in such a way that they are better able to identify and help meet their needs, and to participate more fully in society.

Mission Statement

The overall aim of the charity is also expressed in our mission statement:

Mission: Little Gate enables adults and young people with learning disabilities and/or autism to fulfil their work potential. This entails pre-employment training, work experience and routes into work through Supported Employment.

Little Gate Farm Programme

Little Gate Farm provides employment training and skills for adults with Learning Disabilities and Autism in Hastings, Rother and Eastbourne in East Sussex, and some parts of Kent.

Our goal is to equip our learning-disabled adults and adults with Neuro Diverse conditions (Work Trainees) with the self-confidence and employment skills needed to go onto paid employment opportunities in the wider community.

We run 4 main programs:

Work Trainee Programme

The project is running 5 days a week for Adult Work trainees 19 plus. We currently have 122 places filled across the 5 days and operate 4 minibuses which pick up Work Trainees from their homes in Hastings and Rother.

All work trainees are offered 2 free taster days and suitability to program is assessed, they then enter our 6 week ready to learn program, which is an assessment tool identifying learning needs and motivation. If successful during the 6 week assessment they will go into the Work Trainee program in preparation for going into paid work.

All Work trainees have progress goals, which they are involved in setting, and triangulated goals are evaluated with Work trainees and skills coaches 8 weekly.

Work trainee learning is focused on Communication, Confidence, Work Skills and Independence in farm work, horticulture, cooking, woodland skills and animal care. The skills developed are transferable and help build resilience needed to go into paid work and establish a positive work ethic. Expectations are high, and Work Trainees are clear about their goals, and their purpose.

The primary aim of Little Gate Farm remains to see its work trainees move into long term paid employment. The objectives for achieving this aim lie primarily in the skills and training which work trainees develop by coming to LGF as Farm Work trainees; they then work with the Supported Employment Team to create vocational profiles, liaise with potential employers and work with job coaches to support them into paid work.

KPI for the retaining Farm work trainee attendance:
20 spaces filled each day Monday – Friday
Achieved 2024/2025 – Average 110 spaces filled each week

Supported Employment Programme

Little Gate Supported Employment offers a range of programs and services tailored to meet the needs of our work trainees. The comprehensive approach focuses on skill development, job placement and ongoing support from job coaches, to ensure sustainable employment.

As soon as work trainees arrive at the farm, we are preparing them for paid employment. Little Gate Farm follows the model laid out by the British Association of Supported Employment. Each year we continue to work with the National Occupational standards to ensure we are delivering a program that is best practice and high quality.

Our Employment Skills Training provides work trainees with essential job-related skills, such as CV writing, interview techniques and workplace etiquette.

Last year we placed 17 adults into paid jobs in Hastings and Rother. Our target was to place 16 work trainees in roles that they aspired to, that were within easy travel time from where they lived and had some opportunity for career progression.

Little Gate provides ongoing support that is personalised for the work trainee and employer.

KPI for SE Team Paid Placements:
16 Work Trainees into Paid Employment
Achieved 2024/2025 – 17 Adults into paid employment
6 seasonal paid roles at the Farm for events
2 seasonal paid roles as flower pickers

Work experience

From September 2024 the end of August 2025, we were able to continue the work experience programme

in all sectors and provided 25 placements. There are important opportunities created through work experience where they can lead to the offer of a paid role and a strengthening of employer relationships.

KPI for SE Team Work Experience Placements:

25 Work Experience Placements offered across sectors

Achieved 2024/2025 – 25 placements supported for work experience

Young People's Programme renamed to Supported Apprenticeship Programme

This aim is consistent for the work completed through the Supported Apprenticeship Programme. This programme does not use the farm route for employment and serves young people aged 18-24 with an EHCP (Education and Health Care Plan) and also those of the same age without an EHCP. They complete a 15 week employability course (LEAPS) and are then matched to an Apprenticeship with an Employer and Independent Training Provider using the support of a Job Coach to bridge any gaps.

This is a popular and successful programme for young people across Hastings, Rother and Eastbourne to complete an Apprenticeship.

As well as in work support from Job Coaches at a place of employment, there is education support from Independent Training Providers to complete the apprenticeship. The Government announced that Traineeships would no longer be offered after 21st July 2023. Those work trainees following this employment route now have periods of supported work experience in place of the Traineeships.

KPI for Supported Apprenticeship Programme:

10 People on Apprenticeships

Achieved 2024/2025 19 people have been supported on the Apprenticeship Programme

Little Gate College

In June 2022 we announced our proposed partnership with Glyne Gap Faculty to pilot a Supported Internship Project for 4 young people with additional needs. Glyne Gap Faculty were the Education Provider and Little Gate provided the employment education and in work placements. This was a successful pilot. After reviewing the model of the Pilot, Trustees agreed with the Senior Leadership Team to continue with Supported Internships.

This resulted in Little Gate applying and passing the Department of Education due diligence and receiving an ESFA (Education Skills and Funding Agency) contract to open 'Little Gate College' in September 2024. Little Gate College delivers 2 study programmes; Year 1 Future Ready and Year 2 Supported Internships. The Education is delivered in a room leased at The Pelham community centre in Bexhill. Little Gate College staff team welcomed 20 students – 12 Future Ready and 8 Supported Interns.

Example of the Supported Internship Leaflet:

The course is 4-days a week. What do I do on the other day?

We encourage and develop you to use this day to explore activities within the local community (for example volunteering, attending the gym/swimming, enrolling in a course or activity, or doing life admin tasks such as shopping or laundry.)







Can I get help with travelling?

If you need support to develop your confidence traveling to a workplace, your Job Coach will support you to learn the journey as you become an independent traveller.

Example Schedule

Little Gate Supported Internship	
Day 1	Placement
Day 2	Placement
Day 3	Placement
Day 4	Education

3 days placement
1 day education

Education days will cover English and Maths at appropriate levels, PSHE, On-Line Safety, British Values and Prevent, employability skills and work related training





SUPPORTED INTERNSHIPS

What is a Supported Internship?

Supported internships are a person centred, structured, work-based study programme with the goal of paid employment.

It is for 16 to 24-year-olds with SEND, who have an education, health and care plan.

A Supported Internship includes a substantial work placement, facilitated by the support of an expert job coach.



Contact

07948 585 937

supportedinternships@littlegate.org.uk

www.littlegate.org.uk/what-we-do/little-gate-college

Employer Engagement and Training Team

The Employer Engagement team consist of two Supported Employment Employer Engagement Officers and an Employer Trainer. Little Gate College employ a full time Employer and Client Engagement Officer who arranged 60 different work placements for the 2024/5 Academic year. This strong team works together to improve our networking and stakeholder potential for creating new and sustainable work opportunities. The offer of Employer Training has improved our initial relationships with employers; helped to improve employment pathways for our work trainees and college students to support the sustainability of placements. We have strengthened partnerships with local businesses resulting in creating new job placements for our work trainees.

Education Contracts

Little Gate continued offer of Education Contracts to some special schools and mainstream schools in the area, for those children with and without an EHCP. This was offered 4 days a week at the farm during term time. There is a planned curriculum taught by various members of the Young Ranger & Education Team. Some delivery is supported by the various school staff also.

Young Ranger Programme

In 2024/2025 our strategic objective was to deliver 70 respite days for young learning-disabled children in Hastings and Rother across all school holidays. By the end of August 2025, we had delivered 75 respite days across the year.

Social Enterprise and learning opportunities

Charcoal: This year we have continued to produce and sell charcoal as a small farm social enterprise.

Weddings & Events Venue: Little Gate were able to host 5 wedding receptions and private events this year. We continue to offer Weddings via our website and have bookings for 2026. Work trainees are interviewed, trained to serve behind the bar and at the events as paid work experience. **6 work trainees** worked at these events.

Cut flower project: This year we have continued to develop the cut flower project. This has been a successful year as we continue to partner with various outlets and continue to sell at our local stalls. **2 work trainees** were paid to be seasonal flower pickers.

Whilst alternative income streams are not the primary focus for our social enterprise programs, the learning opportunities they provide are invaluable. All Social Enterprise programs at Little Gate Farm, have financial KPI'S (key performance indicators) alongside learning objectives. It has proven to support work trainees in performing better for other work placements after their experience within the Social Enterprise teams at the farm.

East Sussex Supported Employment Forum

Little Gate began the East Sussex Supported Employment Forum in 2018. East Sussex County Council continue to commission Little Gate to deliver this as part of the National "Internships Work" contract. The forum includes other providers of Supported Employment across the county, schools, colleges, charities, East Sussex County Council Children's and Adult services. This is a very successful and supportive forum improving best practice delivery and mapping good quality provision across the county.

Social Impact 2024/25

- **Adult Programme -Little Gate placed 17 adults with Learning disabilities or Autism in paid work in Hastings and Rother.**
- **Adult Programme – Little Gate delivered 25 work experience placements offered across different sectors.**
- **Supported Apprenticeship programme -To train and place 10 young people in Apprenticeships – 19 people have been supported on the Apprenticeship programme this year.**
- **We offered places to 64 work trainees at the farm across 5 days.**
- **Launched Little Gate College to 20 students completing the Future Ready and Supported Internship Educational Programmes.**
- **The Supported Employment team works 7 days a week dependant on Employment requirements.**
- **Little Gate provided 75 respite days during holidays for young learning-disabled children aged 8-21yrs.**
- **Little Gate Farm commenced the 7th year of the cut flower enterprise and sold to 3 outlets and local stalls.**

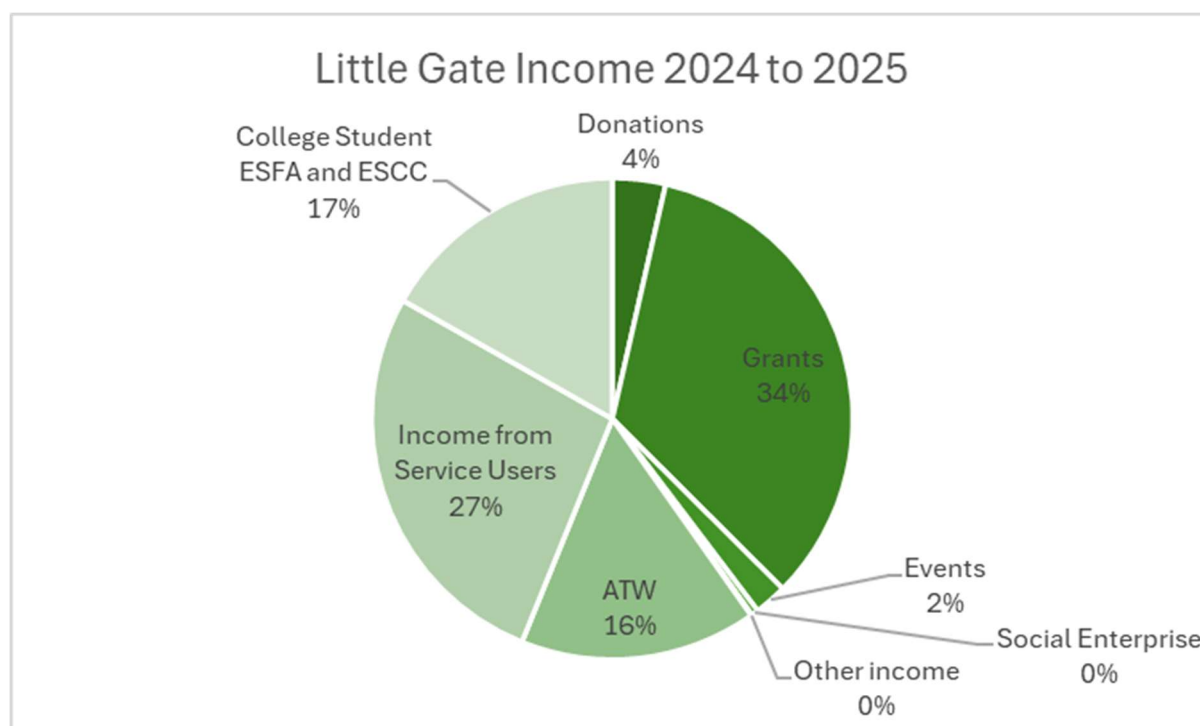
Financial Review

We have a variety of income streams most particularly, we are funded through ESCC (East Sussex County Council), DWP Access to work and Trusts and foundations.

We have regular funding from ESCC for work trainees attending the farm and have developed some specific support programmes and contracts for certain individuals.

We continue to focus on developing a variety of financial income streams and the Access to Work income from DWP is steady, but payments are often delayed.

It is the policy of Little Gate to have a surplus of 6 weeks recurring expenditure and operating costs in reserve should the charity experience a sudden drop in funding. This is so activities can continue whilst additional funds are sought. Little Gate has managed sector-wide funding delays and maintained financial stability.



Our income streams look very similar to the previous financial year with an introduction of the ESFA contract for the college providing Educational Funding.

Successes and growth measured against key objectives set for 2024/2025

Primary Objectives

1. **To continue to develop the Senior Leadership Team. From 2024 the Senior Leadership Team now consist of 5 people due to the introduction of 'Little Gate College'.** The opening of Little Gate College meant some staff changes and the Head of Supported Employment became Head of College. A current staff member was promoted to Head of Supported Employment. There is a real strength within this larger SLT.
2. **To continuously review and improve our Supported Employment programmes to meet the evolving needs of our work trainees and employers, to enable us to place 16 adults into paid employment in Hastings and Rother in new businesses and sectors.** 17 adults were placed into paid employment, and most have remained in their roles. The sectors continue to increase and diversify with a strong focus on manufacturing.
3. **To strengthen our partnerships with local businesses to continue to develop the Apprenticeship Programme providing Apprenticeships and Little Gate College opportunities across county.** This programme continues to be consolidated for Apprenticeships and a new Employer and Client Engagement officer to create work placements for prospective College students.
4. **To continue to provide at least 25 work experience opportunities for Work trainees in various sectors.** 25 Work Experience placements were delivered.

5. To continue to develop a plan for the Young Ranger & Education Program including the connection and transition to Little Gate College, Young People's Programme and Farm Employment routes.

Programme Pause and Strategic Review

The Young Rangers and Alternative Provision programmes will be paused from September 2025 as part of a wider organisational review. This strategic decision allows us to prioritise Little Gate's core mission of Supported Employment and College Education, ensuring that our capacity and resources are directed where they create the greatest impact. The pause will support a comprehensive evaluation of these programmes and inform future planning.

6. Following the successful completion of the Pilot Supported Internship Program, we opened 'Little Gate College' to deliver 2 study programmes – Future Ready and Supported Internships for students aged 16-24 with Education and Health Care plans. The College accepted 20 students in total. Little Gate is a registered Education Provider for the College. Little Gate College welcomed 20 students in September 2024 with a new staff team.
7. To increase the Trustee membership/numbers sourcing skills required for the board. To complete a skills audit with Trustees to help attract new suitable members. Trustees and the CEO are suggesting and assessing applications for Trustees wishing to join the board where appropriate.

Little Gate Supported Employment Strategic objectives for 2025/2026:

Primary Objectives

1. To continuously develop the Senior Leadership Team of 5 members.
2. To continuously review and improve our Supported Employment programmes to meet the evolving needs of our work trainees and employers, to enable us to place 20 adults into paid employment in Hastings and Rother in new businesses and sectors. This includes developing a Sustainability model for those graduating other Little Gate Employment pathways such as Little Gate College and the Supported Apprenticeship Programme.
3. To strengthen our Employer Engagement partnerships with local businesses to continue to develop all of the Supported Employment Pathways.
4. To continue to provide at least 10 work experience opportunities for Work trainees in various sectors.
5. Deliver the 2nd Academic year of Little Gate College with a new staff team to ensure appropriate employment outcomes for students.
6. Establish a Governors Team for Little Gate College. The new governance structure will support decision-making, quality assurance, and long-term planning.
7. To assess the feedback mechanisms from all stakeholders to inform improvements to our Employment programmes.

8. To review the Trustee membership/numbers sourcing skills and experience required for the board.

We continue to be grateful for the wide range of support we receive from the local and wider community, in the form of donations, grants, volunteers, pro-bono support and guidance.

We are grateful to our young rangers, students and work trainees, whose dedication and resilience inspire us every day.

Thank you to local businesses and employers who have provided job opportunities and fostered inclusive workplaces.

Thank you to our dedicated staff, volunteers and board members for their commitment and passion.

Approved by order of the board of trustees on 15 May 2026 and signed on its behalf by:

Mr John Hassell
Chair of Trustees

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Charity law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under charity 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 the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011 and The Charity (Accounts and Reports) Regulations 2008. 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 board of trustees on 15 May 2026 and signed on its behalf by:

L Bennett - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LITTLE GATE FARM

Opinion

We have audited the financial statements of Little Gate Farm (the 'charity') for the year ended 31 August 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2025 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LITTLE GATE FARM

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

During the planning stage of this audit we considered the likelihood of irregularities around laws and regulations relevant to the charity, including enquiry of management and those charged with governance. These were also discussed during the audit planning meeting held by the team. We reviewed the charity's systems and controls in place, and formed an assessment as to their operational effectiveness.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to:

- The financial reporting standard; FRS102
- Charities Act
- Health and safety
- Employment Law
- OFSTED

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

During the course of this audit the team discussed this area with senior members of the charity's staff and also carried out a review of legal expenses for evidence of any issues.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

We are therefore of the opinion that given the risk level identified, our procedures planned and undertaken, are adequate for detecting irregularities.

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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF
LITTLE GATE FARM

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ashdown Hurrey Auditors Limited
Statutory Auditor
20 Havelock Road
Hastings
East Sussex
TN34 1BP

15 May 2026

LITTLE GATE FARM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, legacies and grants	2	384,562	742,687	1,127,249	737,902
Other activities	3	949,272	-	949,272	648,538
Investment income	4	704	-	704	2,005
Other income		594	-	594	1,360
Total		1,335,132	742,687	2,077,819	1,389,805
EXPENDITURE ON					
Raising funds	5	23,040	-	23,040	45,322
Charitable activities	6				
General		70,072	-	70,072	19,321
Charitable Activities		1,039,243	699,971	1,739,214	1,553,151
Other		-	-	-	10,800
Total		1,132,355	699,971	1,832,326	1,628,594
NET INCOME/(EXPENDITURE)		202,777	42,716	245,493	(238,789)
RECONCILIATION OF FUNDS					
Total funds brought forward		172,380	-	172,380	411,169
TOTAL FUNDS CARRIED FORWARD		375,157	42,716	417,873	172,380

The notes form part of these financial statements

LITTLE GATE FARM

BALANCE SHEET
31 AUGUST 2025

	Notes	Unrestricted funds £	Restricted funds £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Intangible assets	13	27,086	-	27,086	-
Tangible assets	14	177,329	-	177,329	42,899
		<u>204,415</u>	<u>-</u>	<u>204,415</u>	<u>42,899</u>
CURRENT ASSETS					
Debtors	15	73,186	-	73,186	101,497
Prepayments and accrued income		58,333	-	58,333	76,562
Cash at bank and in hand		125,398	42,715	168,113	75,624
		<u>256,917</u>	<u>42,715</u>	<u>299,632</u>	<u>253,683</u>
CREDITORS					
Amounts falling due within one year	16	(53,969)	-	(53,969)	(124,202)
		<u>202,948</u>	<u>42,715</u>	<u>245,663</u>	<u>129,481</u>
NET CURRENT ASSETS					
		<u>202,948</u>	<u>42,715</u>	<u>245,663</u>	<u>129,481</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>407,363</u>	<u>42,715</u>	<u>450,078</u>	<u>172,380</u>
CREDITORS					
Amounts falling due after more than one year	17	(32,205)	-	(32,205)	-
		<u>375,158</u>	<u>42,715</u>	<u>417,873</u>	<u>172,380</u>
NET ASSETS		<u>375,158</u>	<u>42,715</u>	<u>417,873</u>	<u>172,380</u>
FUNDS	20				
Unrestricted funds				375,158	172,380
Restricted funds				42,715	-
TOTAL FUNDS				<u>417,873</u>	<u>172,380</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15 May 2026 and were signed on its behalf by:

L Bennett - Trustee

S J Blizzard - Trustee

J Hassell OBE - Trustee

The notes form part of these financial statements

LITTLE GATE FARM

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	31.8.25 £	31.8.24 £
Cash flows from operating activities			
Cash generated from operations	1	262,651	(186,675)
Net cash provided by/(used in) operating activities		<u>262,651</u>	<u>(186,675)</u>
Cash flows from investing activities			
Purchase of intangible fixed assets		(30,096)	-
Purchase of tangible fixed assets		(142,622)	-
Sale of tangible fixed assets		1,852	-
Interest received		704	2,005
Net cash (used in)/provided by investing activities		<u>(170,162)</u>	<u>2,005</u>
Change in cash and cash equivalents in the reporting period		92,489	(184,670)
Cash and cash equivalents at the beginning of the reporting period		<u>75,624</u>	<u>260,294</u>
Cash and cash equivalents at the end of the reporting period		<u><u>168,113</u></u>	<u><u>75,624</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.25 £	31.8.24 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	245,493	(238,789)
Adjustments for:		
Depreciation charges	51,216	7,537
Profit on disposal of fixed assets	(1,548)	-
Interest received	(704)	(2,005)
Decrease/(increase) in debtors	46,540	(28,695)
(Decrease)/increase in creditors	(78,346)	75,277
Net cash provided by/(used in) operations	<u>262,651</u>	<u>(186,675)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.24 £	Cash flow £	At 31.8.25 £
Net cash			
Cash at bank and in hand	<u>75,624</u>	<u>92,489</u>	<u>168,113</u>
	<u>75,624</u>	<u>92,489</u>	<u>168,113</u>
Debt			
Finance leases	<u>-</u>	<u>(40,318)</u>	<u>(40,318)</u>
	<u>-</u>	<u>(40,318)</u>	<u>(40,318)</u>
Total	<u>75,624</u>	<u>52,171</u>	<u>127,795</u>

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts, the trustees are confident that the charity has sufficient financial resources to continue the operations for at least the next 12 months. The trustees have also considered the potential risks and mitigation strategies to ensure financial resilience for the future. Therefore the financial statements have been prepared on a going concern basis.

Income

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

Accrued income is recognised in relation to income for services provided by the charity during the accounting period but which have not been invoiced until after the balance sheet date.

Grants and donations are included in the Statement of Financial Activities (SOFA) when the charity has unconditional entitlement to the resources, it is probable that the resources will be received, and the monetary value can be measured with sufficient reliability.

Where grants are received for specific purposes or performance-related conditions are attached (e.g., restricted funding for a specific project), the income is deferred and recognized in the SOFA only when the conditions have been met

Capital grants are recognised as income in the Statement of Financial Activities (SOFA) when the charity has entitlement, receipt is probable, and the amount can be measured reliably. They are recognised immediately when received, or when conditions for entitlement are met, rather than deferred over the life of the asset.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Computer software

The CRM system developed for Little Gate has been capitalised and is being amortised over its useful economic life. This is reviewed on an annual basis.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life or, if held under a finance lease, over the lease term, whichever is the shorter.

Improvements to property	- over term of lease
Plant and machinery	- 25 % on reducing balance
Fixtures and fittings	- 25 % on reducing balance
Motor vehicles	- 25 % on reducing balance
Computer equipment	- 33 % on cost

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

1. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Assets obtained under hire purchase contracts or finance leases are capitalised in the Balance Sheet. Those held under hire purchase contracts are depreciated over their estimated useful lives. Those held under finance leases are depreciated over their estimated useful lives or the lease term, whichever is shorter.

The interest element of these obligations is charged to the Statement of Financial Activities over the relevant period. The capital element of the future payments is treated as a liability.

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS, LEGACIES AND GRANTS

	31.8.25	31.8.24
	£	£
Donations	72,821	47,488
Grants	997,988	640,414
Grants for College	56,440	50,000
	<u>1,127,249</u>	<u>737,902</u>

Grants received, included in the above, are as follows:

	31.8.25	31.8.24
	£	£
Other grants	<u>997,988</u>	<u>640,414</u>

3. OTHER ACTIVITIES

	31.8.25	31.8.24
	£	£
Fundraising events	44,997	51,817
Shop income	8,806	11,450
Education contracts	268,419	-
Income from service users	626,118	582,930
Gardening Services	932	2,341
	<u>949,272</u>	<u>648,538</u>

LITTLE GATE FARM

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

4. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Deposit account interest	<u>704</u>	<u>2,005</u>

5. RAISING FUNDS

Raising donations and legacies	31.8.25	31.8.24
	£	£
Fund Raising Expenses	<u>23,040</u>	<u>45,322</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
General	-	70,072	70,072
Charitable Activities	<u>1,739,214</u>	<u>-</u>	<u>1,739,214</u>
	<u>1,739,214</u>	<u>70,072</u>	<u>1,809,286</u>

7. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
General	<u>49,668</u>	<u>11,457</u>	<u>8,947</u>	<u>70,072</u>

8. AUDITORS' REMUNERATION

	31.8.25	31.8.24
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	6,750	9,000
Other non-audit services	<u>2,197</u>	<u>1,800</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

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

10. STAFF COSTS

	31.8.25	31.8.24
	£	£
Wages and salaries	1,350,204	1,214,899
Social security	105,204	76,748
Other pension costs	24,171	19,762
Other costs	2,408	4,715
	<u>1,481,987</u>	<u>1,316,124</u>

The average monthly number of employees during the year was as follows:

	31.8.25	31.8.24
	86	84
Average number of employees	<u>86</u>	<u>84</u>

No employees received emoluments in excess of £60,000.

Key management roles

Total employee benefit under FRS 102: £220,105.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations, legacies and grants	474,420	263,482	737,902
Other activities	648,538	-	648,538
Investment income	2,005	-	2,005
Other income	1,360	-	1,360
Total	<u>1,126,323</u>	<u>263,482</u>	<u>1,389,805</u>
EXPENDITURE ON			
Raising funds	45,322	-	45,322
Charitable activities			
General	19,321	-	19,321
Charitable Activities	1,287,743	265,408	1,553,151
Other	10,800	-	10,800
Total	<u>1,363,186</u>	<u>265,408</u>	<u>1,628,594</u>
NET INCOME/(EXPENDITURE)	(236,863)	(1,926)	(238,789)
RECONCILIATION OF FUNDS			
Total funds brought forward	409,243	1,926	411,169
TOTAL FUNDS CARRIED FORWARD	<u><u>172,380</u></u>	<u><u>-</u></u>	<u><u>172,380</u></u>

LITTLE GATE FARM

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

12. ANALYSIS OF THE NET MOVEMENT IN RESTRICTED FUNDS

Little Gate Farm furthered its objectives in 2016 by investing in a charcoal retort and this was purchased in February 2016 at a cost of £19,260.

The following represents the decrease in resources available to deploy in undertaking future activities:-

	£
Total restricted funds reserves per statement of financial activities	1,444
Less: Restricted funds expended on functional fixed assets	(19,260)
Accumulated depreciation on functional fixed assets	17,816
Available restricted funds reserves as at the year end	-

13. INTANGIBLE FIXED ASSETS

	Computer software £
COST	
Additions	30,096
AMORTISATION	
Charge for year	3,010
NET BOOK VALUE	
At 31 August 2025	27,086
At 31 August 2024	-

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2024	31,700	23,884	211
Additions	4,615	-	22,012
Disposals	-	-	-
At 31 August 2025	36,315	23,884	22,223
DEPRECIATION			
At 1 September 2024	7,608	22,067	183
Charge for year	2,191	454	5,510
Eliminated on disposal	-	-	-
At 31 August 2025	9,799	22,521	5,693
NET BOOK VALUE			
At 31 August 2025	26,516	1,363	16,530
At 31 August 2024	24,092	1,817	28

LITTLE GATE FARM

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

14. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2024	48,517	5,028	109,340
Additions	106,568	49,745	182,940
Disposals	(5,400)	-	(5,400)
	<u>149,685</u>	<u>54,773</u>	<u>286,880</u>
DEPRECIATION			
At 1 September 2024	31,555	5,028	66,441
Charge for year	23,469	16,582	48,206
Eliminated on disposal	(5,096)	-	(5,096)
	<u>49,928</u>	<u>21,610</u>	<u>109,551</u>
NET BOOK VALUE			
At 31 August 2025	<u>99,757</u>	<u>33,163</u>	<u>177,329</u>
At 31 August 2024	<u>16,962</u>	<u>-</u>	<u>42,899</u>

Fixed assets, included in the above, which are held under hire purchase contracts are as follows:

	Motor vehicles £
COST	
Additions	<u>57,438</u>
DEPRECIATION	
Charge for year	<u>13,163</u>
NET BOOK VALUE	
At 31 August 2025	<u>44,275</u>
At 31 August 2024	<u>-</u>

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25 £	31.8.24 £
Trade debtors	46,538	79,611
Other debtors	-	2,923
VAT	18,455	-
Prepayments	<u>8,193</u>	<u>18,963</u>
	<u>73,186</u>	<u>101,497</u>

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

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Hire purchase (see note 18)	8,113	-
Trade creditors	2,403	20,873
Taxation and social security	28,510	24,035
Other creditors	14,943	79,294
	<u>53,969</u>	<u>124,202</u>

17. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.8.25	31.8.24
	£	£
Hire purchase (see note 18)	<u>32,205</u>	<u>-</u>

18. LEASING AGREEMENTS

Minimum lease payments fall due as follows:

	Hire purchase contracts	
	31.8.25	31.8.24
	£	£
Net obligations repayable:		
Within one year	8,113	-
Between one and five years	32,205	-
	<u>40,318</u>	<u>-</u>
	Non-cancellable operating leases	
	31.8.25	31.8.24
	£	£
Within one year	46,928	21,084
Between one and five years	91,296	47,600
	<u>138,224</u>	<u>68,684</u>

19. SECURED DEBTS

The following secured debts are included within creditors:

	31.8.25	31.8.24
	£	£
Hire purchase	<u>40,318</u>	<u>-</u>

LITTLE GATE FARM

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

20. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	172,380	202,778	375,158
Restricted funds			
Legal and General Health Equalities	-	42,715	42,715
TOTAL FUNDS	172,380	245,493	417,873

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,335,132	(1,132,354)	202,778
Restricted funds			
Rother DC	30,000	(30,000)	-
Short Break Funds			
	1,000	(1,000)	-
Isobel Blackman Fund	12,500	(12,500)	-
Henry Smith	70,000	(70,000)	-
Bernard Sunley Foundation	15,000	(15,000)	-
Magdalen and Lasher	22,500	(22,500)	-
Ted Baker Trust	1,000	(1,000)	-
East Sussex County Council	2,568	(2,568)	-
Francis & Eric Ford	1,000	(1,000)	-
St James Place Foundation	30,000	(30,000)	-
ESCC - HAF	13,367	(13,367)	-
The National Lottery	119,445	(119,445)	-
Cullum Family Trust	25,000	(25,000)	-
The Edward Gostling Foundation	30,000	(30,000)	-
Ernest Klein	5,701	(5,701)	-
Southover Manor	22,000	(22,000)	-
Chapman Trust	2,000	(2,000)	-
Ashley Family Foundation	10,000	(10,000)	-
Schroders	40,000	(40,000)	-
Legal and General Health Equalities	45,650	(2,935)	42,715
Charlotte Marshall	495	(495)	-
Hastings Skills	26,589	(26,589)	-
Rother Skills	132,990	(132,990)	-
Julia Rausing	50,000	(50,000)	-
Kent Community Foundation	17,700	(17,700)	-
John Swire 1989	16,182	(16,182)	-
	742,687	(699,972)	42,715
TOTAL FUNDS	2,077,819	(1,832,326)	245,493

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

20. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	248,243	(236,863)	161,000	172,380
Designated funds	161,000	-	(161,000)	-
	<u>409,243</u>	<u>(236,863)</u>	<u>-</u>	<u>172,380</u>
Restricted funds				
SSE	600	(600)	-	-
Bernard Sunley Foundation	499	(499)	-	-
Spear Charitable Foundation	200	(200)	-	-
Clothworkers	627	(627)	-	-
	<u>1,926</u>	<u>(1,926)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u><u>411,169</u></u>	<u><u>(238,789)</u></u>	<u><u>-</u></u>	<u><u>172,380</u></u>

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

20. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,126,323	(1,363,186)	(236,863)
Restricted funds			
Sussex Community Foundation	5,000	(5,000)	-
Isobel Blackman Fund	5,000	(5,000)	-
SSE	-	(600)	(600)
Henry Smith	65,000	(65,000)	-
Bernard Sunley Foundation	-	(499)	(499)
Spear Charitable Foundation	-	(200)	(200)
Chalk Cliff Trust	5,000	(5,000)	-
Clothworkers	-	(627)	(627)
Ted Baker Trust	6,000	(6,000)	-
CLA Charitable Trust	5,000	(5,000)	-
Garfield Weston Foundation	30,000	(30,000)	-
Lawson Trust	10,000	(10,000)	-
CAF	1,000	(1,000)	-
ESCC - HAF	14,728	(14,728)	-
Percy Bilton	2,264	(2,264)	-
Sussex Community Trust	500	(500)	-
The National Lottery	71,250	(71,250)	-
Groundwork	5,000	(5,000)	-
Masonic Charitable	20,441	(20,441)	-
Ernest Klein	4,299	(4,299)	-
Magdalen & Lasher	2,000	(2,000)	-
ESCC - Life More Ordinary	2,000	(2,000)	-
ESCC - Short Breaks	9,000	(9,000)	-
	<u>263,482</u>	<u>(265,408)</u>	<u>(1,926)</u>
TOTAL FUNDS	<u><u>1,389,805</u></u>	<u><u>(1,628,594)</u></u>	<u><u>(238,789)</u></u>

21. CAPITAL COMMITMENTS

	31.8.25 £	31.8.24 £
Contracted but not provided for in the financial statements	<u><u>-</u></u>	<u><u>62,438</u></u>

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

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2025.

23. RESERVES POLICY

At the year end the charity held reserves of £417,873, of which £375,158 was unrestricted. The £375,158 free reserves are held for general expenditure and running costs of the charity.

LITTLE GATE FARM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Donations, legacies and grants		
Donations	72,821	47,488
Grants	997,988	640,414
Grants for College	56,440	50,000
	1,127,249	737,902
Other activities		
Fundraising events	44,997	51,817
Shop income	8,806	11,450
Education contracts	268,419	-
Income from service users	626,118	582,930
Gardening Services	932	2,341
	949,272	648,538
Investment income		
Deposit account interest	704	2,005
Other income		
Other income	594	1,360
Total incoming resources	2,077,819	1,389,805
EXPENDITURE		
Raising donations and legacies		
Fund Raising Expenses	23,040	45,322
Charitable activities		
Wages	1,457,817	1,246,833
Pensions	24,171	19,761
Training	4,426	2,746
Rates and water	607	432
Insurance	28,528	21,661
Light and heat	6,037	4,730
Telephone	9,126	10,764
Postage and stationery	4,745	4,505
Advertising	2,067	1,397
Sundries	14,698	22,520
Travel	13,225	29,177
Computer and software	16,826	25,487
Equipment costs	1,509	1,404
Premises expenses	50,368	55,926
Farm and animal expenses	6,563	4,778
Motor expenses	31,446	32,610
Horticulture	3,200	4,199
Little Gate College costs	52,994	59,614
Carried forward	1,728,353	1,548,544

This page does not form part of the statutory financial statements

LITTLE GATE FARM

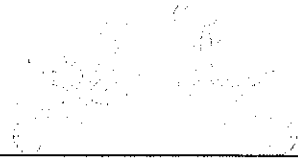
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2025

	31.8.25 £	31.8.24 £
Charitable activities		
Brought forward	1,728,353	1,548,544
Skills for East Sussex costs	10,861	-
	1,739,214	1,548,544
Support costs		
Management		
Computer software	3,010	-
Improvements to property	2,191	1,268
Plant and machinery	454	606
Fixtures and fittings	5,510	9
Motor vehicles	23,469	5,654
Computer equipment	16,582	-
Loss on sale of tangible fixed assets	(1,548)	-
	49,668	7,537
Other		
Legal fees	3,047	539
Bookkeeping	587	409
Professional fees	7,823	15,443
	11,457	16,391
Governance costs		
Auditors' remuneration	6,750	9,000
Auditors' remuneration for non audit work	2,197	1,800
	8,947	10,800
Total resources expended		
	1,832,326	1,628,594
Net income/(expenditure)		
	245,493	(238,789)

LITTLE GATE FARM

England & Wales - Charity number 1153584

Accounts



LITTLE GATE ANNUAL REPORT YEAR END AUGUST 2024



Little Gate Supported Employment structure

Registered Charity: 1153584 (CHARITY INCORPORATED ORGANISATION (CIO))

Trustees

Chair	06/04/2014	Mr John Hassell	
Treasurer	29/08/2013	Mr Leigh Bennett	
	29/11/18	Mrs Sonia Blizzard	
	01/02/2022	Mrs Maxine Leigh	

CEO	1/1/2020	Mrs Andrea Randall-Smith	
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Business Address and registered office:

Little Gate Farm
Horseshoe Lane
Beckley
East Sussex
TN31 6RZ

Bankers

Lloyds Bank
17 Wellington Place
Hastings
East Sussex
TN34 1NX

Statutory Auditors

Ashdown Hurrey Auditors Limited
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Little Gate Farm is a charitable incorporated organization, the charity is governed through a foundation model constitution, and legal framework set out in the Charities Act 2011, which specifies that only trustees are members. Trustees are protected against contractual liabilities and have no liability to contribute to its assets and no personal responsibility for settling its debts. The Principle office is in England. Little Gate Farm charity is also known as Little Gate Supported Employment.

Little Gate Supported Employment is pleased to present its Annual Report for 2023/2024. This report highlights our Charity's accomplishments, financial performance, supported employment programs, and community engagement initiatives during the year. It demonstrates our commitment to empowering individuals with disabilities to achieve meaningful employment and inclusive community participation.

Organisational structure

The Trustees and CEO meet every 3 months formally, and minutes of these meetings are recorded, during these meeting Trustees are informed of all progress, activities, and issues by the CEO and Head of Little Gate Farm, Head of Supported Employment, Head of Finance and Fundraising and the new position Head of College.

At present the trustees are made up of 4 members:

John Hassell OBE- *Independent Education Consultant and retired Head of a special school*

Leigh Bennett- *Independent Financial advisor and parent.*

Sonia Blizzard – *Managing Director and parent.*

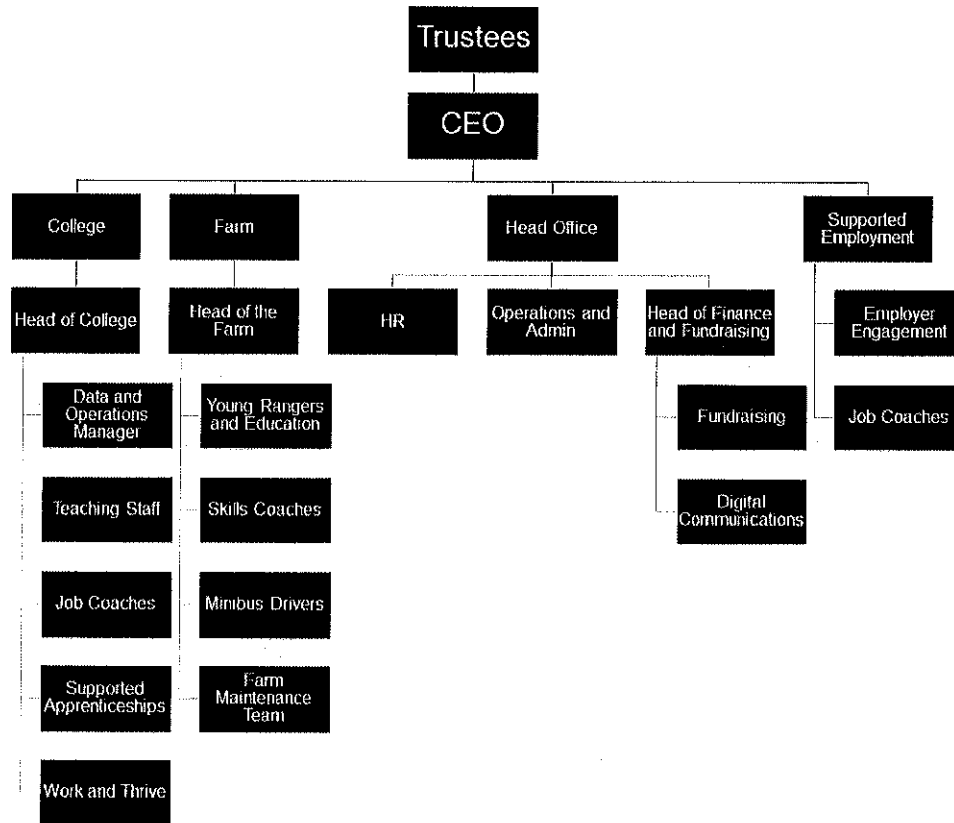
Maxine Leigh – *Social Care Educator*

There must be at least 3 trustees at any one time, and no more than 12. Trustees can serve for a maximum of 4 years, after which they become eligible for re-election.

The day-to-day responsibility is held by the CEO Andrea Randall-Smith, who is responsible for the provision of services, and ensures all contractual targets and key performance indicators are met. Other responsibilities include supervision and CPD of staff teams & volunteers, maintaining a high level of service, financial control and operational policy.

Staffing numbers continue to increase in line with new projects and general growth of the organisation. We also have a pool of supply support staff for Farm cover, Employment support in the community and the Young Ranger and Education projects.

Little Gate Charity Staff Team



Risk Management

The Board of Trustees is committed to ensuring that the long-term health of Little Gate Supported Employment; is maintained through an effective risk management framework. Strategic decisions are consequently taken in the context of risk exposure arising from the charity's operations, and the resources available to manage this. The risk-management framework and register we have in place helps us to ensure that we identify and manage all key risks which could affect our ability to deliver our objectives and achieve our charitable aims. This reduces uncertainty and allows the charity to be innovative and to manage change effectively.

All employees have a role to play in reducing risk, through our internal processes of risk management, starting with robust risk assessments in all areas of the farm, in the community and at our new Little Gate College. Managing day-to-day risk is inherent in all farm activity from Woodland to Horticulture and Supported Employment in the wider community.

Accountability

The Board of Trustees has overall responsibility for establishing an effective system of internal control, including processes for the identification and management of risk.

This is overseen through Internal Audit.

An internal audit of the risk management function is conducted each year which identifies that appropriate procedures and controls are in place to mitigate the key risks; with new potential risks identified and managed. The Little Gate Risk Register is updated annually.

Risk is classified as:

Strategic risk: These risks are overseen by the Board of Trustees. In turn the CEO Andrea Randall-Smith takes direct responsibility for the risks, to ensure the level of risk is managed so as not to threaten delivery of the charity's strategic objectives.

Operational risk: These risks concern the day-to-day activity which must be managed in order for the charity to operate effectively and compliantly. They are managed across the wider organisation by the CEO Andrea Randall-Smith, Head of Fundraising and Finance Mary Soul, Head of Little Gate Farm Hannah Briars, Head of Supported Employment Sam Anderson and Head of College Gemma Mogford. The following table summarises the primary risks currently facing the charity, why they are significant and the main mitigation strategies.

Risk	Impact on the Charity	Mitigation Strategy
New projects take time and resources to set up, potential risk to core work at Little Gate	Loss of focus and spread resources too thinly across the organisation.	Ensure organisation has the resources to grow new programmes before starting them ensure cashflow is aligned.
	Dilution of focus and mission drift	Ensure core operations are funded first.
		Updated risk management plan and register
Little Gate may not achieve budgeted income and fund-raising levels predicted for the coming year, and have insufficient cash flow to cover its operational costs	Little Gate will be become financially compromised	Staffing being the greatest cost, a risk management strategy is in place, a rolling cash flow allows us to see shortfalls.
	Little Gate could become less able to fulfil its objectives	A reserve is in place and has grown with the charity to cover the running costs for 3 months.
	Key & valued staff could be lost	Senior Staff are involved in the strategic development of the financial risk management plan and succession planning.
We may not meet our aspirational targets of placing adults into sustainable paid work in the local community	Our core purpose and mission would not be fulfilled	We work towards a realistic achievable KPI's (key performance indicators), which are assessed quarterly to ensure we are on target.
		Supported employment team's KPI are set-their success is measured against them.
		Networks are nurtured to ensure ongoing performance.
		Best practice training and mentorship is prioritised.
Inherent risks of Farm, woodland and farm animals, and a proportionate number of	Daily risks not managed effectively. Ecoli, Tetanus, lone working, falls etc= fatal injury	All areas of the farm have current active risk assessments, as do each individual work trainee

vulnerable children and adults
with limited capacity to
anticipate risk working onsite.

Managing risk is a shared
responsibility

Little Gate Farm has a robust
emergency plan in place

As the Supported Employment &
College team grows, job coaches
often work alone and visit
individuals at home.

Job coaches could be at personal
or perceived risk.

All lone working job coaches to
follow lone working policy and
action plan.

Lone working job coaches are not
adequately supervised

Supported employment team
work closely with all job coaches
across county and nationally. The
SE team work with employers to
ensure best practice

All risks are recorded and identified by Staff teams and all work trainees/students and areas are risk assessed. A comprehensive emergency plan is in place due to the location of the farm & inherent risks placed by the animals and woodland. Systems and procedures are in place to mitigate these risks.

External risks linked to contractual funding and grant acquisition is managed and reviewed by the Senior Leadership Team and Trustees, a risk management plan is also in place.

Objectives and Activities

The objects as defined by the Memorandum of Association:

Objectives

To develop the capacity and skills of the members of the socially disadvantaged community in such a way that they are better able to identify and help meet their needs, and to participate more fully in society.

Mission Statement

The overall aim of the charity is also expressed in our mission statement:

Mission: Little Gate enables adults and young people with learning disabilities and/or autism to fulfil their work potential. This entails pre-employment training, work experience and routes into work through Supported Employment.

Little Gate Farm Program

Little Gate Farm provides employment training and skills for adults with Learning Disabilities and Autism in Hastings, Rother and Eastbourne in East Sussex, and some parts of Kent.

Our goal is to equip our learning-disabled adults and adults with Neuro Diverse conditions (Work Trainees) with the self-confidence and employment skills needed to go onto paid employment opportunities in the wider community.

We run 3 main programs:

Work Trainee Program

The project is running 5 days a week for Adult Work trainees 19 plus. We currently have 122 places filled across the 5 days and operate 4 minibuses which pick up Work Trainees from their homes in Hastings and Rother.

All work trainees are offered 2 free taster days and suitability to program is assessed, they then enter our 6 week ready to learn program, which is an assessment tool identifying learning needs and motivation. If successful during the 6 week assessment they will go into the Work Trainee program in preparation for going into paid work.

All Work trainees have progress goals, which they are involved in setting, and triangulated goals are evaluated with Work trainees and skills coaches 8 weekly.

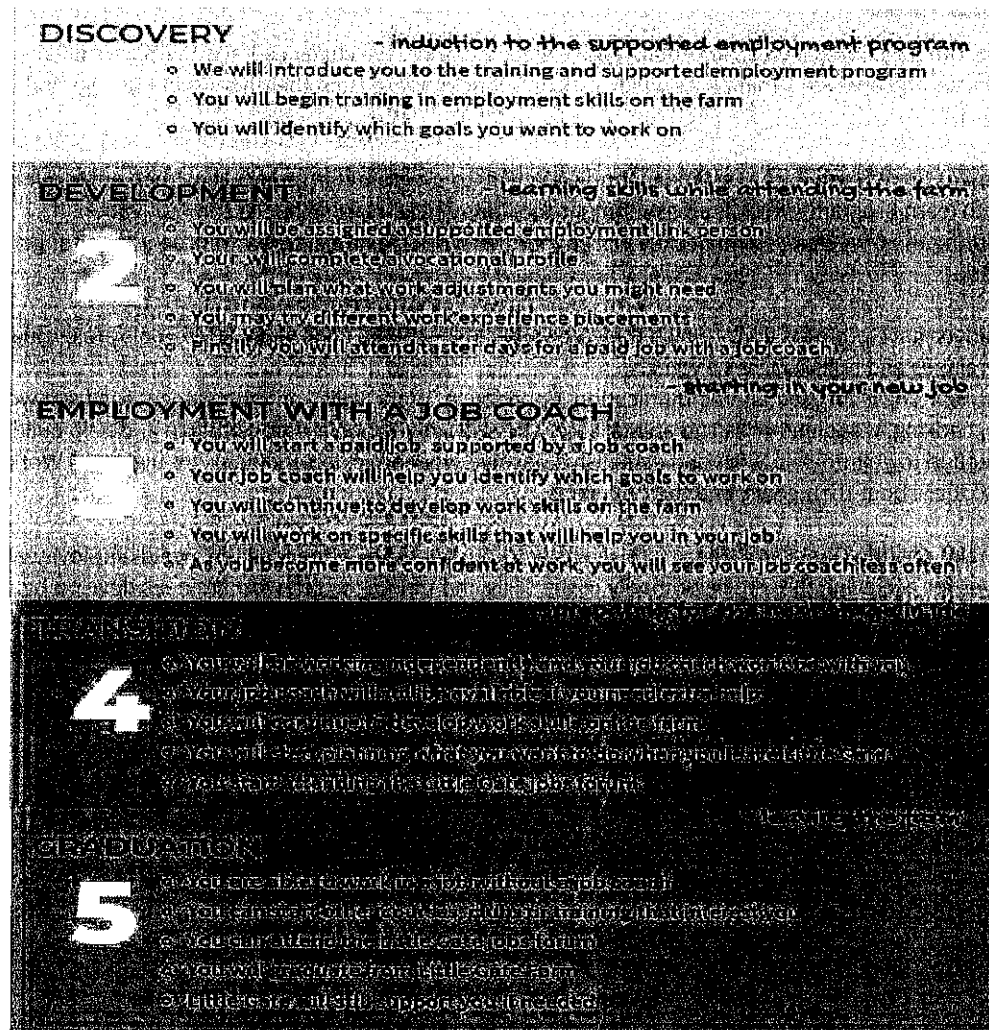
Work trainee learning is focused on Communication, Confidence, Work Skills and Independence in farm work, horticulture, cooking, woodland skills and animal care. The skills developed are transferable and help build resilience needed to go into paid work and establish a positive work ethic. Expectations are high, and Work Trainees are clear about their goals, and their purpose.

The primary aim of Little Gate Farm remains to see its work trainees move into long term paid employment. The objectives for achieving this aim lie primarily in the skills and training which work trainees develop by coming to LGF as Farm Work trainees; they then work with the Supported Employment Team to create vocational profiles, liaise with potential employers and work with job coaches to support them into paid work.

This is the 5 stages to this process as seen in the diagram below that as a Charity we continue to work with:

Stages of the supported employment program

The supported employment program has 5 different stages:



KPI for the retaining Farm work trainee attendance:

20 spaces filled each day Monday – Friday

Achieved 2023/2024 – Average 110 spaces filled each week

Supported Employment Program

Little Gate Supported Employment offers a range of programs and services tailored to meet the needs of our work trainees. The comprehensive approach focuses on skill development, job placement and ongoing support from job coaches, to ensure sustainable employment.

As soon as work trainees arrive at the farm, we are preparing them for paid employment. Little Gate Farm follows the model laid out by the British Association of Supported Employment. Each year we continue to work with the National Occupational standards to ensure we are delivering a program that is best practice and high quality.

Our Employment Skills Training provides work trainees with essential job-related skills, such as CV writing, interview techniques and workplace etiquette.

Last year we placed 17 adults into paid jobs in Hastings and Rother. Our target was to place 16 work trainees in roles that they aspired to, that were within easy travel time from where they lived and had some opportunity for career progression.

Little Gate provides ongoing support that is personalised for the work trainee and employer.

KPI for SE Team Paid Placements:

16 Work Trainees into Paid Employment

Achieved 2023/2024 – 17 Adults into paid employment

6 seasonal paid roles at the Farm for events

4 seasonal paid roles as flower pickers

Work experience

From September 2023 to the end of August 2024, we were able to continue the work experience programme in all sectors and provided 73 placements. There are important opportunities created through work experience where they can lead to the offer of a paid role and a strengthening of employer relationships.

KPI for SE Team Work Experience Placements:

20 Work Experience Placements offered across sectors

Achieved 2023/2024 – 73 placements supported for work experience

Young People's program

This aim is consistent for the work completed through the Young People's Programme. This programme does not use the farm route for employment and serves young people aged 18-24 with an EHCP (Education and Health Care Plan). They complete a 15 week employability course (LEAPS) and are then placed on a Apprenticeship with an Employer and Independent Training Provider using the support of a Job Coach to bridge any gaps.

This is a popular and successful programme for young people across Hastings, Rother and Eastbourne to complete an Apprenticeship.

As well as in work support from Job Coaches at a place of employment, there is education support from Independent Training Providers to complete the apprenticeship. The Government announced that Traineeships would no longer be offered after 21st July 2023. Those work trainees following this employment route now have periods of supported work experience in place of the Traineeships.

KPI for SE Team Young People's Programme:

10 starts for Traineeships and Apprenticeships

Achieved 2023/2024 10 starts for Apprenticeships

Pilot Supported Internship Partnership & Little Gate College

In June 2022 we announced our proposed partnership with Glyne Gap Faculty to pilot a Supported Internship Project for 4 young people with additional needs. Glyne Gap Faculty were the Education Provider and Little Gate provided the employment education and in work placements. This was a successful pilot. After reviewing the model of the Pilot, Trustees agreed with the Senior Leadership Team to carry on with Supported Internships.

This has resulted in Little Gate applying and passing the Department of Education due diligence and receiving an ESFA (Education Skills and Funding Agency) contract to open 'Little Gate College' in September 2024. The college will open delivering 2 study programmes; Year 1 Future Ready and Year 2 Supported Internships. The Education will be delivered in a room leased at The Pelham community centre in Bexhill. Little Gate College staff team will welcome 20 students – 12 Future Ready and 8 Supported Interns.

Employer Engagement and Training Team

The Employer Engagement team consist of a Supported Employment Employer Engagement Officer and an Employer Trainer. Little Gate College has also employed a full time Employer and Client Engagement Officer to create 60 different work placements for the 2024/5 Academic year. This strong team works together to improve our networking and stakeholder potential for creating new and sustainable work opportunities. The offer of Employer Training has improved our initial relationships with employers; helped to improve employment pathways for our work trainees and college students to support the sustainability of placements. We have strengthened partnerships with local businesses resulting in creating new job placements for our work trainees. The Employer Trainer continues to provide strategy coaching for specific work trainees within work placements.

Education Contracts

Little Gate continued offer of Education Contracts to some special schools and mainstream schools in the area, for those children with and without an EHCP. This was offered 4 days a week at the farm during term time. There is a planned curriculum taught by various members of the Young Ranger & Education Team. Some delivery is supported by the various school staff also.

Young Ranger Program

In 2023/2024 our strategic objective was to deliver 70 respite days for young learning-disabled children in Hastings and Rother across all school holidays. By the end of August 2024, we had delivered 74 respite days across the year.

Social Enterprise and learning opportunities

Charcoal: This year we have continued to produce and sell charcoal as a small farm social enterprise.

Weddings & Events Venue: Little Gate were able to host 5 wedding receptions and private events this year. We continue to offer Weddings via our website and have bookings for 2025. Work trainees are interviewed, trained to serve behind the bar and at the events as paid work experience. **6 work trainees** worked at these events.

Cut flower project: This year we have continued to grow the cut flower project. This has been a successful year as we continue to partner with 2 florists and continued to sell at our local market stall. **4 work trainees** were paid to be seasonal flower pickers.

Whilst alternative income streams are not the primary focus for our social enterprise programs, the learning opportunities they provide are invaluable. All Social Enterprise programs at Little Gate Farm, have financial KPI'S (key performance indicators) alongside learning objectives. It has proven to support work trainees in performing better for other work placements after their experience within the Social Enterprise teams at the farm.

East Sussex Supported Employment Forum

Little Gate began the East Sussex Supported Employment Forum in 2018. East Sussex County Council now commission Little Gate to deliver this as part of the National "Internships Work" contract. The forum includes other providers of Supported Employment across the county, schools, colleges, charities, East Sussex County Council Children's and Adult services. This is a very successful and supportive forum improving best practice delivery and mapping good quality provision across the county.

Social Impact 2023/24

- **Adult Programme** -We placed 17 adults with Learning disabilities or Autism in paid work in Hastings and Rother.
- **Adult Programme** – We delivered 73 work experience placements offered across different sectors.
- **Young people's programme** -To train and place 10 young people in Apprenticeships – 10 were started within this year.
- We offered places to 64 work trainees at the farm across 5 days.
- The supported employment team works 7 days a week dependant on Employment requirements.
- We provided 74 respite days during holidays for young learning-disabled children aged 8-21yrs. This programme is enriched and high quality, well received and utilised by families.
- We started the 6th year of the cut flower enterprise and sold to 3 outlets.

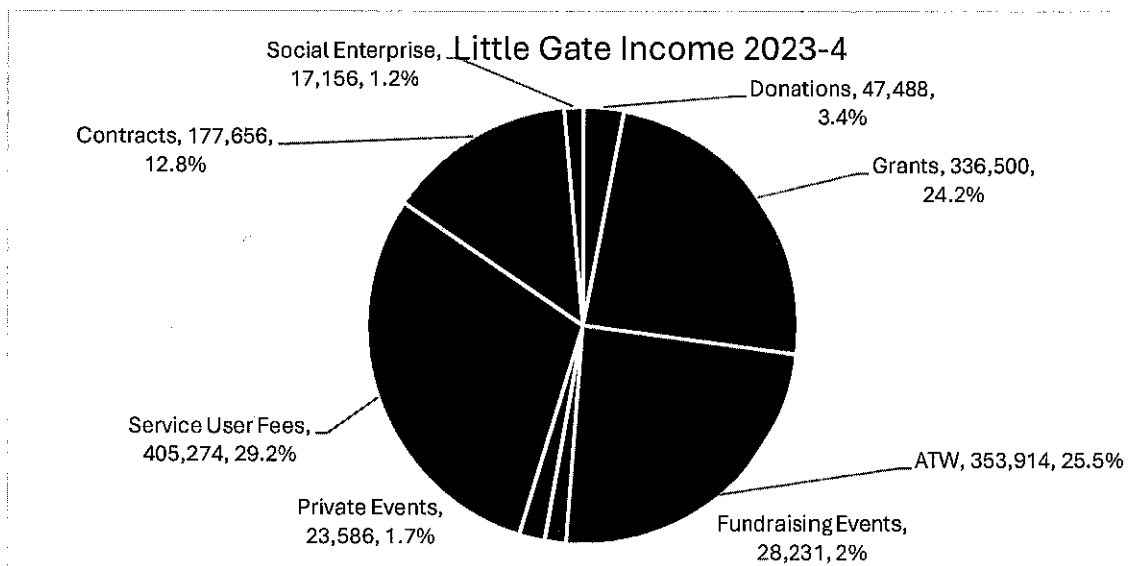
Financial Review

We have a variety of income streams most particularly, we are funded through ESCC, DWP Access to work and Trusts and foundations.

We have regular funding from ESCC for work trainees attending the farm and have developed some specific support programmes and contracts for certain individuals.

We continue to focus on developing a variety of financial income streams and the Access to Work income from DWP is steady, but payments are often delayed.

It is the policy of Little Gate to have a surplus of three months recurring expenditure and operating costs in reserve should the charity experience a sudden drop in funding. This is so activities can continue whilst additional funds are sought.



Our income streams look very similar to the previous financial year with an introduction of the ESFA contract for the college providing Educational Funding.

Successes and growth measured against key objectives set for 2023/2024

Primary Objectives

1. To continue to develop the Senior Leadership Team. In 2024 the Senior Leadership Team will consist of 5 people due to the introduction of 'Little Gate College'. The opening of Little Gate College has meant some staff changes and the Head of Supported Employment becoming Head of College and a current staff member promoted to be the new Head of Supported Employment. There is a real strength within this larger SLT.
2. To continuously review and improve our Supported Employment programmes to meet the evolving needs of our work trainees and employers, to enable us to place 16 adults into paid employment in Hastings and Rother in new businesses and sectors. 17 adults were placed into paid employment, and most have remained in their roles. The sectors continue to increase and diversify with a strong focus on manufacturing.
3. To strengthen our partnerships with local businesses to continue to develop the Young People's Program providing Apprenticeships and Little Gate College opportunities across county. This programme continues to be consolidated for Apprenticeships and a new Employer and Client Engagement officer to create work placements for prospective College students.
4. To continue to provide at least 30 work experience opportunities for Work trainees in various sectors. 73 Work Experience placements were delivered.
5. To continue to develop a plan for the Young Ranger & Education Program including the connection and transition to Little Gate College, Young People's Programme and Farm Employment routes. The staff member leading this project ensures good quality delivery for the children and young people. There are a percentage of the attendees applying to attend Little Gate College in September 2025.
6. Following the successful completion of the Pilot Supported Internship Program, we will prepare and open 'Little Gate College' to deliver 2 study programmes – Future Ready and Supported Internships for students aged 16-24 with Education and Health Care plans. The college programme will accept 20 students in total. The college will open in September 2024 and Little Gate will be a registered Education Provider for the College. Little Gate College is prepared to open to 20 students September 2024 with a new staff team.
7. To apply to turn the Education Group provision developed at the farm, into an Alternative Provision and be listed on the East Sussex County Council Alternative Provision Directory. The Education project is being delivered term time with a focused staff team and is being utilised by East Sussex County Council Interim Provision Service (IPS) and other local schools; whilst the Alternative Provision application is being assessed.
8. To increase the Trustee membership/numbers sourcing skills required for the board. To complete a skills audit with Trustees to help attract new suitable members. Trustees and the CEO are suggesting and assessing applications for Trustees wishing to join the board where appropriate.

Little Gate Farm Strategic objectives for 2024/2025:

Primary Objectives

1. To continuously develop the Senior Leadership Team of 5 members.
2. To continuously review and improve our Supported Employment programmes to meet the evolving needs of our work trainees and employers, to enable us to place 16 adults into paid employment in Hastings and Rother in new businesses and sectors. This includes developing a Sustainability model for those graduating other Little Gate Employment pathways such as Little Gate College and the Young People's Programme.
3. To strengthen our Employer Engagement partnerships with local businesses to continue to develop all of the Supported Employment Pathways.
4. To continue to provide at least 20 work experience opportunities for Work trainees in various sectors.
5. Deliver the 1st Academic year of Little Gate College with a new staff team to ensure appropriate employment outcomes for students.
6. To continue to develop a plan for the Young Ranger & Education Programs including the connection and transition to Little Gate College, Young People's Programme and Farm Employment routes.
7. To assess the feedback mechanisms from all stakeholders to inform improvements to our Employment programmes.
8. To review the Trustee membership/numbers sourcing skills and experience required for the board.

We continue to be grateful for the wide range of support we receive from the local and wider community, in the form of donations, grants, volunteers, pro-bono support and guidance.

We are grateful to our young rangers, students and work trainees, whose dedication and resilience inspire us every day.

Thank you to local businesses and employers who have provided job opportunities and fostered inclusive workplaces.

Thank you to our dedicated staff, volunteers and board members for their commitment and passion.

Approved by order of the board of trustees on 19.5.2025 and signed on its behalf by:

John Hassell

.....
Mr John Hassell
Chair of Trustees

LITTLE GATE FARM

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 AUGUST 2024

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 board of trustees on 19 May 2025 and signed on its behalf by:

L Bennett - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LITTLE GATE FARM

Opinion

We have audited the financial statements of Little Gate Farm (the 'charity') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2024 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LITTLE GATE FARM

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

During the planning stage of this audit we considered the likelihood of irregularities around laws and regulations relevant to the charity, including enquiry of management and those charged with governance. These were also discussed during the audit planning meeting held by the team. We reviewed the charity's systems and controls in place, and formed an assessment as to their operational effectiveness.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to:

- The financial reporting standard; FRS102
- Health and safety
- Employment Law

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

During the course of this audit the team discussed this area with senior members of the charity's staff and also carried out a review of legal expenses for evidence of any issues.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

We are therefore of the opinion that given the risk level identified, our procedures planned and undertaken, are adequate for detecting irregularities.

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 Report of the Independent Auditors.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ashdown Hurrey Auditors Limited
Statutory Auditor
20 Havelock Road
Hastings
East Sussex
TN34 1BP

20 May 2025

LITTLE GATE FARM

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, legacies and grants	2	474,420	263,482	737,902	875,845
Other activities	3	648,538	-	648,538	556,004
Investment income	4	2,005	-	2,005	995
Other income		1,360	-	1,360	1,551
Total		<u>1,126,323</u>	<u>263,482</u>	<u>1,389,805</u>	<u>1,434,395</u>
EXPENDITURE ON					
Raising funds	5	45,322	-	45,322	32,005
Charitable activities	6				
General		19,321	-	19,321	12,080
Charitable Activities		1,287,743	265,408	1,553,151	1,436,902
Other		10,800	-	10,800	6,600
Total		<u>1,363,186</u>	<u>265,408</u>	<u>1,628,594</u>	<u>1,487,587</u>
NET INCOME/(EXPENDITURE)		(236,863)	(1,926)	(238,789)	(53,192)
RECONCILIATION OF FUNDS					
Total funds brought forward		409,243	1,926	411,169	464,361
TOTAL FUNDS CARRIED FORWARD		<u><u>172,380</u></u>	<u><u>-</u></u>	<u><u>172,380</u></u>	<u><u>411,169</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

BALANCE SHEET
31 AUGUST 2024

	Notes	Unrestricted funds £	Restricted funds £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	13	42,899	-	42,899	50,436
CURRENT ASSETS					
Debtors	14	98,997	2,500	101,497	50,153
Prepayments and accrued income		76,562	-	76,562	99,211
Cash at bank and in hand		20,423	55,201	75,624	260,294
		<u>195,982</u>	<u>57,701</u>	<u>253,683</u>	<u>409,658</u>
CREDITORS					
Amounts falling due within one year	15	(66,501)	(57,701)	(124,202)	(48,925)
NET CURRENT ASSETS		<u>129,481</u>	<u>-</u>	<u>129,481</u>	<u>360,733</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>172,380</u>	<u>-</u>	<u>172,380</u>	<u>411,169</u>
NET ASSETS		<u>172,380</u>	<u>-</u>	<u>172,380</u>	<u>411,169</u>
FUNDS	17				
Unrestricted funds				172,380	409,243
Restricted funds				-	1,926
TOTAL FUNDS				<u>172,380</u>	<u>411,169</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 19 May 2025 and were signed on its behalf by:

L Bennett - Trustee

S J Blizzard - Trustee

J Hassell OBE - Trustee

LITTLE GATE FARM

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	31.8.24 £	31.8.23 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(186,675)</u>	<u>(13,180)</u>
Net cash used in operating activities		<u>(186,675)</u>	<u>(13,180)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(12,250)
Interest received		<u>2,005</u>	<u>995</u>
Net cash provided by/(used in) investing activities		<u>2,005</u>	<u>(11,255)</u>
Change in cash and cash equivalents in the reporting period		<u>(184,670)</u>	<u>(24,435)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>260,294</u>	<u>284,729</u>
Cash and cash equivalents at the end of the reporting period		<u><u>75,624</u></u>	<u><u>260,294</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2024

1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.24	31.8.23
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(238,789)	(53,192)
Adjustments for:		
Depreciation charges	7,537	14,700
Interest received	(2,005)	(995)
(Increase)/decrease in debtors	(28,695)	8,525
Increase in creditors	75,277	17,782
Net cash used in operations	<u>(186,675)</u>	<u>(13,180)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.23	Cash flow	At 31.8.24
	£	£	£
Net cash			
Cash at bank and in hand	<u>260,294</u>	<u>(184,670)</u>	<u>75,624</u>
	<u>260,294</u>	<u>(184,670)</u>	<u>75,624</u>
Total	<u>260,294</u>	<u>(184,670)</u>	<u>75,624</u>

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts, the trustees are confident that the charity has sufficient financial resources to continue the operations for at least the next 12 months. The trustees have also considered the potential risks and mitigation strategies to ensure financial resilience for the future. Therefore the financial statements have been prepared on a going concern basis.

Income

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

Accrued income is recognised in relation to income for services provided by the charity during the accounting period but which have not been invoiced until after the balance sheet date.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- over term of lease
Plant and machinery	- 25 % on reducing balance
Fixtures and fittings	- 25 % on reducing balance
Motor vehicles	- 25 % on reducing balance
Computer equipment	- 33 % on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

1. ACCOUNTING POLICIES - continued

Government grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

2. DONATIONS, LEGACIES AND GRANTS

	31.8.24	31.8.23
	£	£
Donations	47,488	41,823
Grants	640,414	834,022
Grants for College	50,000	-
	<u>737,902</u>	<u>875,845</u>

Grants received, included in the above, are as follows:

	31.8.24	31.8.23
	£	£
Other grants	<u>640,414</u>	<u>834,022</u>

3. OTHER ACTIVITIES

	31.8.24	31.8.23
	£	£
Fundraising events	51,817	27,144
Shop income	11,450	8,059
Income from service users	582,930	519,949
Gardening Services	2,341	852
	<u>648,538</u>	<u>556,004</u>

4. INVESTMENT INCOME

	31.8.24	31.8.23
	£	£
Deposit account interest	<u>2,005</u>	<u>995</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

5. RAISING FUNDS

Raising donations and legacies

31.8.24	31.8.23
£	£
45,322	31,814
<u>45,322</u>	<u>31,814</u>

Fund Raising Expenses

Other trading activities

31.8.24	31.8.23
£	£
-	191
<u>-</u>	<u>191</u>

Bad debts

Aggregate amounts

45,322	32,005
<u>45,322</u>	<u>32,005</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
General	6,000	13,321	19,321
Charitable Activities	1,542,544	10,607	1,553,151
	<u>1,548,544</u>	<u>23,928</u>	<u>1,572,472</u>

7. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Other resources expended	-	-	10,800	10,800
General	-	13,321	-	13,321
Charitable Activities	7,537	3,070	-	10,607
	<u>7,537</u>	<u>16,391</u>	<u>10,800</u>	<u>34,728</u>

8. AUDITORS' REMUNERATION

	31.8.24 £	31.8.23 £
Fees payable to the charity's auditors for the audit of the charity's financial statements	9,000	5,500
Other non-audit services	<u>1,800</u>	<u>1,100</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

10. STAFF COSTS

	31.8.24	31.8.23
	£	£
Wages and salaries	1,214,899	1,102,694
Social security	76,748	68,918
Other pension costs	19,762	17,304
Other costs	4,715	6,180
	<u>1,316,124</u>	<u>1,195,096</u>

The average monthly number of employees during the year was as follows:

	31.8.24	31.8.23
Average number of employees	<u>84</u>	<u>78</u>

No employees received emoluments in excess of £60,000.

Key management roles

Total employee benefit under FRS 102: £187,253

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations, legacies and grants	507,885	367,960	875,845
Other activities	556,004	-	556,004
Investment income	995	-	995
Other income	1,551	-	1,551
Total	<u>1,066,435</u>	<u>367,960</u>	<u>1,434,395</u>
EXPENDITURE ON			
Raising funds	32,005	-	32,005
Charitable activities			
General	12,080	-	12,080
Charitable Activities	1,064,299	372,603	1,436,902
Other	6,600	-	6,600
Total	<u>1,114,984</u>	<u>372,603</u>	<u>1,487,587</u>
NET INCOME/(EXPENDITURE)	(48,549)	(4,643)	(53,192)

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	457,792	6,569	464,361
TOTAL FUNDS CARRIED FORWARD	<u>409,243</u>	<u>1,926</u>	<u>411,169</u>

12. ANALYSIS OF THE NET MOVEMENT IN RESTRICTED FUNDS

Little Gate Farm furthered its objectives in 2016 by investing in a charcoal retort and this was purchased in February 2016 at a cost of £19,260.

The following represents the decrease in resources available to deploy in undertaking future activities:-

	£
Total restricted funds reserves per statement of financial activities	1,444
Less: Restricted funds expended on functional fixed assets	(19,260)
Accumulated depreciation on functional fixed assets	17,816
Available restricted funds reserves as at the year end	<u>-</u>

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2023 and 31 August 2024	<u>31,700</u>	<u>23,884</u>	<u>211</u>
DEPRECIATION			
At 1 September 2023	6,340	21,461	173
Charge for year	<u>1,268</u>	<u>606</u>	<u>10</u>
At 31 August 2024	<u>7,608</u>	<u>22,067</u>	<u>183</u>
NET BOOK VALUE			
At 31 August 2024	<u>24,092</u>	<u>1,817</u>	<u>28</u>
At 31 August 2023	<u>25,360</u>	<u>2,423</u>	<u>38</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

13. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2023 and 31 August 2024	48,517	5,028	109,340
DEPRECIATION			
At 1 September 2023	25,902	5,028	58,904
Charge for year	5,653	-	7,537
At 31 August 2024	31,555	5,028	66,441
NET BOOK VALUE			
At 31 August 2024	16,962	-	42,899
At 31 August 2023	22,615	-	50,436

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade debtors	79,611	42,604
Other debtors	2,923	2,923
Prepayments	18,963	4,626
	101,497	50,153

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.24 £	31.8.23 £
Trade creditors	20,873	9,461
Taxation and social security	24,035	16,761
Other creditors	79,294	22,703
	124,202	48,925

16. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.24 £	31.8.23 £
Within one year	21,084	29,300
Between one and five years	67,200	70,710
	88,284	100,010

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

17. MOVEMENT IN FUNDS

	At 1.9.23 £	Net movement in funds £	Transfers between funds £	At 31.8.24 £
Unrestricted funds				
General fund	248,243	(236,863)	161,000	172,380
Designated funds	161,000	-	(161,000)	-
	<u>409,243</u>	<u>(236,863)</u>	<u>-</u>	<u>172,380</u>
Restricted funds				
SSE	600	(600)	-	-
Bernard Sunley Foundation	499	(499)	-	-
Spear Charitable Foundation	200	(200)	-	-
Clothworkers	627	(627)	-	-
	<u>1,926</u>	<u>(1,926)</u>	<u>-</u>	<u>-</u>
TOTAL FUNDS	<u><u>411,169</u></u>	<u><u>(238,789)</u></u>	<u><u>-</u></u>	<u><u>172,380</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,126,323	(1,363,186)	(236,863)
Restricted funds			
Sussex Community Foundation	5,000	(5,000)	-
Isobel Blackman Fund	5,000	(5,000)	-
SSE	-	(600)	(600)
Henry Smith	65,000	(65,000)	-
Bernard Sunley Foundation	-	(499)	(499)
Spear Charitable Foundation	-	(200)	(200)
Chalk Cliff Trust	5,000	(5,000)	-
Clothworkers	-	(627)	(627)
Ted Baker Trust	6,000	(6,000)	-
CLA Charitable Trust	5,000	(5,000)	-
Garfield Weston Foundation	30,000	(30,000)	-
Lawson Trust	10,000	(10,000)	-
CAF	1,000	(1,000)	-
ESCC - HAF	14,728	(14,728)	-
Percy Bilton	2,264	(2,264)	-
Sussex Community Trust	500	(500)	-
The National Lottery	71,250	(71,250)	-
Groundwork	5,000	(5,000)	-
Masonic Charitable	20,441	(20,441)	-
Ernest Klein	4,299	(4,299)	-
Magdalen & Lasher	2,000	(2,000)	-
ESCC - Life More Ordinary	2,000	(2,000)	-
ESCC - Short Breaks	9,000	(9,000)	-
	<u>263,482</u>	<u>(265,408)</u>	<u>(1,926)</u>
TOTAL FUNDS	<u><u>1,389,805</u></u>	<u><u>(1,628,594)</u></u>	<u><u>(238,789)</u></u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

17. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.22 £	Net movement in funds £	Transfers between funds £	At 31.8.23 £
Unrestricted funds				
General fund	326,792	(48,549)	(30,000)	248,243
Designated funds	131,000	-	30,000	161,000
	<u>457,792</u>	<u>(48,549)</u>	<u>-</u>	<u>409,243</u>
Restricted funds				
Isobel Blackman Fund	4,000	(4,000)	-	-
SSE	800	(200)	-	600
Bernard Sunley Foundation	666	(167)	-	499
Spear Charitable Foundation	267	(67)	-	200
Clothworkers	836	(209)	-	627
	<u>6,569</u>	<u>(4,643)</u>	<u>-</u>	<u>1,926</u>
TOTAL FUNDS	<u>464,361</u>	<u>(53,192)</u>	<u>-</u>	<u>411,169</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

17. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,066,435	(1,114,984)	(48,549)
Restricted funds			
Hedley	1,000	(1,000)	-
Isobel Blackman Fund	-	(4,000)	(4,000)
Ernest Klenwort	13,000	(13,000)	-
SSE	-	(200)	(200)
Henry Smith	62,500	(62,500)	-
Bernard Sunley Foundation	-	(167)	(167)
Spear Charitable Foundation	-	(67)	(67)
Clothworkers	-	(209)	(209)
Magdalen and Lasher	4,000	(4,000)	-
Ted Baker Trust	5,100	(5,100)	-
Children in Need	28,617	(28,617)	-
East Sussex County Council	4,534	(4,534)	-
Garfield Weston Foundation	30,000	(30,000)	-
CAF	30,700	(30,700)	-
Sussex Community Trust	10,000	(10,000)	-
The National Lottery	110,693	(110,693)	-
Groundwork	375	(375)	-
Cullum Family Trust	25,000	(25,000)	-
Masonic Charitable	20,441	(20,441)	-
Power to Change	10,000	(10,000)	-
Spencer Wills Trust	5,000	(5,000)	-
N + P NIES Award	3,000	(3,000)	-
The D'Oyly Carte	4,000	(4,000)	-
	<u>367,960</u>	<u>(372,603)</u>	<u>(4,643)</u>
TOTAL FUNDS	<u><u>1,434,395</u></u>	<u><u>(1,487,587)</u></u>	<u><u>(53,192)</u></u>

18. CAPITAL COMMITMENTS

At the year end, the charity had committed to purchasing a minibus. The minibus was received in October 2024. A deposit of £2,500 had been paid prior to the year end, which is included within other debtors within the financial statements.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2024

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

20. POST BALANCE SHEET EVENTS

From September 2024, the charity opened a educational college to post 16 year old students through 2 study programmes. There were 20 students who started at the college from September.

Grant funding of £50,000 was received prior to the year end for set up costs, including consultancy, recruitment and training cost. This funding was spent prior to the commencement of the college in September.

21. RESERVES POLICY

At the year end the charity held reserves of £172,380, of which £114,680 was unrestricted. The £114,680 free reserves are held for general expenditure and running costs of the charity.

The following amounts were received during the 2024 year for expenditure being incurred in 2025 and have been included as restricted deferred income:

- £27,700 has been received in advance for the classroom,
- £30,000 has been received in advance for the minibus.

LITTLE GATE FARM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	31.8.24 £	31.8.23 £
INCOME AND ENDOWMENTS		
Donations, legacies and grants		
Donations	47,488	41,823
Grants	640,414	834,022
Grants for College	50,000	-
	737,902	875,845
Other activities		
Fundraising events	51,817	27,144
Shop income	11,450	8,059
Income from service users	582,930	519,949
Gardening Services	2,341	852
	648,538	556,004
Investment income		
Deposit account interest	2,005	995
Other income		
Other income	1,360	1,551
Total incoming resources	1,389,805	1,434,395
EXPENDITURE		
Raising donations and legacies		
Fund Raising Expenses	45,322	31,814
Other trading activities		
Bad debts	-	191
Charitable activities		
Wages	1,246,833	1,180,693
Pensions	19,761	17,304
Training	2,746	11,401
Rates and water	432	2,575
Insurance	21,661	13,125
Light and heat	4,730	6,290
Telephone	10,764	7,509
Postage and stationery	4,505	3,553
Advertising	1,397	1,693
Sundries	22,520	18,509
Travel	29,177	34,520
Computer and software	25,487	17,858
Equipment costs	1,404	2,625
Premises expenses	55,926	53,816
Farm and animal expenses	4,778	7,091
Motor expenses	32,610	32,268
Carried forward	1,484,731	1,410,830

This page does not form part of the statutory financial statements

LITTLE GATE FARM

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2024

	31.8.24 £	31.8.23 £
Charitable activities		
Brought forward	1,484,731	1,410,830
Horticulture	4,199	4,675
Little Gate College costs	59,614	-
	<u>1,548,544</u>	<u>1,415,505</u>
Support costs		
Management		
Improvements to property	1,268	6,340
Plant and machinery	606	809
Fixtures and fittings	9	13
Motor vehicles	5,654	7,538
	<u>7,537</u>	<u>14,700</u>
Other		
Legal fees	539	6,268
Bookkeeping	409	379
Professional fees	15,443	12,130
	<u>16,391</u>	<u>18,777</u>
Governance costs		
Auditors' remuneration	9,000	5,500
Auditors' remuneration for non audit work	1,800	1,100
	<u>10,800</u>	<u>6,600</u>
Total resources expended	<u>1,628,594</u>	<u>1,487,587</u>
Net expenditure	<u>(238,789)</u>	<u>(53,192)</u>

This page does not form part of the statutory financial statements

LITTLE GATE FARM

England & Wales - Charity number 1153584

Accounts



LITTLE GATE ANNUAL REPORT YEAR END AUGUST 2023

10 YEARS OF LITTLE GATE



LITTLE GATE FARM

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Little Gate Supported Employment structure

Registered Charity: 1153584 (CHARITY INCORPORATED ORGANISATION (CIO))

Trustees

Chair	06/04/2014	Mr John Hassell	
Treasurer	29/08/2013	Mr Leigh Bennett	
	29/11/18	Mrs Sonia Blizzard	
	01/02/2022	Mrs Maxine Leigh	

CEO	1/1/2020	Mrs Andrea Randall-Smith	
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Business Address and registered office:

Little Gate Farm
Horseshoe Lane
Beckley
East Sussex
TN31 6RZ

Bankers

Lloyds Bank
17 Wellington Place
Hastings
East Sussex
TN341NX

Statutory Auditors

Ashdown Hurrey Auditors Limited
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Little Gate Farm is a charitable incorporated organization, the charity is governed through a foundation model constitution, and legal framework set out in the Charities Act 2011, which specifies that only trustees are members. Trustees are protected against contractual liabilities and have no liability to contribute to its assets and no personal responsibility for settling its debts. The Principle office is in England. Little Gate Farm charity is also known as Little Gate Supported Employment.

Little Gate Supported Employment is pleased to present its Annual Report for 2022/2023. This report highlights our Charity's accomplishments, financial performance, supported employment programs, and community engagement initiatives during the year. It demonstrates our commitment to empowering individuals with disabilities to achieve meaningful employment and inclusive community participation.

Organisational structure

The Trustees and CEO meet every 3 months formally, and minutes of these meetings are recorded, during these meetings Trustees are informed of all progress, activities, and issues by the CEO and Heads of Little Gate Farm, Little Gate Supported Employment program and the Finance and Fundraising. At present the trustees are made up of 4 members:

John Hassell OBE- *Independent Education Consultant and retired Head of special school*

Leigh Bennett- *Independent Financial advisor and parent.*

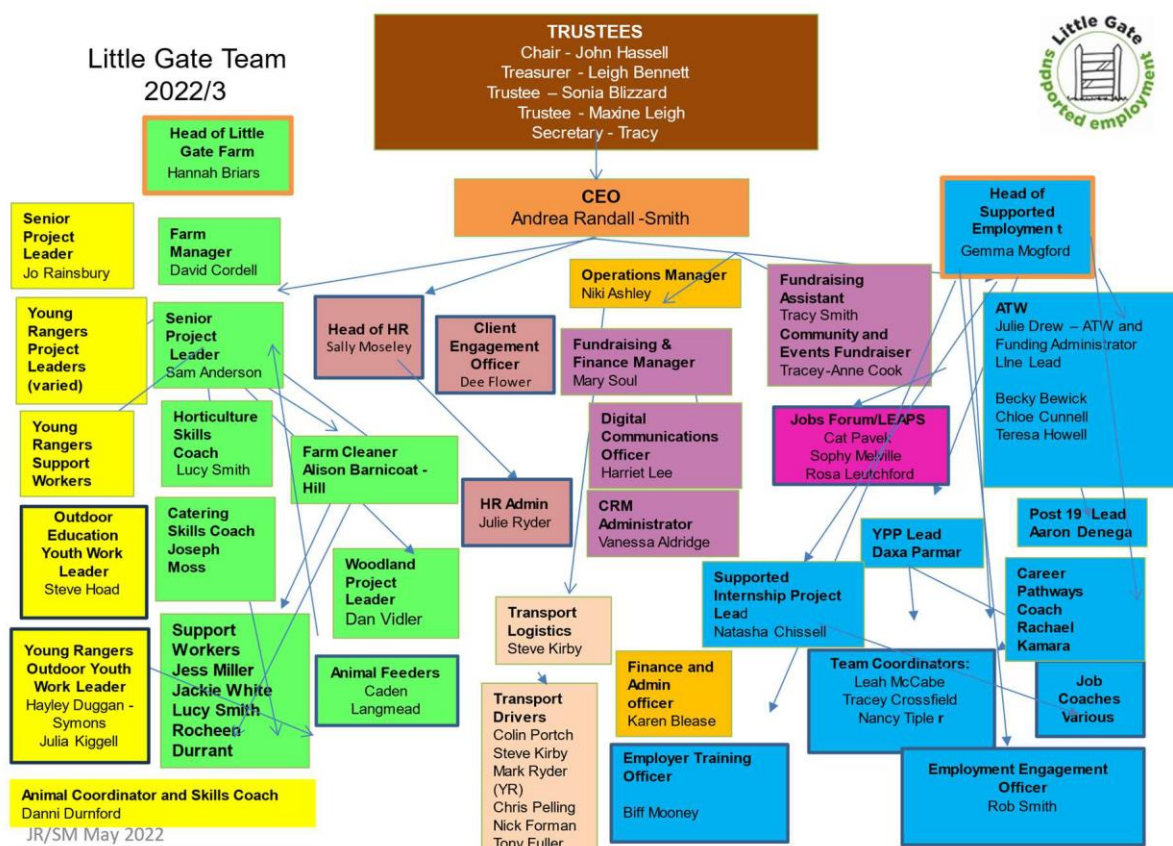
Sonia Blizzard – *Managing Director and parent.*

Maxine Leigh – *Social Care Educator*

There must be at least 3 trustees at any one time, and no more than 12. Trustees can serve for a maximum of 4 years, after which they become eligible for re-election.

The day-to-day responsibility is held by the CEO Andrea Randall-Smith, who is responsible for the provision of services, and ensures all contractual targets and key performance indicators are met. Other responsibilities include supervision and CPD of staff teams & volunteers, maintaining a high level of service, financial control and operational policy.

Staffing numbers are increasing in line with new projects and general growth of the organisation. We also have a pool of supply support staff for farm cover, employment support in the community and the children's Young Ranger project.



Risk Management

The Board of Trustees is committed to ensuring that the long-term health of Little Gate Supported Employment; is maintained through an effective risk management framework. Strategic decisions are consequently taken in the context of risk exposure arising from the charity's operations, and the resources available to manage this. The risk-management framework and register we have in place helps us to ensure that we identify and manage all key risks which could affect our ability to deliver our objectives and achieve our charitable aims. This reduces uncertainty and allows the charity to be innovative and to manage change effectively.

All employees have a role to play in reducing risk, through our internal processes of risk management, starting with robust risk assessments in all areas of the farm and in the community. Managing day-to-day risk is inherent in all farm activity from Woodland to Horticulture, and Supported employment in the wider community.

Accountability

The Board of Trustees has overall responsibility for establishing an effective system of internal control, including processes for the identification and management of risk. This is overseen through Internal Audit.

An internal audit of the risk management function is conducted each year which identifies that appropriate procedures and controls are in place to mitigate the key risks; with new potential risks identified and managed. The Little Gate Risk Register is updated annually.

Risk is classified as:

Strategic risk: These risks are overseen by the Board of Trustees. In turn the CEO Andrea Randall-Smith takes direct responsibility for the risks, to ensure the level of risk is managed so as not to threaten delivery of the charity's strategic objectives.

Operational risk: These risks concern the day-to-day activity which must be managed in order for the charity to operate effectively and compliantly. They are managed across the wider organisation by the CEO Andrea Randall-Smith, Head of Fundraising and Finance Mary Soul, Head of Little Gate Farm Hannah Briars, and Head of Supported Employment Gemma Mogford. The following table summarises the primary risks currently facing the charity, why they are significant and the main mitigation strategies.

Please also see the attached Risk Management Plan and Register (Appendix 1)

Risk	Impact on the Charity	Mitigation Strategy
New projects take time and resources to set up, potential risk to core work at Little Gate	Loss of focus and spread resources too thinly across the organisation.	Ensure organisation has the resources to grow new programmes before starting them ensure cashflow is aligned.
	Dilution of focus and mission drift	Ensure core operations are funded first.
		Updated risk management plan and register
Little Gate may not achieve budgeted income and fund-raising levels predicted for the coming year, and have insufficient cash flow to cover its operational costs	Little Gate will be become financially compromised	Staffing being the greatest cost, a risk management strategy is in place, a rolling cash flow allows us to see shortfalls.
	Little Gate could become less able to fulfil its objectives	A reserve is in place and has grown with the charity to cover the running costs for 3 months.
	Key, valued staff could be lost	Senior Staff are involved in the strategic development of the financial risk management plan and succession planning.
We may not meet our aspirational targets of placing adults into sustainable paid work in the local community	Our core purpose and mission would not be fulfilled	We work towards a realistic achievable KPI's (key performance indicators), which are assessed quarterly to ensure we are on target.
		Supported employment team's KPI are set-their success is measured against them.
		Networks are nurtured to ensure ongoing performance.
		Best practice training and mentorship is prioritised.

Inherent risks of Farm, woodland and farm animals, and a proportionate number of vulnerable children and adults with limited capacity to anticipate risk working onsite.	Daily risks not managed effectively. Ecoli, Tetanus, lone working, falls etc= fatal injury	All areas of the farm have current active risk assessments, as do each individual work trainee Managing risk is a shared responsibility
As the Supported Employment team grows, job coaches often work alone and visit individuals at home.	Job coaches could be at personal or perceived risk. Lone working job coaches are not adequately supervised	Little Gate Farm has a robust emergency plan in place All lone working job coaches to follow lone working policy and action plan. Supported employment team work closely with all job coaches across county and nationally. The SE team work with employers to ensure best practice

All risks are recorded and identified by Staff teams and all work trainees and areas are risk assessed. A comprehensive emergency plan is in place due to the location of the farm & inherent risks placed by the animals and woodland. Systems and procedures are in place to mitigate these risks.

External risks linked to contractual funding and grant acquisition is managed and reviewed by the Senior Leadership Team and Trustees, a risk management plan is also in place.

Objectives and Activities

The objects as defined by the Memorandum of Association:

Objectives

To develop the capacity and skills of the members of the socially disadvantaged community in such a way that they are better able to identify and help meet their needs, and to participate more fully in society.

Mission Statement

The overall aim of the charity is also expressed in our mission statement:

Mission: Little Gate enables adults and young people with learning disabilities and/or autism to fulfil their work potential. This entails pre-employment training, work experience and routes into work through Supported Employment.

The people who attend Little Gate are called Work Trainees. Work Trainees are usually adults with learning disabilities and/or Autism.

Little Gate Farm Program

Little Gate Farm provides employment training and skills for adults with Learning Disabilities and Autism in Hastings, Rother and Eastbourne in East Sussex, and some parts of Kent.

Our goal is to equip our learning-disabled adults and adults with Neuro Diverse conditions (Work Trainees) with the self-confidence and employment skills needed to go onto paid employment opportunities in the wider community.

We run 3 main programs:

Work Trainee Program

The project is running 5 days a week for Adult Work trainees 19 plus. We currently have 122 places filled across the 5 days and operate 4 minibuses which pick up Work Trainees from their homes in Hastings and Rother.

All work trainees are offered 2 free taster days and suitability to program is assessed, they then enter our 6 week ready to learn program, which is an assessment tool identifying learning needs and motivation. If successful during the 6 week assessment they will go into the Work Trainee program in preparation for going into paid work.

All Work trainees have progress goals, which they are involved in setting, and triangulated goals are evaluated with Work trainees and project leaders 8 weekly.

Work trainee learning is focused on Communication, Confidence, Work Skills and Independence in farm work, horticulture, cooking, woodland skills and animal care. The skills developed are transferable and help build resilience needed to go into paid work and establish a positive work ethic. Expectations are high, and Work Trainees are clear about their goals, and their purpose.

The primary aim of Little Gate Farm remains to see its work trainees move into long term paid employment. The objectives for achieving this aim lie primarily in the skills and training which work trainees develop by coming to LGF as Farm Work trainees; they then work with the Supported Employment Team to create work profiles, liaise with potential employers and work with job coaches to support them into paid work.

This is the 5 stages to this process as seen in the diagram below that as a Charity we continue to work with:

Stages of the supported employment program

The supported employment program has 5 different stages:

DISCOVERY

1

- induction to the supported employment program

- We will introduce you to the training and supported employment program
- You will begin training in employment skills on the farm
- You will identify which goals you want to work on

DEVELOPMENT

2

- learning skills while attending the farm

- You will be assigned a supported employment link person
- You will complete a vocational profile
- You will plan what work adjustments you might need
- You may try different work experience placements
- Finally, you will attend taster days for a paid job with a job coach

EMPLOYMENT WITH A JOB COACH

3

- starting in your new job

- You will start a paid job, supported by a job coach
- Your job coach will help you identify which goals to work on
- You will continue to develop work skills on the farm
- You will work on specific skills that will help you in your job
- As you become more confident at work, you will see your job coach less often

TRANSITION

4

- preparing for the next stage in life

- You will be working independently and your job coach won't be with you
- Your job coach will still be available if you need extra help
- You will continue to develop work skills on the farm
- You will start planning what you want to do when you leave Little Gate.
- You start attending the Little Gate jobs forum

GRADUATION

5

- leaving the farm

- You are able to work in a job without a job coach
- You can start other courses, clubs or training that interest you
- You can attend the Little Gate jobs forum
- You will graduate from Little Gate Farm
- Little Gate will still support you if needed

KPI for the retaining Farm work trainee attendance:

20 spaces filled each day Monday – Friday

Achieved 2022/2023 – Average 110 spaces filled each week

Supported Employment Program

Little Gate Supported Employment offers a range of programs and services tailored to meet the needs of our work trainees. The comprehensive approach focuses on skill development, job placement and ongoing support from job coaches, to ensure sustainable employment.

As soon as work trainees arrive at the farm, we are preparing them for paid employment. Little Gate Farm follows the model laid out by the British Association of Supported Employment. Each year we continue to work with the Occupational standards to ensure we are delivering a program that is best practice and high quality.

Our Employment Skills Training provides work trainees with essential job-related skills, such as CV writing, interview techniques and workplace etiquette.

Last year we placed 16 adults into paid jobs in Hastings and Rother. Our target was to place 16 work trainees in roles that they aspired to, that were within easy travel time from where they lived and had some opportunity for career progression.

Little Gate provides ongoing support that is personalised for the work trainee and employer.

KPI for SE Team Paid Placements:

16 Work Trainees into Paid Employment

Achieved 2021/2022 – 16 Adults into paid employment

Work experience

From September 2022 to the end of August 2023, we were able to continue the work experience programme in all sectors and provided 30 placements.

KPI for SE Team Work Experience Placements:

20 Work Experience Placements offered across sectors

Achieved 2021/2022 – 30 placements supported for work experience

Young People's program

This aim is consistent for the work completed through the Young People's Programme. This programme does not use the farm route for employment and serves young people aged 18-24 with an EHCP (Education and Health Care Plan). They complete a 15 week employability course (LEAPS) and are then placed on a Traineeship or Apprenticeship with an Employer and Independent Training Provider also using the support of a Job Coach to bridge any gaps.

This is a popular and successful programme for young people across Hastings, Rother and Eastbourne to complete a traineeship or apprenticeship.

As well as in work support from Job Coaches at a place of employment, there is education support from independent training providers to complete the traineeship or apprenticeship. The Government announced that Traineeships would no longer be offered after 21st July 2023. Those work trainees following this employment route would have periods of supported work experience in place of the Traineeships.

KPI for SE Team Young People's Programme:

10 starts for Traineeships and Apprenticeships

Achieved 2021/2022 10 starts for traineeships and apprenticeships

Pilot Supported Internship Partnership

In June 2022 we announced our proposed partnership with Glyne Gap Faculty to pilot a Supported Internship Project for 4 young people with additional needs. Glyne Gap Faculty were the Education Provider and Little Gate provided the employment education and in work placements. This has been a successful pilot. After reviewing the model of the Pilot, Trustees agreed with the Senior Leadership Team to carry on with Supported Internships. This has resulted in Little Gate applying to be registered as an Education Provider and develop 'Little Gate College' opening in September 2024.

Employer Engagement and Training Team

The Employer Engagement team consist of 1 employer engagement officer and an Employer Trainer. This continues to improve our networking and stakeholder potential for creating new and sustainable work opportunities. The offer of Employer Training has improved our initial relationships with employers; helped to improve employment pathways for our work trainees and support the sustainability of placements. We have strengthened partnerships with local businesses resulting in creating new job placements for our work trainees. The Employer Trainer also provides strategy coaching for specific work trainees in placements.

Education Contracts

Little Gate continued to offer Education Contracts to some special schools and mainstream schools in the area, for those children with and without an EHCP. This was offered 4 days a week at the farm during term time. There is a set curriculum taught by various members of the Young Ranger/Farm staff supported by the school staff also.

Young Ranger Program

In 2022/2023 our strategic objective was to deliver 70 respite days for young learning-disabled children in Hastings and Rother across all school holidays. By the end of August 2022, we had delivered 70 respite days across the year.

Social Enterprise and learning opportunities

Charcoal: This year we have continued to produce and sell charcoal as a small farm social enterprise.

Weddings & Events Venue: Little Gate were able to host 4 wedding receptions and private events this year. We continue to offer Weddings via our website and have bookings for 2024. Work trainees are interviewed, trained to serve behind the bar and at the events as paid work experience.

Cut flower project: This year we have continued to grow the cut flower project. This has been a successful year as we continue to partner with 2 florists and continued to sell at a local market.

Whilst alternative income streams are not the primary focus for our social enterprise programs, the learning opportunities they provide are, however, all Social Enterprise programs at Little Gate Farm, have financial KPI'S (key performance indicators) alongside learning objectives. It has proven to support work trainees in performing better for other work placements after their experience within the Social Enterprise teams at the farm.

East Sussex Supported Employment Forum

Little Gate began the East Sussex Supported Employment Forum in 2018. East Sussex County Council now commission Little Gate to deliver this. The forum includes other providers of Supported Employment across the county, schools, colleges, charities, East Sussex County Council childrens and adult services. This is a very successful and supportive forum improving best practice and mapping good quality provision across the county.

Social Impact 2022/23

- **Adult Programme -We placed 16 adults with Learning disabilities or Autism in paid work in Hastings and Rother.**
- **Adult Programme – We delivered 30 work experience placements offered across different sectors.**
- **Young people's programme -To train and place 10 young people in Traineeships and Apprenticeships – 10 were started within this year.**
- **We offered places to 84 work trainees at the farm across 5 days.**
- **The supported employment team works 7 days a week dependant on Employment requirements.**
- **We provided 70 respite days during holidays for young learning-disabled children aged 8-21yrs. This programme is enriched and high quality,well received and utilised by families.**
- **We started the 5th year of the cut flower enterprise and sold to 3 outlets.**

Please see the attached 10 year impact statement for the last 10 years of Little Gate Charity work.

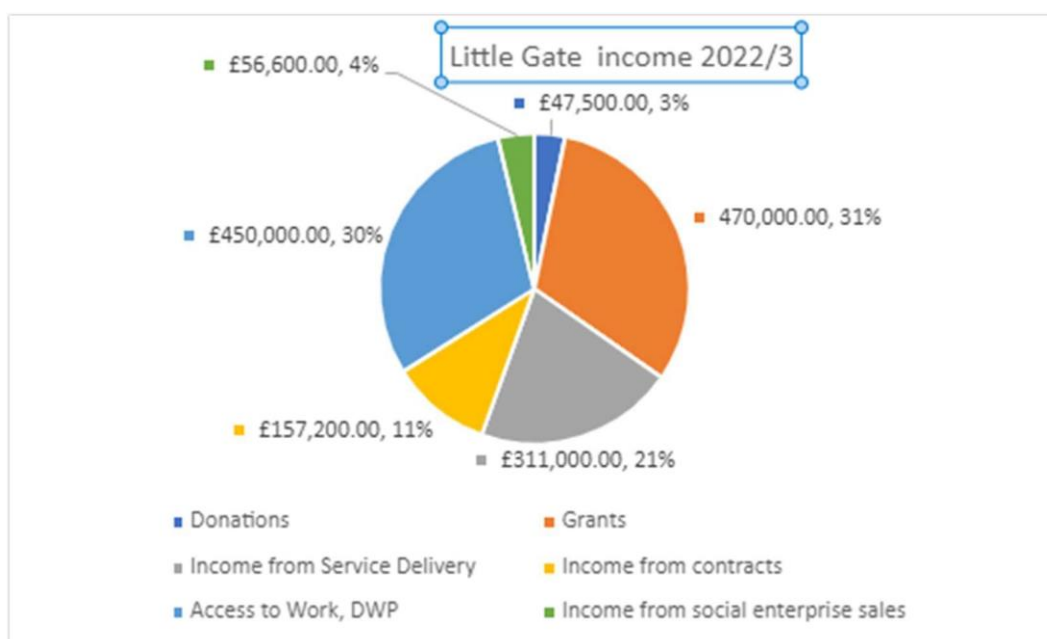
Financial Review

We have a variety of income streams most particularly, we are funded through ESCC, DWP Access to work and Trusts and foundations.

We have regular funding from ESCC for work trainees attending the farm and have developed some specific support programmes and contracts for certain individuals.

We continue to focus on developing a variety of financial income streams, and the Access to Work income from DWP has increased.

It is the policy of Little Gate to have a surplus of three months recurring expenditure and operating costs in reserve should the charity experience a sudden drop in funding. This is so activities can continue whilst additional funds are sought.



Our income streams look very similar to the previous financial year. A reduction in the percentage of grants to 34%. Access to Work funding now provides 30% of our income and income from grants is 31%.

Successes and growth measured against key objectives set for 2022/2023:

Primary Objectives

1. **To manage the development of the Senior Leadership Team.** This is a continuous process, and the team is strong including varied capabilities for each member. The team is working together sharing strategic viewpoints of each area of the Charity.
2. **To continue to place 16 adults into paid employment in Hastings, Rother and Eastbourne in new businesses and sectors.** 16 adults were placed into paid employment, and most have remained in their roles. The sectors continue to increase and diversify.

3. **To continue to develop the young people's program processes providing Apprenticeships & Traineeships across county.** This programme continues to be consolidated for Apprenticeships and a replacement of further work experience placements to replace the Traineeship placements.
4. **To continue to provide at least 20 work experience opportunities for Work trainees in various sectors.** 30 Work Experience placements took place.
5. **To develop plans for the Young Ranger Programme.** There is a new staff team created for the Young Ranger Project. Jo who leads the Young Ranger and Education groups continuously reviews and improves the process for arranging the groups of children attending, staffing and the new CRM requirements.
6. **To focus on the development of the Cut Flower Project Social Enterprise.** A new Cut Flower Social Enterprise Leader has been employed and is working with the staff team and work trainees to develop the project.
7. **To increase the Trustee membership/numbers sourcing skills required for the board.** Another person was sourced to investigate becoming a Trustee but decided not to join the board at this moment. This is an agenda item at each meeting to discuss suitable applicants.

Little Gate Farm Strategic objectives for 2023/2024:

Primary Objectives

1. **To continue to develop the Senior Leadership Team.** In 2024 the Senior Leadership Team will consist of 5 people due to the introduction of 'Little Gate College'.
2. **To continuously review and improve our Supported Employment programmes to meet the evolving needs of our work trainees and employers, to enable us to place 16 adults into paid employment in Hastings and Rother in new businesses and sectors.**
3. **To strengthen our partnerships with local businesses to continue to develop the Young People's Program providing Apprenticeships and Little Gate College opportunities across county.**
4. **To continue to provide at least 25 work experience opportunities for Work trainees in various sectors.**
5. **Following the successful completion of the Pilot Supported Internship Program, we will prepare and open 'Little Gate College' to deliver 2 study programmes – Future Ready and Supported Internships for students aged 16-24 with Education and Health Care plans. The college programme will accept 20 students in total. The college will open in September 2024 and Little Gate will be a registered Education Provider for the College.**
6. **To continue to develop a plan for the Young Ranger Program including the connection and transition to Little Gate College, Young People's Programme and Farm Employment routes.**
7. **To apply to turn the Education Group provision developed at the farm, into an Alternative Provision and be listed on the East Sussex County Council Alternative Provision Directory.**

- 8. To increase the Trustee membership/numbers sourcing skills required for the board. To complete a skills audit with Trustees to help attract new suitable members.**

We continue to be grateful for the wide range of support we receive from the local and wider community, in the form of donations, grants, volunteers, pro-bono support and guidance.

We are grateful to our young rangers and work trainees, whose dedication and resilience inspire us every day.

Thank you to local businesses and employers who have provided job opportunities and fostered inclusive workplaces.

Thank you to our dedicated staff, volunteers and board members for their commitment and passion.

Approved by order of the board of trustees on 26 June 2024 and signed on its behalf by:

Mr John Hassell
Chair of Trustees

LITTLE GATE FARM

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 AUGUST 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 board of trustees on 26 June 2024 and signed on its behalf by:

J Hassell - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LITTLE GATE FARM

Opinion

We have audited the financial statements of Little Gate Farm (the 'charity') for the year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2023 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LITTLE GATE FARM

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

During the planning stage of this audit we considered the likelihood of irregularities around laws and regulations relevant to the charity, including enquiry of management and those charged with governance. These were also discussed during the audit planning meeting held by the team. We reviewed the charity's systems and controls in place, and formed an assessment as to their operational effectiveness.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to:

- The financial reporting standard; FRS102
- Health and safety
- Employment Law

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

During the course of this audit the team discussed this area with senior members of the charity's staff and also carried out a review of legal expenses for evidence of any issues.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

We are therefore of the opinion that given the risk level identified, our procedures planned and undertaken, are adequate for detecting irregularities.

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 Report of the Independent Auditors.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ashdown Hurrey Auditors Limited
Statutory Auditor
20 Havelock Road
Hastings
East Sussex
TN34 1BP

26 June 2024

LITTLE GATE FARM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations, legacies and grants	2	507,885	367,960	875,845	913,494
Other activities	3	556,004	-	556,004	406,524
Investment income	4	995	-	995	30
Other income	5	1,551	-	1,551	501
Total		<u>1,066,435</u>	<u>367,960</u>	<u>1,434,395</u>	<u>1,320,549</u>
EXPENDITURE ON					
Raising funds	6	32,005	-	32,005	25,695
Charitable activities	7				
General		12,080	-	12,080	32,658
Charitable Activities		1,064,299	372,603	1,436,902	1,242,843
Other		6,600	-	6,600	8,160
Total		<u>1,114,984</u>	<u>372,603</u>	<u>1,487,587</u>	<u>1,309,356</u>
NET INCOME/(EXPENDITURE)		(48,549)	(4,643)	(53,192)	11,193
RECONCILIATION OF FUNDS					
Total funds brought forward		457,792	6,569	464,361	453,168
TOTAL FUNDS CARRIED FORWARD		<u><u>409,243</u></u>	<u><u>1,926</u></u>	<u><u>411,169</u></u>	<u><u>464,361</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

BALANCE SHEET 31 AUGUST 2023

	Notes	Unrestricted funds £	Restricted funds £	31.8.23 Total funds £	31.8.22 Total funds £
FIXED ASSETS					
Tangible assets	14	48,510	1,926	50,436	52,886
CURRENT ASSETS					
Debtors	15	50,153	-	50,153	35,939
Prepayments and accrued income		99,211	-	99,211	121,949
Cash at bank and in hand		260,294	-	260,294	284,729
		<u>409,658</u>	<u>-</u>	<u>409,658</u>	<u>442,617</u>
CREDITORS					
Amounts falling due within one year	16	(48,925)	-	(48,925)	(31,142)
NET CURRENT ASSETS		<u>360,733</u>	<u>-</u>	<u>360,733</u>	<u>411,475</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		409,243	1,926	411,169	464,361
NET ASSETS		<u>409,243</u>	<u>1,926</u>	<u>411,169</u>	<u>464,361</u>
FUNDS	18				
Unrestricted funds				409,243	457,792
Restricted funds				1,926	6,569
TOTAL FUNDS				<u>411,169</u>	<u>464,361</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 June 2024 and were signed on its behalf by:

L Bennett - Trustee

S J Blizzard - Trustee

J Hassell OBE - Trustee

The notes form part of these financial statements

LITTLE GATE FARM

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	31.8.23 £	31.8.22 £
Cash flows from operating activities			
Cash generated from operations	1	(13,180)	4,767
Net cash (used in)/provided by operating activities		(13,180)	4,767
Cash flows from investing activities			
Purchase of tangible fixed assets		(12,250)	-
Interest received		995	30
Net cash (used in)/provided by investing activities		(11,255)	30
Change in cash and cash equivalents in the reporting period		(24,435)	4,797
Cash and cash equivalents at the beginning of the reporting period		284,729	279,932
Cash and cash equivalents at the end of the reporting period		260,294	284,729

The notes form part of these financial statements

LITTLE GATE FARM

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.23 £	31.8.22 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(53,192)	11,193
Adjustments for:		
Depreciation charges	14,700	7,094
Interest received	(995)	(30)
Decrease/(increase) in debtors	8,524	(28,629)
Increase in creditors	17,783	15,139
Net cash (used in)/provided by operations	<u>(13,180)</u>	<u>4,767</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.22 £	Cash flow £	At 31.8.23 £
Net cash			
Cash at bank and in hand	284,729	(24,435)	260,294
	<u>284,729</u>	<u>(24,435)</u>	<u>260,294</u>
Total	<u>284,729</u>	<u>(24,435)</u>	<u>260,294</u>

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Income

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

Accrued income is recognised in relation to income for services provided by the charity during the accounting period but which have not been invoiced until after the balance sheet date.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- over term of lease
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Government grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

2. DONATIONS, LEGACIES AND GRANTS

	31.8.23	31.8.22
	£	£
Donations	41,823	68,174
Grants	834,022	845,320
	<u>875,845</u>	<u>913,494</u>

Grants received, included in the above, are as follows:

	31.8.23	31.8.22
	£	£
Other grants	<u>834,022</u>	<u>845,320</u>

3. OTHER ACTIVITIES

	31.8.23	31.8.22
	£	£
Fundraising events	27,144	22,402
Shop income	8,059	7,936
Income from horse livery	-	695
Income from service users	519,949	374,071
Income from training	-	750
Gardening Services	852	670
	<u>556,004</u>	<u>406,524</u>

4. INVESTMENT INCOME

	31.8.23	31.8.22
	£	£
Deposit account interest	<u>995</u>	<u>30</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

5. OTHER INCOME

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	31.08.23 £	31.08.22 £
Coronavirus Job Retention Scheme (CJRS)	-	348
	-	348

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

Other Income	1,551	153
	<u>1,551</u>	<u>501</u>

6. RAISING FUNDS

Raising donations and legacies

	31.8.23 £	31.8.22 £
Fund Raising Expenses	31,814	25,641

Other trading activities

	31.8.23 £	31.8.22 £
Bad debts	191	54
Aggregate amounts	<u>32,005</u>	<u>25,695</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
General	-	12,080	12,080
Charitable Activities	1,415,505	21,397	1,436,902
	<u>1,415,505</u>	<u>33,477</u>	<u>1,448,982</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

8. SUPPORT COSTS

	Management	Other	Governance costs	Totals
	£	£	£	£
Other resources expended	-	-	6,600	6,600
General	-	12,080	-	12,080
Charitable Activities	14,700	6,697	-	21,397
	<u>14,700</u>	<u>18,777</u>	<u>6,600</u>	<u>40,077</u>

9. AUDITORS' REMUNERATION

	31.8.23	31.8.22
	£	£
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,500	5,300
Other non-audit services	<u>1,100</u>	<u>2,860</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

11. STAFF COSTS

	31.8.23	31.8.22
	£	£
Wages and salaries	1,102,694	942,313
Social security	68,918	54,807
Other pension costs	17,304	13,675
Other costs	6,180	12,798
	<u>1,195,096</u>	<u>1,023,593</u>

The average monthly number of employees during the year was as follows:

31.8.23	31.8.22
<u>78</u>	<u>74</u>

No employees received emoluments in excess of £60,000.

Key management roles

Total employee benefit under FRS 102: £209,303

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations, legacies and grants	480,670	432,824	913,494
Other activities	406,524	-	406,524
Investment income	30	-	30
Other income	501	-	501
Total	887,725	432,824	1,320,549
EXPENDITURE ON			
Raising funds	25,695	-	25,695
Charitable activities			
General	32,658	-	32,658
Charitable Activities	803,411	439,432	1,242,843
Other	8,160	-	8,160
Total	869,924	439,432	1,309,356
NET INCOME/(EXPENDITURE)	17,801	(6,608)	11,193
RECONCILIATION OF FUNDS			
Total funds brought forward	439,991	13,177	453,168
TOTAL FUNDS CARRIED FORWARD	457,792	6,569	464,361

13. ANALYSIS OF THE NET MOVEMENT IN RESTRICTED FUNDS

Little Gate Farm furthered its objectives in 2016 by investing in a charcoal retort and this was purchased in February 2016 at a cost of £19,260.

The following represents the decrease in resources available to deploy in undertaking future activities:-

	£
Total restricted funds reserves per statement of financial activities	1,926
Less: Restricted funds expended on functional fixed assets	(19,260)
Accumulated depreciation on functional fixed assets	17,334
Available restricted funds reserves as at the year end	-

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

14. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2022	31,700	23,884	211
Additions	-	-	-
At 31 August 2023	31,700	23,884	211
DEPRECIATION			
At 1 September 2022	-	20,652	161
Charge for year	6,340	809	12
At 31 August 2023	6,340	21,461	173
NET BOOK VALUE			
At 31 August 2023	25,360	2,423	38
At 31 August 2022	31,700	3,232	50
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2022	36,267	5,028	97,090
Additions	12,250	-	12,250
At 31 August 2023	48,517	5,028	109,340
DEPRECIATION			
At 1 September 2022	18,363	5,028	44,204
Charge for year	7,539	-	14,700
At 31 August 2023	25,902	5,028	58,904
NET BOOK VALUE			
At 31 August 2023	22,615	-	50,436
At 31 August 2022	17,904	-	52,886

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23 £	31.8.22 £
Trade debtors	42,604	35,939
Other debtors	2,923	-
Prepayments	4,626	-
	50,153	35,939

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued **FOR THE YEAR ENDED 31 AUGUST 2023**

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.23	31.8.22
	£	£
Trade creditors	9,461	8,827
Taxation and social security	16,761	14,173
Other creditors	22,703	8,142
	<u>48,925</u>	<u>31,142</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.23	31.8.22
	£	£
Within one year	29,300	13,500
Between one and five years	70,710	54,000
In more than five years	-	11,250
	<u>100,010</u>	<u>78,750</u>

18. MOVEMENT IN FUNDS

	At 1.9.22	Net movement in funds	Transfers between funds	At 31.8.23
	£	£	£	£
Unrestricted funds				
General fund	326,792	(48,549)	(30,000)	248,243
Designated funds	131,000	-	30,000	161,000
	<u>457,792</u>	<u>(48,549)</u>	<u>-</u>	<u>409,243</u>
Restricted funds				
Isobel Blackman Fund	4,000	(4,000)	-	-
SSE	800	(200)	-	600
Bernard Sunley Foundation	666	(167)	-	499
Spear Charitable Foundation	267	(67)	-	200
Clothworkers	836	(209)	-	627
	<u>6,569</u>	<u>(4,643)</u>	<u>-</u>	<u>1,926</u>
TOTAL FUNDS	<u>464,361</u>	<u>(53,192)</u>	<u>-</u>	<u>411,169</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

18. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,066,435	(1,114,984)	(48,549)
Restricted funds			
Hedley	1,000	(1,000)	-
Isobel Blackman Fund	-	(4,000)	(4,000)
Ernest Klenwort	13,000	(13,000)	-
SSE	-	(200)	(200)
Henry Smith	62,500	(62,500)	-
Bernard Sunley Foundation	-	(167)	(167)
Spear Charitable Foundation	-	(67)	(67)
Clothworkers	-	(209)	(209)
Magdalen and Lasher	4,000	(4,000)	-
Ted Baker Trust	5,100	(5,100)	-
Children in Need	28,617	(28,617)	-
East Sussex County Council	4,534	(4,534)	-
Garfield Weston Foundation	30,000	(30,000)	-
CAF	30,700	(30,700)	-
Sussex Community Trust	10,000	(10,000)	-
The National Lottery	110,693	(110,693)	-
Groundwork	375	(375)	-
Cullum Family Trust	25,000	(25,000)	-
Masonic Charitable	20,441	(20,441)	-
Power to Change	10,000	(10,000)	-
Spencer Wills Trust	5,000	(5,000)	-
N + P NIES Award	3,000	(3,000)	-
The D'Oyly Carte	4,000	(4,000)	-
	<u>367,960</u>	<u>(372,603)</u>	<u>(4,643)</u>
TOTAL FUNDS	<u><u>1,434,395</u></u>	<u><u>(1,487,587)</u></u>	<u><u>(53,192)</u></u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

18. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	308,991	17,801	326,792
Designated funds	131,000	-	131,000
	<u>439,991</u>	<u>17,801</u>	<u>457,792</u>
Restricted funds			
Isobel Blackman Fund	-	4,000	4,000
SSE	1,067	(267)	800
Bernard Sunley Foundation	889	(223)	666
Spear Charitable Foundation	356	(89)	267
Lloyds Bank Foundation	6,050	(6,050)	-
Clothworkers	1,115	(279)	836
Social Investment Business	3,700	(3,700)	-
	<u>13,177</u>	<u>(6,608)</u>	<u>6,569</u>
TOTAL FUNDS	<u>453,168</u>	<u>11,193</u>	<u>464,361</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

18. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	887,725	(869,924)	17,801
Restricted funds			
Sussex Community Foundation	2,000	(2,000)	-
Rother DC	45,000	(45,000)	-
Isobel Blackman Fund	4,000	-	4,000
Thomas Bailey	15,000	(15,000)	-
SSE	-	(267)	(267)
Henry Smith	65,000	(65,000)	-
Bernard Sunley Foundation	(1)	(222)	(223)
Spear Charitable Foundation	-	(89)	(89)
Lloyds Bank Foundation	-	(6,050)	(6,050)
Chalk Cliff Trust	4,852	(4,852)	-
Clothworkers	-	(279)	(279)
Ted Baker Trust	1,000	(1,000)	-
Children in Need	15,913	(15,913)	-
Garfield Weston Foundation	30,000	(30,000)	-
St James Place Foundation	10,000	(10,000)	-
A Life More Ordinary	4,000	(4,000)	-
Social Investment Business	-	(3,700)	(3,700)
Education Futures Trust	1,327	(1,327)	-
Co-Op	1,566	(1,566)	-
ESCC - Infection Control Fund	33,592	(33,592)	-
ESCC - HAF	14,880	(14,880)	-
The National Lottery	85,000	(85,000)	-
Ironmongers	9,546	(9,546)	-
F/Flow Skipton	2,161	(2,161)	-
Groundwork	1,125	(1,125)	-
Cullum Family Trust	25,000	(25,000)	-
Masonic Charitable	20,441	(20,441)	-
Wooden Spoon	15,000	(15,000)	-
The Edward Gostling Foundation	20,000	(20,000)	-
The Screwfix Foundation	5,000	(5,000)	-
The Sir Jules Thor	1,000	(1,000)	-
ESCC - COMF	422	(422)	-
	<u>432,824</u>	<u>(439,432)</u>	<u>(6,608)</u>
TOTAL FUNDS	<u><u>1,320,549</u></u>	<u><u>(1,309,356)</u></u>	<u><u>11,193</u></u>

Description of Restricted Funds

Sussex Community Foundation: Jobs Forum
Rother DC: Supported Employment and TSI Training
Isobel Blackman Fund: Jobs Forum
Thomas Bailey: Supported Employment
SSE: Purchase of Charcoal Retort
Henry Smith: Work Training and Monday opening
Bernard Sunley Foundation: Purchase of Charcoal Retort
Spear Charitable Foundation: Purchase of Charcoal Retort
Lloyds Bank Foundation: Supported Employment Salaries

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2023

18. MOVEMENT IN FUNDS - continued

Chalk Cliff Trust: Work Training
Clothworkers: Purchase of Charcoal Retort
Ted Baker Trust: Work Training, healthy eating
Children in Need: Young Rangers
Garfield Weston Foundation: Work Training
St James Place Foundation: Work Training
A Life More Ordinary: Young Rangers
Social Investment Business: Feasibility Study
Education Futures Trust: Jobs Forum
Co-Op: Work Training
ESCC - Infection Control Fund: Infection Control
ESCC - HAF: Young Rangers
The National Lottery: Young people's programme, cost of living, supported apprenticeships
Ironmongers: Young Rangers
F/Flow Skipton: Young Rangers
Groundwork: Young Rangers
Cullum Family Trust: Supported Employment, employer trainer salary
Masonic Charitable: Supported Employment, LEAPS
Wooden Spoon: Work Training
The Edward Gostling Foundation: Work Training
The Screwfix Foundation: Work Training
The Sir Jules Thorne: Work Training
ESCC - COMF: Young Rangers
Hedley: Young Rangers
Ernest Kleinwort: Jobs Forum
Magdalen and Lasher: Young Rangers
CAF: CRM Accessibility and Parent Portal
Sussex Community Trust: Healthy Eating
Power to Change: New Windows and Doors
Spencer Wills Trust: Hospitality
N + P NIES Award: Horticulture
The D'Oyly Carte: Hospitality

19. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

20. RESERVES POLICY

At the year end the charity held reserves of £411,169, of which £409,243 are unrestricted. The following designations are placed upon them:

- £70,000 has been designated for salary costs,
- £15,000 has been designated for human resource and recruitment costs,
- £8,000 has been designated for cesspit maintenance,
- £12,000 has been designated for vehicle maintenance,
- £6,000 has been designated for animal care,
- £20,000 has been designated for building maintenance and builds,
- £30,000 has been designated for minibuss and classroom.

Finally, the £254,583 remaining free reserves are held for general expenditure and running costs of the charity.

LITTLE GATE FARM**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	31.8.23 £	31.8.22 £
INCOME AND ENDOWMENTS		
Donations, legacies and grants		
Donations	41,823	68,174
Grants	834,022	845,320
	875,845	913,494
Other activities		
Fundraising events	27,144	22,402
Shop income	8,059	7,936
Income from horse livery	-	695
Income from service users	519,949	374,071
Income from training	-	750
Gardening Services	852	670
	556,004	406,524
Investment income		
Deposit account interest	995	30
Other income		
Government COVID Support	-	348
Other income	1,551	153
	1,551	501
Total incoming resources		
	1,434,395	1,320,549
EXPENDITURE		
Raising donations and legacies		
Fund Raising Expenses	31,814	25,641
Other trading activities		
Bad debts	191	54
Charitable activities		
Wages	1,180,693	1,009,918
Pensions	17,304	13,675
Training	11,401	32,172
Rates and water	2,575	1,176
Insurance	13,125	13,272
Light and heat	6,290	4,051
Telephone	7,509	7,511
Postage and stationery	3,553	3,498
Advertising	1,693	1,007
Sundries	18,509	13,320
Travel	34,520	28,132
Computer and software	17,858	20,117
Carried forward	1,315,030	1,147,849

This page does not form part of the statutory financial statements

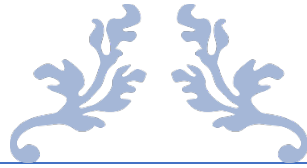
LITTLE GATE FARM**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 AUGUST 2023**

	31.8.23 £	31.8.22 £
Charitable activities		
Brought forward	1,315,030	1,147,849
Equipment costs	2,625	3,742
Premises expenses	53,816	45,249
Farm and animal expenses	7,091	7,979
Motor expenses	32,268	26,927
Horticulture	4,675	3,110
	1,415,505	1,234,856
Support costs		
Management		
Improvements to property	6,340	-
Plant and machinery	809	1,078
Fixtures and fittings	13	17
Motor vehicles	7,538	5,968
Computer equipment	-	30
	14,700	7,093
Other		
Legal fees	6,268	26,322
Bookkeeping	379	341
Professional fees	12,130	6,889
	18,777	33,552
Governance costs		
Auditors' remuneration	5,500	5,300
Auditors' remuneration for non audit work	1,100	2,860
	6,600	8,160
Total resources expended		
	1,487,587	1,309,356
Net (expenditure)/income		
	(53,192)	11,193

LITTLE GATE FARM

England & Wales - Charity number 1153584

Accounts



LITTLE GATE FARM REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended August 2022



LITTLE GATE FARM

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Little Gate Supported Employment structure

Registered Charity: 1153584 (CHARITY INCORPORATED ORGANISATION (CIO))

Trustees

Chair	06/04/2014	Mr John Hassell	
Secretary	15/02/2015	Miss Georgina Kane	Stepped down 06/2022
Treasurer	29/08/2013	Mr Leigh Bennett	
	29/11/18	Mrs Sonia Blizzard	
	01/02/2022	Mrs Maxine Leigh	

CEO	1/1/2020	Mrs Andrea Randall-Smith
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Business Address and registered office:

Little Gate Farm
Horseshoe Lane
Beckley
East Sussex
TN31 6RZ

Bankers

Lloyds Bank
17 Wellington Place
Hastings
East Sussex
TN34 1NX

Auditors

Ashdown Hurrey Auditors Limited
Statutory Auditor
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Little Gate Farm is a charitable incorporated organization, the charity is governed through a foundation model constitution, and legal framework set out in the Charities Act 2011, which specifies that only trustees are members. Trustees are protected against contractual liabilities and have no liability to contribute to its assets and no personal responsibility for settling its debts. The Principle office is in England. Little Gate Farm charity is also known as Little Gate Supported Employment.

Little Gate Supported Employment is pleased to present its Annual Report for 2021/2022. This report highlights our Charity's accomplishments, financial performance, supported employment programs, and community engagement initiatives during the year. It demonstrates our commitment to empowering individuals with disabilities to achieve meaningful employment and inclusive community participation.

Organisational structure

The Trustees and CEO meet every 3 months formally, and minutes of these meetings are recorded, during these meeting Trustees are informed of all progress, activities, and issues by the CEO and Heads of Little Gate Farm, Little Gate Supported Employment program and the Finance and Fundraising. At present the trustees are made up of 4 members:

John Hassell OBE- *Independent Education Consultant and retired Head of special school*

Georgina Kane- *Assistant Designated Safeguarding Lead – **stepped down June 2022***

Leigh Bennett- *Independent Financial advisor and parent.*

Sonia Blizzard – *Managing Director and parent.*

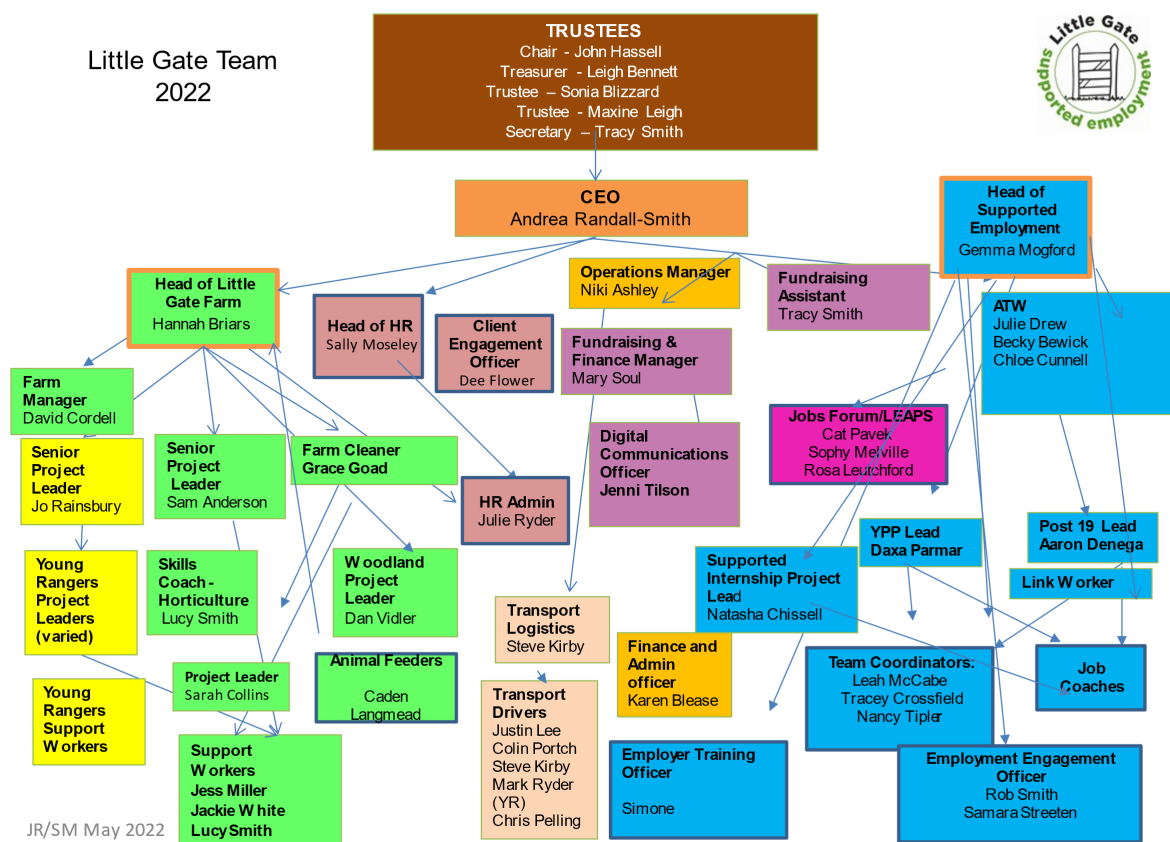
Maxine Leigh – *Social Care Educator – **began February 2022***

There must be at least 3 trustees at any one time, and no more than 12. Trustees can serve for a maximum of 4 years, after which they become eligible for re-election.

The day-to-day responsibility is held by the CEO Andrea Randall-Smith, who is responsible for the provision of services, and ensures all contractual targets and key performance indicators are met. Other responsibilities include supervision and CPD of staff teams & volunteers, maintaining a high level of service, financial control and operational policy.

Staffing numbers are increasing in line with new projects and general growth of the organisation. We also have a pool of supply support staff for farm cover and employment support in the community.

Little Gate Team 2022



Risk Management

The Board of Trustees is committed to ensuring that the long-term health of Little Gate Farm; also known as Little Gate Supported Employment; is maintained through an effective risk management framework. Strategic decisions are consequently taken in the context of risk exposure arising from the charity's operations, and the resources available to manage this. The risk-management framework and register we have in place helps us to ensure that we identify and manage all key risks which could affect our ability to deliver our objectives and achieve our charitable aims. This reduces uncertainty and allows the charity to be innovative and to manage change effectively.

All employees have a role to play in reducing risk, through our internal processes of risk management, starting with robust risk assessments in all areas of the farm and in the community. Managing day-to-day risk is inherent in all farm activity from Woodland to Horticulture, and Supported employment in the wider community.

Accountability

The Board of Trustees has overall responsibility for establishing an effective system of internal control, including processes for the identification and management of risk. This is overseen through Internal Audit.

An internal audit of the risk management function is conducted each year which identifies that appropriate procedures and controls are in place to mitigate the key risks; with new potential risks identified and managed. The Little Gate Risk Register is updated annually.

Risk is classified as:

Strategic risk: These risks are overseen by the Board of Trustees. In turn the CEO Andrea Randall-Smith takes direct responsibility for the risks, to ensure the level of risk is managed so as not to threaten delivery of the charity's strategic objectives.

Operational risk: These risks concern the day-to-day activity which must be managed in order for the charity to operate effectively and compliantly. They are managed across the wider organisation by the CEO Andrea Randall-Smith, Head of Fundraising and Finance Mary Soul, Head of Little Gate Farm Hannah Briars, and Head of Supported Employment Gemma Mogford. The following table summarises the primary risks currently facing the charity, why they are significant and the main mitigation strategies.

Please also see the attached Risk Management Plan and Register (Appendix 1)

Risk	Impact on the Charity	Mitigation Strategy
New projects take time and resources to set up, potential risk to core work at Little Gate	Loss of focus and spread resources too thinly across the organisation.	Ensure organisation has the resources to grow new programmes before starting them ensure cashflow is aligned.
	Dilution of focus, mission drift	Ensure core operations are funded first.
		Updated risk management plan and register
Little Gate Farm may not achieve budgeted income and fund-raising levels predicted for the coming year, and have insufficient cash flow to cover its operational costs	Little Gate will be become financially compromised	Staffing being the greatest cost, a risk management strategy is in place, a rolling cash flow allows us to see shortfalls.
	Little Gate could become less able to fulfil its objectives	A reserve is in place and has grown with the charity to cover the running costs for 3 months.
	Key, valued staff could be lost	Senior Staff are involved in the strategic development of the financial risk management plan and succession planning.
We may not meet our aspirational targets of placing adults into sustainable paid work in the local community	Our core purpose and mission would not be fulfilled	We work towards a realistic achievable KPI's (key performance indicators), which are assessed quarterly to ensure we are on target.
		Supported employment team's KPI are set-their success is measured against them.
		Networks are nurtured to ensure ongoing performance.
		Best practice training and mentorship is prioritised.
Inherent risks of Farm, woodland and farm animals, and a proportionate number of	Daily risks not managed effectively. Ecoli, Tetanus, lone working, falls etc= fatal injury	All areas of the farm have current active risk assessments, as do each individual work trainee

vulnerable adults with limited capacity to anticipate risk working onsite.

Managing risk is a shared responsibility

As the Supported Employment team grows, job coaches often work alone and visit individuals at home.

Job coaches could be at personal or perceived risk.

Little Gate Farm has a robust emergency plan in place
All lone working job coaches to follow lone working policy and action plan.

Lone working job coaches are not adequately supervised

Supported employment team work closely with all job coaches across county and nationally. The SE team work with employers to ensure best practice

All risks are recorded and identified by Staff teams and all work trainees and areas are risk assessed. A comprehensive emergency plan is in place due to the location of the farm & inherent risks placed by the animals and woodland. Systems and procedures are in place to mitigate these risks.

External risks linked to contractual funding and grant acquisition is managed and reviewed by the Senior Leadership Team and Trustees, a risk management plan is also in place.

Objectives and Activities

The objects as defined by the Memorandum of Association:

Objectives

To develop the capacity and skills of the members of the socially disadvantaged community in such a way that they are better able to identify and help meet their needs, and to participate more fully in society.

Mission Statement

The overall aim of the charity is also expressed in our mission statement:

Mission: Little Gate enables adults and young people with learning disabilities and/or autism to fulfil their work potential. This entails pre-employment training, work experience and routes into work through Supported Employment.

The people who attend Little Gate farm are called Work Trainees. Work Trainees are usually adults with learning disabilities and/or Autism.

Little Gate Farm Program

Little Gate Farm provides employment training and skills for adults with Learning Disabilities and Autism in Hastings, Rother and Eastbourne in East Sussex, and some parts of Kent.

Our goal is to equip our learning-disabled adults and adults with Neuro Diverse conditions (Work Trainees) with the self-confidence and employment skills needed to go onto paid employment opportunities in the wider community.

We run 3 main programs:

Work Trainee Program

The project is running 5 days a week for Adult Work trainees 19 plus. We currently have 122 places filled across the 5 days and operate 4 minibuses which pick up Work Trainees from their homes in Hastings, Rother and Rye.

All work trainees are offered 2 free taster days and suitability to program is assessed, they then enter our 6 week ready to learn program, which is an assessment tool identifying learning needs and motivation. If successful during the 6 week assessment they will go into the Work Trainee program in preparation for going into paid work.

All Work trainees have progress goals, which they are involved in setting, and triangulated goals are evaluated with Work trainees and project leaders 8 weekly.

Work trainee learning is focused on Communication, Confidence, Work Skills and Independence in farm work, horticulture, cooking, woodland skills and animal care. The skills developed are transferable and help build resilience needed to go into paid work and establish a positive work ethic. Expectations are high, and Work Trainees are clear about their goals, and their purpose.

The primary aim of Little Gate Farm remains to see its work trainees move into long term paid employment. The objectives for achieving this aim lie primarily in the skills and training which work trainees develop by coming to LGF as Farm Work trainees; they then work with the Supported Employment Team to create work profiles, liaise with potential employers and work with job coaches to support them into paid work.

This is the 5 stages to this process as seen in the diagram below that as a Charity we continue to work with:

Stages of the supported employment program

The supported employment program has 5 different stages:

DISCOVERY

1

- induction to the supported employment program

- We will introduce you to the training and supported employment program
- You will begin training in employment skills on the farm
- You will identify which goals you want to work on

DEVELOPMENT

2

- learning skills while attending the farm

- You will be assigned a supported employment link person
- You will complete a vocational profile
- You will plan what work adjustments you might need
- You may try different work experience placements
- Finally, you will attend taster days for a paid job with a job coach

EMPLOYMENT WITH A JOB COACH

3

- starting in your new job

- You will start a paid job, supported by a job coach
- Your job coach will help you identify which goals to work on
- You will continue to develop work skills on the farm
- You will work on specific skills that will help you in your job
- As you become more confident at work, you will see your job coach less often

TRANSITION

4

- preparing for the next stage in life

- You will be working independently and your job coach won't be with you
- Your job coach will still be available if you need extra help
- You will continue to develop work skills on the farm
- You will start planning what you want to do when you leave Little Gate.
- You start attending the Little Gate jobs forum

GRADUATION

5

- leaving the farm

- You are able to work in a job without a job coach
- You can start other courses, clubs or training that interest you
- You can attend the Little Gate jobs forum
- You will graduate from Little Gate Farm
- Little Gate will still support you if needed

KPI for the retaining Farm work trainee attendance:

20 spaces filled each day Monday – Friday

Achieved 2021/2022 – Average 110 spaces filled each week

Supported Employment Program

Little Gate Supported Employment offers a range of programs and services tailored to meet the needs of our work trainees. The comprehensive approach focuses on skill development, job placement and ongoing support from job coaches, to ensure sustainable employment.

As soon as work trainees arrive at the farm, we are preparing them for paid employment. Little Gate Farm follows the model laid out by the British Association of Supported Employment. Each year we continue to work with the Occupational standards to ensure we are delivering a program that is best practice and high quality.

Our Employment Skills Training provides work trainees with essential job-related skills, such as CV writing, interview techniques and workplace etiquette.

Last year we placed 23 adults into paid jobs in Hastings and Rother. Our target was to place 16 work trainees in roles that they aspired to, that were within easy travel time from where they lived and had some opportunity for career progression.

Little Gate provides ongoing support that is personalised for the work trainee and employer.

KPI for SE Team Paid Placements:

16 Work Trainees into Paid Employment

Achieved 2021/2022 – 23 Adults into paid employment

Work experience

From September 2021 to the end of August 2022, we were able to continue the work experience programme in all sectors and provided 27 placements.

KPI for SE Team Work Experience Placements:

20 Work Experience Placements offered across sectors

Achieved 2021/2022 – 27 placements supported for work experience

Young People's program

This aim is consistent for the work completed through the Young People's Programme. This programme does not use the farm route for employment and serves young people aged 18-24 with an EHCP (Education and Health Care Plan). They complete a 15 week employability course (LEAPS) and are then placed on a Traineeship or Apprenticeship with an Employer and Independent Training Provider also using the support of a Job Coach to bridge any gaps.

This is a popular and successful programme for young people across Hastings, Rother and Eastbourne to complete a traineeship or apprenticeship.

As well as in work support from Job Coaches at a place of employment, there is education support from independent training providers to complete the traineeship or apprenticeship. Even though work placements were paused, the Training Providers continued to deliver the education and the Supported Employment team also remained in contact to ensure all the support was needed.

KPI for SE Team Young People's Programme:

10 starts for Traineeships and Apprenticeships

Achieved 2021/2022 10 starts for traineeships and apprenticeships

Pilot Supported Internship Partnership

In June 2022 we announced our proposed partnership with Glyne Gap Faculty to pilot a Supported Internship Project for 4 young people with additional needs. Glyne Gap Faculty are the Education Provider and Little Gate will provide the employment education and in work placements. This will run until July 2023.

Employer Engagement and Training Team

The Employer Engagement team consist of 2 employer engagement officers and an Employer Trainer. This has improved our networking and stakeholder potential for creating new and sustainable work opportunities. The offer of Employer Training has improved our initial relationships with employers and helped to smooth employment pathways for our work trainees. We have strengthened partnerships with local businesses resulting in creating new job placements for our work trainees.

Education Contracts

Little Gate continued to offer Education Contracts to some special schools and mainstream schools in the area, for those children with an EHCP. This was offered 2 days a week at the farm during term time. There is a set curriculum taught by 2 members of the farm staff supported by the school staff also.

Young Ranger Program

In 2021/2022 our strategic objective was to deliver 70 respite days for young learning-disabled children in Hastings and Rother across all school holidays. By the end of August 2022, we had delivered 74 respite days across the year due.

Social Enterprise and learning opportunities

Charcoal: This year we have continued to produce and sell charcoal as a small farm social enterprise.

Weddings & Events Venue: Little Gate were able to host 4 Weddings this year. We continue to offer Weddings via our website and have bookings for 2023. Work trainees have trained to serve behind the bar and at the events as paid work experience.

Cut flower project: This year we have continued to grow the cut flower project. This has been a successful year as we have partnered with 2 florists and continued to sell at a local market.

Whilst alternative income streams are not the primary focus for our social enterprise programs, the learning opportunities they provide are, however, all Social Enterprise programs at Little Gate Farm, have financial KPI'S (key performance indicators) alongside learning objectives.

Social Impact 2021/22

- **Adult Programme -We placed 23 adults with Learning disabilities or Autism in paid work in Hastings and Rother.**
- **Adult Programme – We delivered 27 work experience placements offered across different sectors.**
- **Young people's programme -To train and place 10 young people in Traineeships and Apprenticeships – 10 were started within this year.**
- **We offered places to 84 work trainees at the farm across 5 days, while the supported employment team is 7 days a week.**
- **We provided 74 respite days during holidays for young learning-disabled children aged 8-21yrs. This programme is enriched and high quality, and well received and utilized by families.**
- **We started the 4th year of the cut flower enterprise and sold to 3 outlets.**

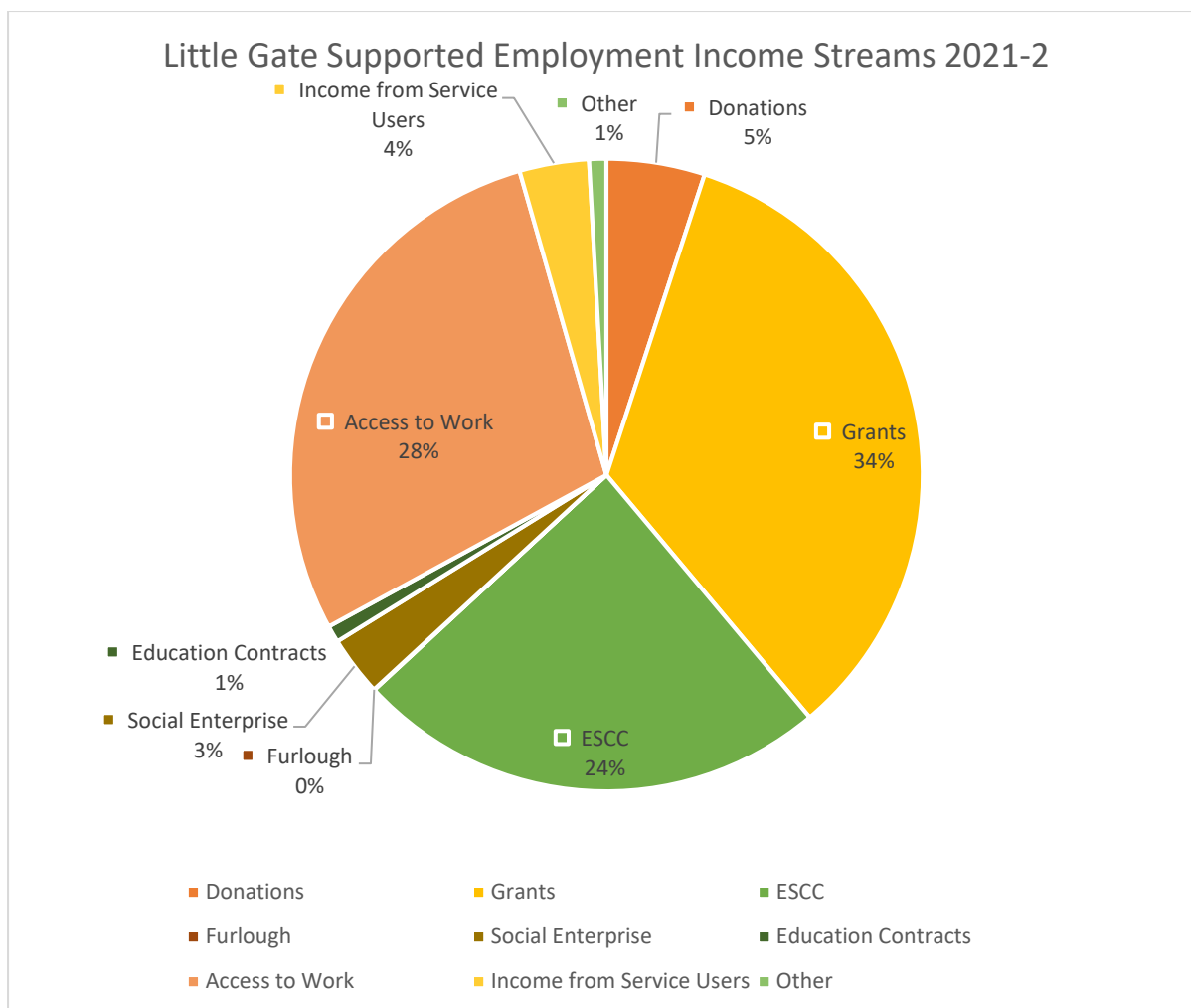
Financial Review

We have a variety of income streams most particularly, we are funded through ESCC, DWP Access to work and Trusts and foundations.

We have regular funding from ESCC for work trainees attending the farm and have developed some specific support programmes for certain individuals.

We continue to focus on developing a variety of financial income streams, and our Access to Work income from DWP has increased.

It is the policy of Little Gate to have a surplus of three months recurring expenditure and operating costs in reserve should the charity experience a sudden drop in funding. This is so activities can continue whilst additional funds are sought. We have built up to 3 months and this has enhanced the stability of the charity.



CHANGE COMMENTS

Our income streams have changed in some areas and are diversifying. A reduction in the percentage of grants to 34%. Access to Work funding now provides 28% of our income. Income for the day rate for attending the farm work training centre is in total 28% of our total income.

Successes and growth measured against key objectives set for 2021/2022:

Primary Objectives

- To manage the development of the Senior Leadership Team.** This is a continuous process, and the team is strong including varied capabilities for each member.
- To continue to place 16 adults into paid employment in Hastings, Rother and Eastbourne in new businesses and sectors.** 23 adults were placed into paid employment, and most have remained in their roles. The sectors have increased and diversified.
- To continue to develop the young people's program processed providing Apprenticeships & Traineeships across county.** This programme continues to be consolidated for Traineeships and Apprenticeships

4. **To continue to provide at least 20 work experience opportunities for Work trainees in various sectors.** 27 Work Experience placements took place.
5. **To develop a 3 year plan for the Young Ranger Programme.** This is still being developed and agreed including creating a new team.

Little Gate Farm Strategic objectives for 2022/2023:

Primary Objectives

1. **To manage the development of the Senior Leadership Team.**
2. **To continuously improve our programmes to meet the evolving needs of our work trainees and employers, to enable us to place 16 adults into paid employment in Hastings and Rother in new businesses and sectors.**
3. **To strengthen our partnerships with local businesses to continue to develop the Young People's Program providing Apprenticeships and Traineeships across county.**
4. **To continue to provide at least 25 work experience opportunities for Work trainees in various sectors.**
5. **To complete and review a Pilot Supported Internship Project for 4 young adults.**
6. **To develop a 3 year plan for the Young Ranger Program including the connection and transition to the Young People's Programme and Farm Employment routes.**
7. **To focus on the development of the Cut Flower Project Social Enterprise.**
8. **To increase the Trustee membership/numbers sourcing skills required for the board.**

We continue to be grateful for the wide range of support we receive from the local and wider community, in the form of donations, grants, volunteers, pro-bono support and guidance.

We are grateful to our young rangers and work trainees, whose dedication and resilience inspire us every day.

Thank you to local businesses and employers who have provided job opportunities and fostered inclusive workplaces.

Thank you to our dedicated staff, volunteers and board members for their commitment and passion.

Approved by order of the board of trustees on 30 June 2023 and signed on its behalf by:

L Bennett - Trustee

LITTLE GATE FARM

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 AUGUST 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable 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 charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 board of trustees on 30 June 2023 and signed on its behalf by:

L Bennett - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LITTLE GATE FARM

Opinion

We have audited the financial statements of Little Gate Farm (the 'charity') for the year ended 31 August 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

This is the first year for which the charity has required an audit of the financial statements. The comparative figures for the year ended 31 August 2021 are therefore not audited.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources, 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 Charities Act 2011.

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 charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC'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 charity'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.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Report of the Trustees is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LITTLE GATE FARM

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees are responsible for the preparation of the financial statements which 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

We have been appointed as auditors under Section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

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.

During the planning stage of this audit we considered the likelihood of irregularities around laws and regulations relevant to the charity, including enquiry of management and those charged with governance. These were also discussed during the audit planning meeting held by the team. We reviewed the charity's systems and controls in place, and formed an assessment as to their operational effectiveness.

We obtained an understanding of the legal and regulatory frameworks that are applicable to the entity and determined that the most significant are those that relate to:

- The financial reporting standard; FRS102
- Health and safety
- Employment Law

Based on the results of our risk assessment we designed our audit procedures to identify non-compliance with such laws and regulations identified above.

During the course of this audit the team discussed this area with senior members of the charity's staff and also carried out a review of legal expenses for evidence of any issues.

We considered the risk of fraud through management override and, in response, we incorporated testing of manual journal entries into our audit approach.

We are therefore of the opinion that given the risk level identified, our procedures planned and undertaken, are adequate for detecting irregularities.

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 Report of the Independent Auditors.

REPORT OF THE INDEPENDENT AUDITORS TO THE TRUSTEES OF LITTLE GATE FARM

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Date: 30 June 2023

LITTLE GATE FARM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2022

		Unrestricted funds	Restricted funds	31.8.22 Total funds	31.8.21 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	480,670	432,824	913,494	696,495
Other activities	3	406,524	-	406,524	297,928
Investment income	4	30	-	30	23
Other income	5	501	-	501	49,067
Total		<u>887,725</u>	<u>432,824</u>	<u>1,320,549</u>	<u>1,043,513</u>
EXPENDITURE ON					
Raising funds	6	25,695	-	25,695	8,914
Charitable activities	7				
General		32,658	-	32,658	7,765
Charitable Activities		803,411	439,432	1,242,843	912,122
Other		8,160	-	8,160	4,320
Total		<u>869,924</u>	<u>439,432</u>	<u>1,309,356</u>	<u>933,121</u>
NET INCOME/(EXPENDITURE)		17,801	(6,608)	11,193	110,392
RECONCILIATION OF FUNDS					
Total funds brought forward		439,991	13,177	453,168	342,776
TOTAL FUNDS CARRIED FORWARD		<u><u>457,792</u></u>	<u><u>6,569</u></u>	<u><u>464,361</u></u>	<u><u>453,168</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

BALANCE SHEET 31 AUGUST 2022

		Unrestricted funds	Restricted funds	31.8.22 Total funds	31.8.21 Total funds as restated
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	15	50,317	2,569	52,886	59,980
CURRENT ASSETS					
Debtors	16	35,939	-	35,939	50,933
Prepayments and accrued income		121,949	-	121,949	78,326
Cash at bank and in hand		280,729	4,000	284,729	279,932
		<u>438,617</u>	<u>4,000</u>	<u>442,617</u>	<u>409,191</u>
CREDITORS					
Amounts falling due within one year	17	(31,142)	-	(31,142)	(16,003)
NET CURRENT ASSETS		<u>407,475</u>	<u>4,000</u>	<u>411,475</u>	<u>393,188</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>457,792</u>	<u>6,569</u>	<u>464,361</u>	<u>453,168</u>
NET ASSETS		<u>457,792</u>	<u>6,569</u>	<u>464,361</u>	<u>453,168</u>
FUNDS	19				
Unrestricted funds				457,792	439,991
Restricted funds				6,569	13,177
TOTAL FUNDS				<u>464,361</u>	<u>453,168</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2023 and were signed on its behalf by:

L Bennett - Trustee

LITTLE GATE FARM

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2022

		31.8.22	31.8.21 as restated
	Notes	£	£
Cash flows from operating activities			
Cash generated from operations	1	4,767	4,678
Net cash provided by operating activities		<u>4,767</u>	<u>4,678</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		-	(30,867)
Sale of tangible fixed assets		-	10,884
Interest received		30	23
Net cash provided by/(used in) investing activities		<u>30</u>	<u>(19,960)</u>
Change in cash and cash equivalents in the reporting period		<u>4,797</u>	<u>(15,282)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>279,932</u>	<u>295,214</u>
Cash and cash equivalents at the end of the reporting period		<u><u>284,729</u></u>	<u><u>279,932</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.22	31.8.21 as restated
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	11,193	110,392
Adjustments for:		
Depreciation charges	7,094	10,411
Profit on disposal of fixed assets	-	(5,134)
Interest received	(30)	(23)
Increase in debtors	(28,629)	(107,549)
Increase/(decrease) in creditors	15,139	(3,419)
Net cash provided by operations	<u>4,767</u>	<u>4,678</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.21 £	Cash flow £	At 31.8.22 £
Net cash			
Cash at bank and in hand	279,932	4,797	284,729
	<u>279,932</u>	<u>4,797</u>	<u>284,729</u>
Total	<u>279,932</u>	<u>4,797</u>	<u>284,729</u>

The notes form part of these financial statements

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice' applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Income

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

Accrued income is recognised in relation to income for services provided by the charity during the accounting period but which have not been invoiced until after the balance sheet date.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

1. ACCOUNTING POLICIES - continued

Government grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

2. DONATIONS AND LEGACIES

	31.8.22	31.8.21 as restated
	£	£
Donations	68,174	30,388
Grants	845,320	666,107
	<u>913,494</u>	<u>696,495</u>

Grants received, included in the above, are as follows:

	31.8.22	31.8.21 as restated
	£	£
Other grants	<u>845,320</u>	<u>666,107</u>

3. OTHER ACTIVITIES

	31.8.22	31.8.21 as restated
	£	£
Fundraising events	22,402	8,001
Shop income	7,936	5,562
Income from horse livery	695	663
Income from service users	374,071	283,072
Income from training	750	-
Gardening Services	670	630
	<u>406,524</u>	<u>297,928</u>

4. INVESTMENT INCOME

	31.8.22	31.8.21 as restated
	£	£
Deposit account interest	<u>30</u>	<u>23</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

5. OTHER INCOME

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	31.08.22	31.08.21
	£	£
Coronavirus Job Retention Scheme (CJRS)	348	46,831
SSP Grants	-	115
	<u>348</u>	<u>46,946</u>

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

Other Income	<u>153</u>	<u>2,121</u>
	<u>501</u>	<u>49,067</u>

6. RAISING FUNDS

Raising donations and legacies

	31.8.22	31.8.21 as restated
	£	£
Fund Raising Expenses	<u>25,641</u>	<u>8,914</u>

Other trading activities

	31.8.22	31.8.21 as restated
	£	£
Bad debts	<u>54</u>	<u>-</u>
Aggregate amounts	<u>25,695</u>	<u>8,914</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
General	-	32,658	32,658
Charitable Activities	<u>1,234,856</u>	<u>7,987</u>	<u>1,242,843</u>
	<u>1,234,856</u>	<u>40,645</u>	<u>1,275,501</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

8. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
Other resources expended	-	-	8,160	8,160
General	-	32,658	-	32,658
Charitable Activities	7,093	894	-	7,987
	<u>7,093</u>	<u>33,552</u>	<u>8,160</u>	<u>48,805</u>

9. AUDITORS' REMUNERATION

	31.8.22 £	31.8.21 as restated £
Fees payable to the charity's auditors for the audit of the charity's financial statements	5,300	-
Other assurance services	-	2,160
Other non-audit services	<u>2,860</u>	<u>2,160</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

11. STAFF COSTS

	31.8.22 £	31.8.21as restated £
Wages and salaries	942,313	682,485
Social security	54,807	34,287
Other pension costs	13,675	8,950
Other costs	12,798	7,254
	<u>1,023,593</u>	<u>732,976</u>

The average monthly number of employees during the year was as follows:

31.8.22	31.8.21 as restated
<u>74</u>	<u>57</u>

No employees received emoluments in excess of £60,000.

Key management roles

Total employee benefit under FRS 102: £201,626

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated £
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	266,707	429,788	696,495
Other activities	297,928	-	297,928
Investment income	23	-	23
Other income	49,067	-	49,067
Total	613,725	429,788	1,043,513
EXPENDITURE ON			
Raising funds	8,914	-	8,914
Charitable activities			
General	7,765	-	7,765
Charitable Activities	483,041	429,081	912,122
Other	4,320	-	4,320
Total	504,040	429,081	933,121
NET INCOME	109,685	707	110,392
RECONCILIATION OF FUNDS			
Total funds brought forward	330,306	12,470	342,776
TOTAL FUNDS CARRIED FORWARD	439,991	13,177	453,168

13. PRIOR YEAR RESTATEMENT

With the charity exceeding the audit threshold and this leading to extra administrative scrutiny it has been identified that there can be delays in sales invoices being raised in relation to services provided. Therefore accrued income should be recognised in the financial statements in order to recognise the income in the period to which it relates.

Accrued income had not been recognised in the previous accounting periods. Due to the fact that income was not being recognised in the correct accounting period, the comparative figures have been restated to recognise £78,326 of accrued income in the financial statements for the year ended 31 August 2021.

Total income for the charity is now restated at £1,043,513.

The surplus for the year ended 31 August 2021 was previously £32,066, following the restatement this is amended to a surplus of £110,392. The charity's reserves from the accounting period ended 31 August 2021 have increased from £374,842 to £453,168. All adjustments relate to unrestricted funds.

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

14. ANALYSIS OF THE NET MOVEMENT IN RESTRICTED FUNDS

Little Gate Farm furthered its objectives in 2016 by investing in a charcoal retort and this was purchased in February 2016 at a cost of £19,260.

The following represents the decrease in resources available to deploy in undertaking future activities:-

Total restricted funds reserves per statement of financial activities	£
Less: Restricted funds expended on functional fixed assets	6,569
Accumulated depreciation on functional fixed assets	(19,260)
	16,691
Available restricted funds reserves as at the year end	<u>4,000</u>

15. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2021 and 31 August 2022	<u>31,700</u>	<u>23,884</u>	<u>211</u>
DEPRECIATION			
At 1 September 2021	-	19,573	144
Charge for year	-	1,079	17
At 31 August 2022	<u>-</u>	<u>20,652</u>	<u>161</u>
NET BOOK VALUE			
At 31 August 2022	<u>31,700</u>	<u>3,232</u>	<u>50</u>
At 31 August 2021	<u>31,700</u>	<u>4,311</u>	<u>67</u>
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2021 and 31 August 2022	<u>36,267</u>	<u>5,028</u>	<u>97,090</u>
DEPRECIATION			
At 1 September 2021	12,396	4,997	37,110
Charge for year	5,967	31	7,094
At 31 August 2022	<u>18,363</u>	<u>5,028</u>	<u>44,204</u>
NET BOOK VALUE			
At 31 August 2022	<u>17,904</u>	<u>-</u>	<u>52,886</u>
At 31 August 2021	<u>23,871</u>	<u>31</u>	<u>59,980</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21 as restated
	£	£
Trade debtors	<u>35,939</u>	<u>50,933</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21 as restated
	£	£
Trade creditors	8,827	-
Taxation and social security	14,173	10,597
Other creditors	<u>8,142</u>	<u>5,406</u>
	<u>31,142</u>	<u>16,003</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31.8.22	31.8.21 as restated
	£	£
Within one year	13,500	-
Between one and five years	54,000	-
In more than five years	<u>11,250</u>	<u>-</u>
	<u>78,750</u>	<u>-</u>

19. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	308,991	17,801	326,792
Designated funds	<u>131,000</u>	<u>-</u>	<u>131,000</u>
	439,991	17,801	457,792
Restricted funds			
Isobel Blackman Fund	-	4,000	4,000
SSE	1,067	(267)	800
Bernard Sunley Foundation	889	(223)	666
Spear Charitable Foundation	356	(89)	267
Lloyds Bank Foundation	6,050	(6,050)	-
Clothworkers	1,115	(279)	836
Social Investment Business	<u>3,700</u>	<u>(3,700)</u>	<u>-</u>
	<u>13,177</u>	<u>(6,608)</u>	<u>6,569</u>
TOTAL FUNDS	<u>453,168</u>	<u>11,193</u>	<u>464,361</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

19. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	887,725	(869,924)	17,801
Restricted funds			
Sussex Community Foundation	2,000	(2,000)	-
Rother DC	45,000	(45,000)	-
Isobel Blackman Fund	4,000	-	4,000
Thomas Bailey	15,000	(15,000)	-
SSE	-	(267)	(267)
Henry Smith	65,000	(65,000)	-
Bernard Sunley Foundation	(1)	(222)	(223)
Spear Charitable Foundation	-	(89)	(89)
Lloyds Bank Foundation	-	(6,050)	(6,050)
Chalk Cliff Trust	4,852	(4,852)	-
Clothworkers	-	(279)	(279)
Ted Baker Trust	1,000	(1,000)	-
Children in Need	15,913	(15,913)	-
Garfield Weston Foundation	30,000	(30,000)	-
St James Place Foundation	10,000	(10,000)	-
A Life More Ordinary	4,000	(4,000)	-
Social Investment Business	-	(3,700)	(3,700)
Education Futures Trust	1,327	(1,327)	-
Co-Op	1,566	(1,566)	-
ESCC - Infection Control Fund	33,592	(33,592)	-
ESCC - HAF	14,880	(14,880)	-
The National Lottery	85,000	(85,000)	-
Ironmongers	9,546	(9,546)	-
F/Flow Skipton	2,161	(2,161)	-
Groundwork	1,125	(1,125)	-
Cullum Family Trust	25,000	(25,000)	-
Masonic Charitable	20,441	(20,441)	-
Wooden Spoon	15,000	(15,000)	-
The Edward Gostling Foundation	20,000	(20,000)	-
The Screwfix Foundation	5,000	(5,000)	-
The Sir Jules Thor	1,000	(1,000)	-
ESCC - COMF	422	(422)	-
	432,824	(439,432)	(6,608)
TOTAL FUNDS	1,320,549	(1,309,356)	11,193

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

19. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	199,306	109,685	308,991
Designated funds	131,000	-	131,000
	<u>330,306</u>	<u>109,685</u>	<u>439,991</u>
Restricted funds			
SSE	1,423	(356)	1,067
Bernard Sunley Foundation	1,186	(297)	889
Spear Charitable Foundation	475	(119)	356
Lloyds Bank Foundation	-	6,050	6,050
Clothworkers	1,486	(371)	1,115
Social Investment Business	7,900	(4,200)	3,700
	<u>12,470</u>	<u>707</u>	<u>13,177</u>
TOTAL FUNDS	<u>342,776</u>	<u>110,392</u>	<u>453,168</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

19. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	613,725	(504,040)	109,685
Restricted funds			
Awards 4 All	9,996	(9,996)	-
Rother DC	4,907	(4,907)	-
Isobel Blackman Fund	5,000	(5,000)	-
Ernest Klenwort	12,500	(12,500)	-
SSE	-	(356)	(356)
Henry Smith	45,000	(45,000)	-
Bernard Sunley Foundation	-	(297)	(297)
Spear Charitable Foundation	-	(119)	(119)
Lloyds Bank Foundation	31,050	(25,000)	6,050
Clothworkers	-	(371)	(371)
Magdalen and Lasher	10,000	(10,000)	-
Ted Baker Trust	2,300	(2,300)	-
ESCC Life More Ordinary	2,000	(2,000)	-
Children in Need	25,905	(25,905)	-
The Big Give	5,000	(5,000)	-
Reaching Communities - National Lottery	85,000	(85,000)	-
Social Investment Business	-	(4,200)	(4,200)
CXK - SELEP	10,000	(10,000)	-
Education Futures Trust	615	(615)	-
Lawson Trust	8,000	(8,000)	-
Aviva Crowdfunder	1,552	(1,552)	-
B & Q Foundation	5,000	(5,000)	-
Big Give Trust	1,250	(1,250)	-
CAF	72,257	(72,257)	-
Card Factory Foundation	870	(870)	-
Co-Op	840	(840)	-
ESCC - Infection Control Fund	47,700	(47,700)	-
ESCC - COVID Grant	2,500	(2,500)	-
ESCC - HAF	1,758	(1,758)	-
Forbes Charitable Trust	2,000	(2,000)	-
Percy Bilton	2,350	(2,350)	-
School for Social Entrepreneurs	1,000	(1,000)	-
Sussex Community Trust	19,985	(19,985)	-
The National Lottery	13,053	(13,053)	-
Warburtons	400	(400)	-
	<u>429,788</u>	<u>(429,081)</u>	<u>707</u>
TOTAL FUNDS	<u><u>1,043,513</u></u>	<u><u>(933,121)</u></u>	<u><u>110,392</u></u>

Description of Restricted Funds

Sussex Community Foundation: Jobs Forum
Rother DC: Supported Employment and TSI Training
Isobel Blackman Fund: Jobs Forum
Thomas Bailey: Supported Employment
SSE: Purchase of Charcoal Retort
Henry Smith: Work Training and Monday opening

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2022

19. MOVEMENT IN FUNDS - continued

Bernard Sunley Foundation: Purchase of Charcoal Retort
Spear Charitable Foundation: Purchase of Charcoal Retort
Lloyds Bank Foundation: Supported Employment Salaries
Chalk Cliff Trust: Work Training
Clothworkers: Purchase of Charcoal Retort
Ted Baker Trust: Work Training
Children in Need: Young Rangers
Garfield Weston Foundation: Work Training
St James Place Foundation: Work Training
A Life More Ordinary: Young Rangers
Social Investment Business: Feasibility Study
Education Futures Trust: Jobs Forum
Co-Op: Work Training
ESCC - Infection Control Fund: Infection Control
ESCC - HAF: Young Rangers
The National Lottery: Young people's programme
Ironmongers: Young Rangers
F/Flow Skipton: Young Rangers
Groundwork: Young Rangers
Cullum Family Trust: Supported Employment
Masonic Charitable: Supported Employment
Wooden Spoon: Work Training
The Edward Gostling Foundation: Work Training
The Screwfix Foundation: Work Training
The Sir Jules Thorne: Work Training
ESCC - COMF: Young Rangers

20. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

21. RESERVES POLICY

At the year end the charity held reserves of £464,361, of which £457,792 are unrestricted. The following designations are placed upon them:

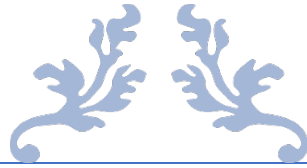
- £70,000 has been designated for salary costs,
- £15,000 has been designated for human resource and recruitment costs,
- £8,000 has been designated for cesspit maintenance,
- £12,000 has been designated for vehicle maintenance,
- £6,000 has been designated for animal care
- £20,000 has been designated for building maintenance and builds.

Finally, the £326,792 remaining free reserves are held for general expenditure and running costs of the charity.

LITTLE GATE FARM

England & Wales - Charity number 1153584

Accounts



LITTLE GATE FARM REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For the Year Ended August 2021



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FOR THE YEAR ENDED 31 AUGUST 2021**

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Little Gate Farm structure

Registered Charity: 1153584 (CHARITY INCORPORATED ORGANISATION (CIO))

Trustees

Chair	06/04/2014	Mr John Hassell	
Secretary	15/02/2015	Miss Georgina Kane	
Treasurer	29/08/2013	Mr Leigh Bennett	
	29/11/18	Mrs Sonia Blizzard	

CEO	1/1/2020	Mrs Andrea Randall-Smith
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Business Address and registered office:

Little Gate Farm
Horseshoe Lane
Beckley
East Sussex
TN31 6RZ

Bankers

Lloyds Bank
17 Wellington Place
Hastings
East Sussex
TN341NX

Independent Examiners

Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Little Gate Farm is a charitable incorporated organization, the charity is governed through a foundation model constitution, and legal framework set out in the Charities Act 2011, which specifies that only trustees are members. Trustees are protected against contractual liabilities and have no liability to contribute to its assets and no personal responsibility for settling its debts. The Principle office is in England.

Organizational structure

The trustees and CEO meet every 3 months formally, and minutes of these meetings are recorded, during these meeting Trustees are informed of all progress, activities, and issues by the CEO and Heads of Little Gate Farm, Little Gate Supported Employment program and the Finance and Fundraising Manager. At present the trustees are made up of 4 members:

John Hassell OBE- *Independent Education Consultant and retired Head of special school*

Georgina Kane- *Assistant Designated Safeguarding Lead*

Leigh Bennett- *Independent Financial advisor and parent.*

Sonia Blizzard – *Managing Director and parent.*

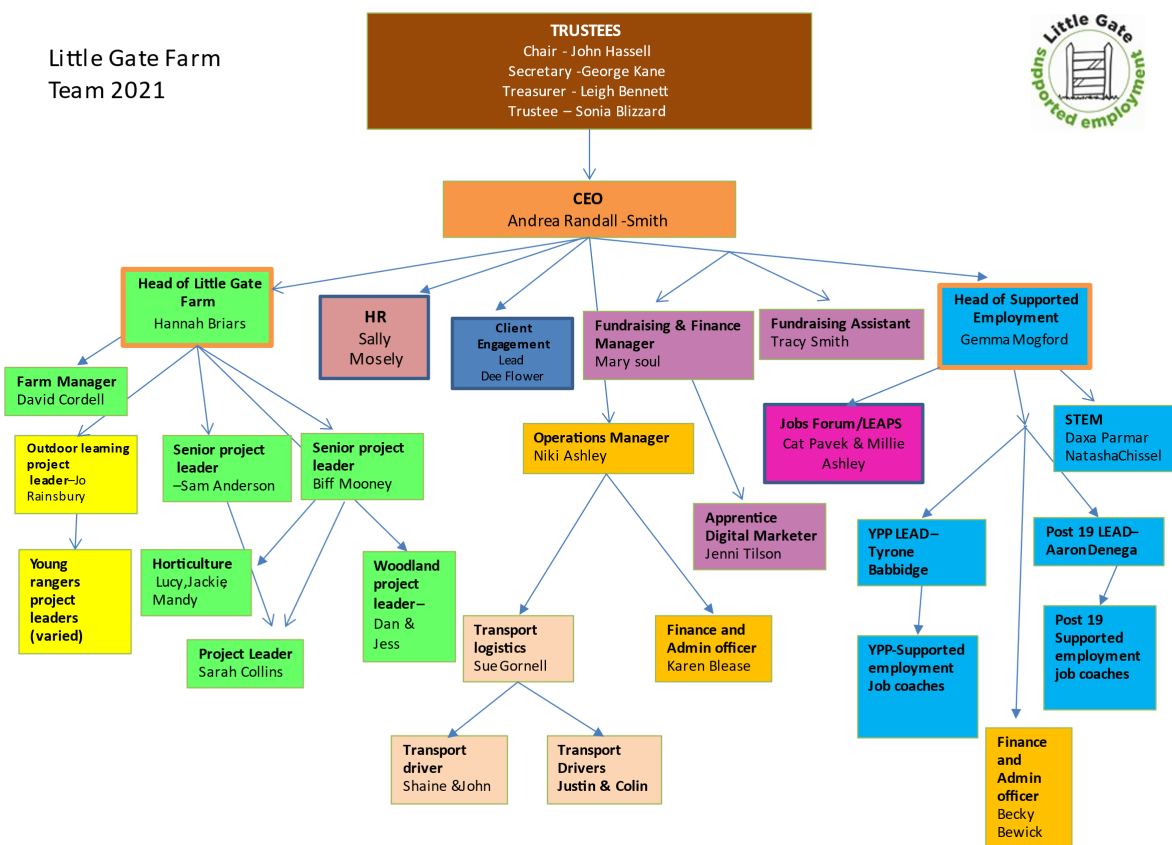
There must be at least 3 trustees at any one time, and no more than 12. Trustees can serve for a maximum of 4 years, after which they become eligible for re-election.

The day-to-day responsibility is held by the CEO Andrea Randall-Smith, who is responsible for the provision of services, and ensures all contractual targets and key performance indicators are met. Other responsibilities include supervision and CPD of staff teams & volunteers, maintaining a high level of service, financial control and operational policy.

Staffing numbers are increasing in line with new projects and general growth of the organisation. We also have a pool of supply support staff for farm cover and employment support in the community.

Little Gate Farm Charity Staff Team

Little Gate Farm
Team 2021



Risk Management

The Board of Trustees is committed to ensuring that the long-term health of Little Gate Farm is maintained through an effective risk management framework. Strategic decisions are consequently taken in the context of risk exposure arising from the charity's operations, and the resources available to manage this. The risk-management framework we have in place helps us to ensure that we identify and manage all key risks which could affect our ability to deliver our objectives and achieve our charitable aims. This reduces uncertainty and allows the charity to be innovative and to manage change effectively.

All employees have a role to play in reducing risk, through our internal processes of risk management, starting with robust risk assessments in all areas of the farm and in the community. Managing day-to-day risk is inherent in all farm activity from Woodland to Horticulture, and Supported employment in the wider community.

Accountability

The Board of Trustees has overall responsibility for establishing an effective system of internal control, including processes for the identification and management of risk.

This is overseen through Internal Audit.

An internal audit of the risk management function is conducted each year which identifies that appropriate procedures and controls are in place to mitigate the key risks; with new potential risks identified and managed.

Risk is classified as:

Strategic risk: These risks are overseen by the Board of Trustees. In turn the CEO Andrea Randall-Smith takes direct responsibility for the risks, to ensure the level of risk is managed so as not to threaten delivery of the charity's strategic objectives.

Operational risk: These risks concern the day-to-day activity which must be managed in order for the charity to operate effectively and compliantly. They are managed across the wider organisation by the CEO Andrea Randall-Smith, Head of Fundraising and Finance Mary Soul, Head of Little Gate Farm Hannah Briars, and Head of Supported Employment Gemma Mogford. The following table summarises the primary risks currently facing the charity, why they are significant and the main mitigation strategies.

Risk	Impact on the Charity	Mitigation Strategy
COVID 19 continuous impact	Little Gate could become financially compromised	Insurance for business interruption. Funding applications for loss of income.
	High level of Staff absence due to sickness.	Enough staff able to cover all areas.
	Farm closed by Public Health if an outbreak is declared.	Ability to deliver an online employment training service.
	Government full lock down declared and farm is closed.	As above.
	Not fulfilling grant requirements due to COVID and have to return funds to funders.	Ensure departments are completing the work according to KPI's or renew arrangements with funders.
New projects take time and resources to set up, potential risk to core work at Little Gate		Ensure organisation has the resources to grow new

	Loss of focus and spread resources too thinly across the organisation.	programmes before starting them ensure cashflow is aligned.
	Dilution of focus, mission drift	Ensure core operations are funded first.
		Updated risk management plan
Little Gate Farm may not achieve budgeted income and fund-raising levels predicted for the coming year, and have insufficient cash flow to cover its operational costs	Little Gate will be become financially compromised	Staffing being the greatest cost, a risk management strategy is in place, a rolling cash flow allows us to see shortfalls.
	Little Gate could become less able to fulfil its objectives	A reserve is now in place and has grown with the charity to cover the running costs for 3 months.
	Key, valued staff could be lost	Senior Staff are involved in the strategic development of the financial risk management plan and succession planning.
We may not meet our aspirational targets of placing adults into sustainable paid work in the local community	Our core purpose and mission would not be fulfilled	We work towards a realistic achievable KPI's (key performance indicators), which are assessed quarterly to ensure we are on target.
		Supported employment team's KPI are set-their success is measured against them.
		Networks are nurtured to ensure ongoing performance.
		Best practice training and mentorship is prioritised.
Inherent risks of Farm, woodland and farm animals, and a proportionate number of vulnerable adults with limited capacity to anticipate risk working onsite.	Daily risks not managed effectively. Ecoli, Tetanus, lone working, falls etc= fatal injury	All areas of the farm have current active risk assessments, as do each individual work trainee
		Managing risk is shared responsibility
As the Supported Employment team grows, job coaches often work alone and visit individuals at home.	Job coaches could be at personal or perceived risk.	Little Gate Farm has a robust emergency plan in place All lone working job coaches to follow lone working policy and action plan.
	Lone working job coaches are not adequately supervised	Supported employment team work closely with all job coaches across county and nationally. The SE team work employers to ensure best practice

All risks are recorded and identified by Staff teams and all work trainees and areas are risk assessed. Comprehensive emergency plan is in place due to the location of the farm & inherent risks placed by the animals and woodland. Systems and procedures are in place to mitigate these risks.

External risks linked to contractual funding and grant acquisition is managed and reviewed by senior leadership team and trustees, a risk management plan is in place.

Objectives and Activities

The objects as defined by the Memorandum of Association:

Objectives

To develop the capacity and skills of the members of the socially disadvantaged community in such a way that they are better able to identify and help meet their needs, and to participate more fully in society.

Mission Statement

The overall aim of the charity is also expressed in our mission statement:

Mission: Little Gate enables adults and young people with learning disabilities and/or autism to fulfil their work potential. This entails pre-employment training, work experience and routes into work through Supported Employment.

The people who attend Little Gate farm are called Work Trainees. Work Trainees are usually adults with learning disabilities and/or Autism.

Little Gate Farm Program

Little Gate farm provides employment training and skills for adults with Learning Disabilities and Autism in Hastings, Rother and Eastbourne in East Sussex, and some parts of Kent.

Our goal is to equip our learning disabled adults and adults with Neuro Diverse conditions (Work Trainees) with the self-confidence and employment skills needed to go onto paid employment opportunities in the wider community.

We run 3 main programs:

Work trainee Program

The project is running 5 days a week for Adult Work trainees 19 plus. We currently have 100 places filled across the 5 days and operate 3 minibuses which pick up Work Trainees from their homes in Hastings and Rother.

All work trainees are offered 2 free taster days and suitability to program is assessed, they then enter our 6 week ready to learn program, which is an assessment tool identifying learning needs and motivation. If successful during the 6 week assessment they will go into the Work Trainee program in preparation for going into paid work.

All Work trainees have progress goals, which they are involved in setting, and triangulated goals are evaluated with Work trainees and project leaders 12 weekly.

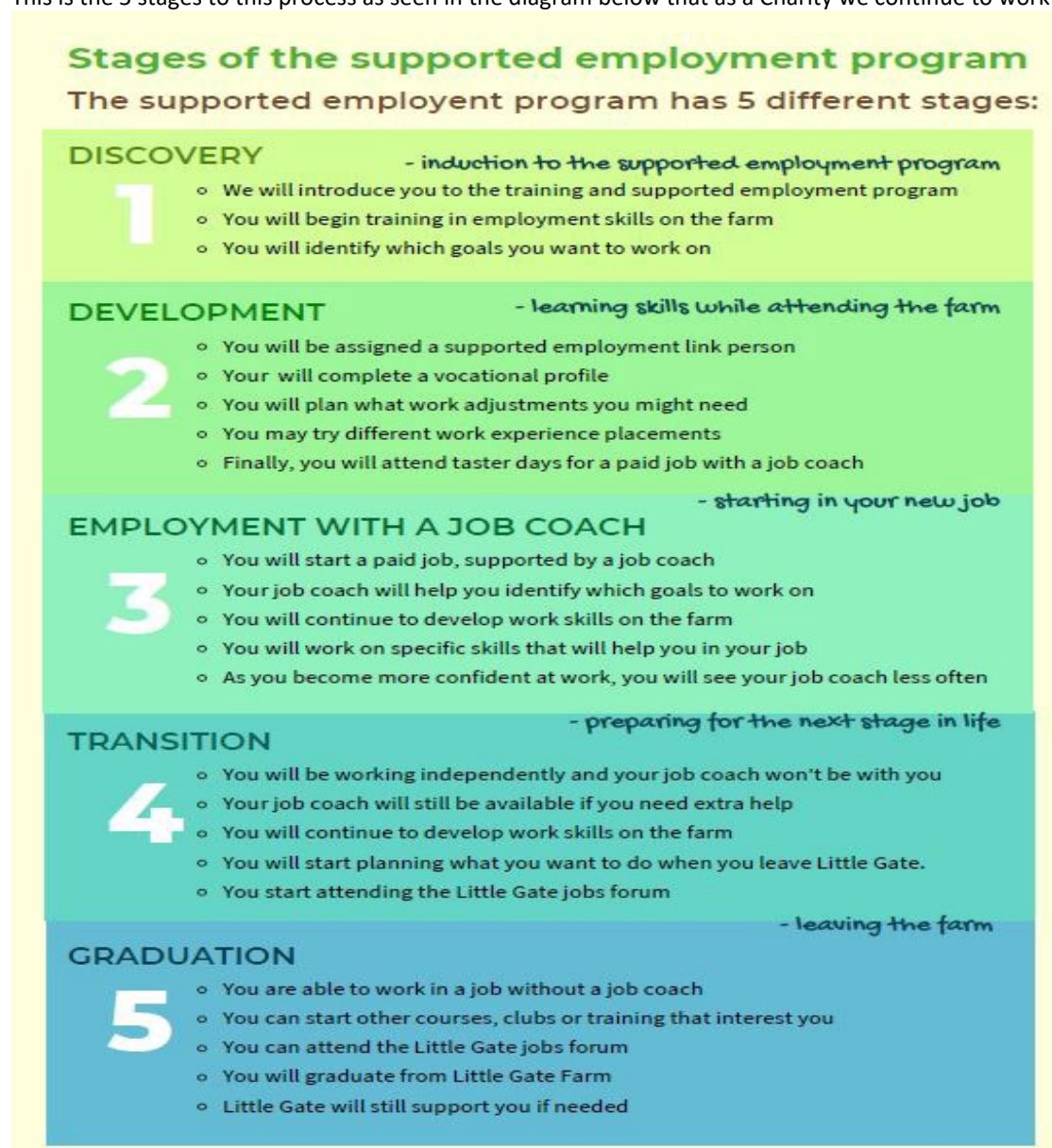
Work trainee learning is focused on Communication, Confidence, Work Skills and Independence in farm work, horticulture, cooking, office skills and animal care. The skills developed are transferable and help build resilience needed to go into paid work and establish a positive work ethic. Expectations are high, and Work Trainees are clear about their goals, and their purpose.

The COVID impact on the work trainee programme meant that the on site farm work training programme had to alter according to the changing Government Guidelines. At certain times the farm was only able to accommodate up to 15 work trainees a day rather than 22. This meant providing a one to one service to those unable to attend. The farm staff placed work training online delivering sessions, sending out resource packs and maintaining contact with work trainees, parents and carers through telephone contact. The COVID impact meant some work trainees had to be reintroduced to their work places when they reopened, with the support of the Supported Employment Team.

Lockdowns announced by the Government resulted in the farm reopening fully from the 26th June 2020 and those work trainees that were able to, returned and those who were shielding still received contact and online sessions. The Charity worked together to deal with subsequent lock downs in November 2020 and then the farm reopened to full capacity from March 2021.

The primary aim of Little Gate Farm remains to see its work trainees move into long term paid employment. The objectives for achieving this aim lie primarily in the skills and training which work trainees develop by coming to LGF as Farm Work trainees; they then work with the Supported Employment Team to create work profiles, liaise with potential employers and work with job coaches to support them into paid work.

This is the 5 stages to this process as seen in the diagram below that as a Charity we continue to work with:



Supported Employment Program

As soon as work trainees arrive at the farm, we are preparing them for paid employment. Little Gate Farm follows the model laid out by the British Association of Supported Employment. Each year we continue to work with the Occupational standards to ensure we are delivering a program that is best practice and high quality.

Last year we placed 19 adults into paid jobs in Hastings and Rother. Our target was to place 12 work trainees in roles that they aspired to, that were within easy travel time from where they lived and had some opportunity for career progression.

The COVID impact meant that new paid work experience and opportunities were difficult to find and arrange due to Government restrictions. Job Coaches returned to places of Employment from August 2020. Little Gate took advantage of the Furlough Programme for most of the Supported Employment staff from March 2020 and by August 2021 most of these staff members had returned to working their regular hours.

Work experience

From September 2019 to the end of March 2020, we were able to continue the work experience programme in all sectors and provided 20 placements. Since April 2020 all work experience placements were placed on hold due to COVID, by the Employers who host them.

Young People's program

This aim is consistent for the work completed through the Young People's Programme. This programme does not use the farm route for employment and serves young people aged 16-24 with an EHCP (Education and Health Care Plan). They complete a 15 week employability course (LEAPS) and are then placed on a Traineeship or Apprenticeship with an Employer and Independent Training Provider also using the support of a Job Coach to bridge any gaps.

This is a popular and successful programme for young people across Hastings, Rother and Eastbourne to complete a traineeship or apprenticeship. The year started very successfully for this programme and then the COVID impact meant all of the placements were paused from the end of March except for 1, where the Young Person was working in a care home and was a key worker.

As well as in work support from Job Coaches at a place of employment, there is education support from independent training providers to complete the traineeship or apprenticeship. Even though work placements were paused, the Training Providers continued to deliver the education and the Supported Employment team also remained in contact to ensure all the support was needed.

Education Contracts

Little Gate offered Education Contracts to a special school in the area, for those children with an EHCP. This was offered 1 day a week at the farm during term time when lockdown allowed. If a lockdown was in place the offer was online support. There was a set curriculum with taught by 2 members of the farm staff supported by the school staff also.

Young Ranger Program

In 2020/2021 our strategic objective was to deliver 700 respite days for young learning-disabled children in Hastings and Rother across all school holidays. By the end of August 2021, we had delivered 855 respite places across the year due.

Social Enterprise and learning opportunities

Charcoal: This year we have continued to produce and sell charcoal as a small farm social enterprise, we have scaled this activity back even further this year to focus on other activities during COVID. We were still selling to limited outlets.

Weddings & Events Venue: Little Gate were able to host 1 Wedding this year. We continue to offer Weddings via our website and have bookings for 2022 and 2023. Work trainees have trained to serve behind the bar and at the events as paid work experience.

Whilst alternative income streams are not the primary focus for our social enterprise programs, the learning opportunities they provide are, however, all Social Enterprise programs at Little Gate Farm, have financial KPI'S (key performance indicators) alongside learning objectives.

Cut flower project: This year we have continued to grow the cut flower project. This has been a successful year. The flowers grown have been purchased by local florist and sold at a market during the Summer months.

Little Gate Festival: This year the annual festival had to go online, again in partnership with the 'Isolation Station', who hosted this for us. It was a great celebration for the learning disabled community and strengthened the story of the work that Little Gate Farm does. It included live music and interviews with our work trainees, employers and musicians.

Social Impact 2020/21

- **Adult Programme -We placed 19 adults with Learning disabilities or Autism in paid work in Hastings and Rother.**
- **Adult Programme – We delivered 29 work experience placements offered across different sectors.**
- **Young people's programme -To train and place 10 young people in Traineeships and Apprenticeships – 9 were started within this year.**
- **We offered places to 80 work trainees at the farm across 5 days, while the supported employment team is 7 days a week.**
- **We provided 855 respite days during holidays for young learning-disabled children aged 8-21yrs. This programme is enriched and high quality, and well received and utilized by families.**
- **We started the third year of the cut flower enterprise and sold to 2 outlets.**

Financial Review

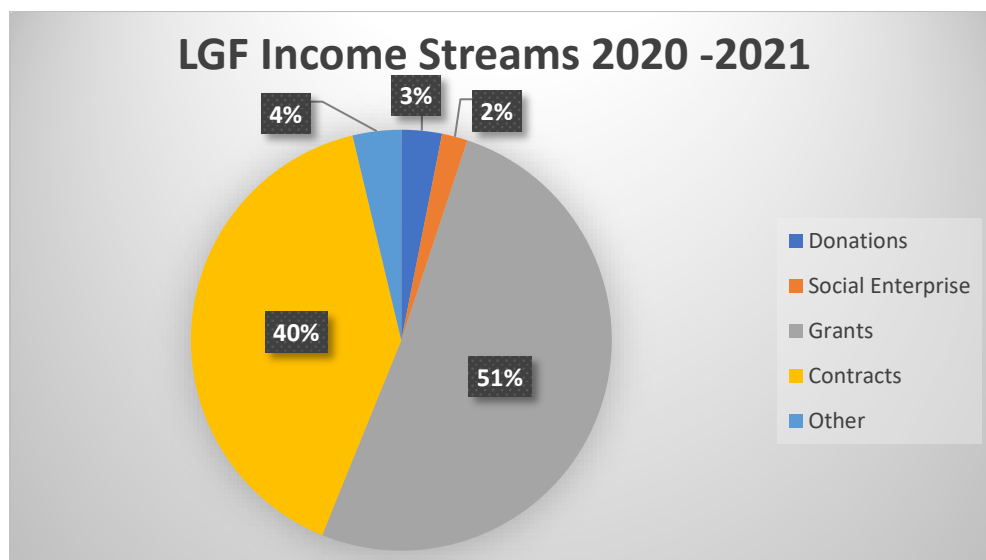
We have a variety of income streams most particularly, we are funded through ESCC, DWP Access to work and Trusts and foundations.

We have regular funding from ESCC for work trainees attending the farm. There were continued challenges with funding from ESCC due to the COVID impact. Instead of the funding continuing throughout the lockdown periods, an average amount has been paid for lockdowns and when work trainees chose not to attend. We continue to attract grant funding, and whilst we would like this to be reduced it continues to be a vital income stream.

We continue to focus on developing a variety of financial income streams, and our Access to Work income from DWP has increased.

The COVID impact continued to have an impact on planned income over this financial year, but we continue to further develop a strong leadership team who navigate these issues and we planned savings in other areas; including using the furlough scheme.

It is the policy of Little Gate to have a surplus of three months recurring expenditure and operating costs in reserve should the charity experience a sudden drop in funding. This is so activities can continue whilst additional funds are sought. We have built up to 3 months and this has enhanced the stability of the charity.



Our income streams have grown in some areas. 51% of our total income came through grants. Contracts include Work Trainee Fees from East Sussex County Council, Education Contracts and the Access to Work funding. There has been income from the Furlough payments and this amount has been included with the Grants obtained.

Successes and growth measured against key objectives set for 2020/2021:

Primary Objectives

1. **To manage the development of the Senior Leadership Team.** This is a continuous process, and the team is strong including varied capabilities for each member.
2. **To continue to place 12 adults into paid employment in Hastings, Rother and Eastbourne in new businesses and sectors.** 19 adults were placed into paid employment, and they have remained in their roles. The sectors have increased and diversified.
3. **To continue to develop the young people's program processed providing Apprenticeships & Traineeships across county.** This programme continues to be consolidated for Traineeships and Apprenticeships. The education element continued for all of the Young People even when placements went on hold due to COVID.
4. **To continue to provide at least 20 work experience opportunities for Work trainees in various sectors.** 29 Work Experience placements took place.
5. **To develop a 3 year plan for the Young Ranger Programme.** This is still being developed and agreed including creating a new team.

Little Gate Farm Strategic objectives for 2021/2022:

Primary Objectives

- 1. To manage the development of the senior leadership team.**
- 2. To continue to place 16 adults into paid employment in Hastings and Rother in new businesses and sectors**
- 3. To continue the development of the Young People's Program providing Apprenticeships and Traineeships across county.**
- 4. To continue to provide at least 25 work experience opportunities for Work trainees in various sectors**
- 5. To develop a 3 year plan for the Young Ranger Program including the connection and transition to the Young People's Programme and Farm Employment routes.**
- 6. To focus on the development of the Cut Flower Project Social Enterprise.**
- 7. To increase the Trustee membership/numbers sourcing skills required for the board.**

We continue to be grateful for the wide range of support we receive from the local and wider community, in the form of donations, grants, volunteers, pro-bono support and guidance.

Approved by order of the board of trustees on 30 June 2022 and signed on its behalf by:

John Hassell

Mr John Hassell
Chair of Trustees

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LITTLE GATE FARM

Independent examiner's report to the trustees of Little Gate Farm

I report to the charity trustees on my examination of the accounts of Little Gate Farm (the Trust) for the year ended 31 August 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of Institute of Chartered Accountants in England and Wales which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

S R Sampson BFP FCA FCIE DChA
Institute of Chartered Accountants in England and Wales
Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Date: 30 June 2022

LITTLE GATE FARM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	212,981	429,788	642,769	535,332
Other trading activities	3	273,328	-	273,328	268,420
Investment income	4	23	-	23	67
Other income	5	49,067	-	49,067	49,141
Total		<u>535,399</u>	<u>429,788</u>	<u>965,187</u>	<u>852,960</u>
EXPENDITURE ON					
Raising funds	6	8,914	-	8,914	16,884
Charitable activities					
General	7	7,765	-	7,765	10,768
Charitable Activities		487,361	429,081	916,442	718,361
Other		-	-	-	5,899
Total		<u>504,040</u>	<u>429,081</u>	<u>933,121</u>	<u>751,912</u>
NET INCOME		<u>31,359</u>	<u>707</u>	<u>32,066</u>	<u>101,048</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		330,306	12,470	342,776	241,728
TOTAL FUNDS CARRIED FORWARD		<u><u>361,665</u></u>	<u><u>13,177</u></u>	<u><u>374,842</u></u>	<u><u>342,776</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

BALANCE SHEET 31 AUGUST 2021

	Notes	Unrestricted funds £	Restricted funds £	31.8.21 Total funds £	31.8.20 Total funds £
FIXED ASSETS					
Tangible assets	13	56,553	3,427	59,980	45,274
CURRENT ASSETS					
Debtors	14	50,933	-	50,933	21,710
Cash at bank and in hand		270,182	9,750	279,932	295,214
		<u>321,115</u>	<u>9,750</u>	<u>330,865</u>	<u>316,924</u>
CREDITORS					
Amounts falling due within one year	15	(16,003)	-	(16,003)	(19,422)
NET CURRENT ASSETS		<u>305,112</u>	<u>9,750</u>	<u>314,862</u>	<u>297,502</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		361,665	13,177	374,842	342,776
NET ASSETS		<u>361,665</u>	<u>13,177</u>	<u>374,842</u>	<u>342,776</u>
FUNDS	16				
Unrestricted funds				361,665	330,306
Restricted funds				13,177	12,470
TOTAL FUNDS				<u>374,842</u>	<u>342,776</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30 June 2022 and were signed on its behalf by:

L Bennett - Trustee

The notes form part of these financial statements

LITTLE GATE FARM

CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2021

	Notes	31.8.21 £	31.8.20 £
Cash flows from operating activities			
Cash generated from operations	1	<u>4,678</u>	<u>116,090</u>
Net cash provided by operating activities		<u>4,678</u>	<u>116,090</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(30,867)	-
Sale of tangible fixed assets		10,884	-
Interest received		<u>23</u>	<u>67</u>
Net cash (used in)/provided by investing activities		<u>(19,960)</u>	<u>67</u>
Change in cash and cash equivalents in the reporting period		<u>(15,282)</u>	<u>116,157</u>
Cash and cash equivalents at the beginning of the reporting period		<u>295,214</u>	<u>179,057</u>
Cash and cash equivalents at the end of the reporting period		<u><u>279,932</u></u>	<u><u>295,214</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2021

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.21 £	31.8.20 £
Net income for the reporting period (as per the Statement of Financial Activities)	32,066	101,048
Adjustments for:		
Depreciation charges	10,411	5,179
Profit on disposal of fixed assets	(5,134)	-
Interest received	(23)	(67)
(Increase)/decrease in debtors	(29,223)	2,457
(Decrease)/increase in creditors	(3,419)	7,473
Net cash provided by operations	<u>4,678</u>	<u>116,090</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.20 £	Cash flow £	At 31.8.21 £
Net cash			
Cash at bank and in hand	295,214	(15,282)	279,932
	<u>295,214</u>	<u>(15,282)</u>	<u>279,932</u>
Total	<u>295,214</u>	<u>(15,282)</u>	<u>279,932</u>

The notes form part of these financial statements

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

1. ACCOUNTING POLICIES - continued

Government grants

In accordance with s24 of FRS 102 these are treated using the accruals model and so are recognised in income on a systematic basis over the periods in which the charity recognises the related costs for which the grants are intended to compensate.

2. DONATIONS AND LEGACIES

	31.8.21	31.8.20
	£	£
Donations	30,388	20,671
Grants	612,381	514,661
	<u>642,769</u>	<u>535,332</u>

Grants received, included in the above, are as follows:

	31.8.21	31.8.20
	£	£
Other grants	<u>612,381</u>	<u>514,661</u>

3. OTHER TRADING ACTIVITIES

	31.8.21	31.8.20
	£	£
Fundraising events	8,001	850
Shop income	5,303	5,027
Income from horse livery	663	256
Income from service users	258,821	260,424
Gardening Services	540	1,863
	<u>273,328</u>	<u>268,420</u>

4. INVESTMENT INCOME

	31.8.21	31.8.20
	£	£
Deposit account interest	<u>23</u>	<u>67</u>

5. OTHER INCOME

The entity has received the following from the UK government in respect of COVID 19 grants and reliefs:

	31.08.21	31.08.20
	£	£
Coronavirus Job Retention Scheme (CJRS)	46,831	48,029
SSP Grants	115	-
	<u>46,946</u>	<u>48,029</u>

There are no unfulfilled conditions or other contingencies attaching to any of the above amounts.

	2,121	1,112
Other Income	<u>49,067</u>	<u>49,141</u>

continued...

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

6. RAISING FUNDS

Raising donations and legacies

	31.8.21	31.8.20
	£	£
Fund Raising Expenses	8,914	8,364

Other trading activities

	31.8.21	31.8.20
	£	£
Bad debts	-	8,520
Aggregate amounts	8,914	16,884

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 8) £	Totals £
General	-	7,765	7,765
Charitable Activities	906,017	10,425	916,442
	906,017	18,190	924,207

8. SUPPORT COSTS

	Management £	Other £	Governance costs £	Totals £
General	-	7,765	-	7,765
Charitable Activities	5,277	828	4,320	10,425
	5,277	8,593	4,320	18,190

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2021 nor for the year ended 31 August 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2021 nor for the year ended 31 August 2020.

continued...

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

10. STAFF COSTS

	31.8.21	31.8.20
	£	£
Wages and salaries	724,026	599,199
Other pension costs	8,950	6,812
	<u>732,976</u>	<u>606,011</u>

The average monthly number of employees during the year was as follows:

31.8.21	31.8.20
57	54
<u>57</u>	<u>54</u>

No employees received emoluments in excess of £60,000.

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	285,620	249,712	535,332
Other trading activities	268,420	-	268,420
Investment income	67	-	67
Other income	49,141	-	49,141
Total	<u>603,248</u>	<u>249,712</u>	<u>852,960</u>
EXPENDITURE ON			
Raising funds	16,884	-	16,884
Charitable activities			
General	10,768	-	10,768
Charitable Activities	452,649	265,712	718,361
Other	4,375	1,524	5,899
Total	<u>484,676</u>	<u>267,236</u>	<u>751,912</u>
NET INCOME/(EXPENDITURE)	<u>118,572</u>	<u>(17,524)</u>	<u>101,048</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>211,734</u>	<u>29,994</u>	<u>241,728</u>
TOTAL FUNDS CARRIED FORWARD	<u>330,306</u>	<u>12,470</u>	<u>342,776</u>

continued...

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

12. ANALYSIS OF THE NET MOVEMENT IN RESTRICTED FUNDS

Little Gate Farm furthered its objectives in 2016 by investing in a charcoal retort and this was purchased in February 2016 at a cost of £19,260.

The following represents the decrease in resources available to deploy in undertaking future activities:-

Total restricted funds reserves per statement of financial activities	£ 9,479
Less: Restricted funds expended on functional fixed assets	(19,260)
Accumulated depreciation on functional fixed assets	15,832
Available restricted funds reserves as at the year end	6,051

13. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2020	31,700	23,884	211
Additions	-	-	-
Disposals	-	-	-
At 31 August 2021	31,700	23,884	211
DEPRECIATION			
At 1 September 2020	-	18,136	122
Charge for year	-	1,437	22
Eliminated on disposal	-	-	-
At 31 August 2021	-	19,573	144
NET BOOK VALUE			
At 31 August 2021	31,700	4,311	67
At 31 August 2020	31,700	5,748	89
	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2020	21,708	5,028	82,531
Additions	30,867	-	30,867
Disposals	(16,308)	-	(16,308)
At 31 August 2021	36,267	5,028	97,090
DEPRECIATION			
At 1 September 2020	14,997	4,002	37,257
Charge for year	7,957	995	10,411
Eliminated on disposal	(10,558)	-	(10,558)
At 31 August 2021	12,396	4,997	37,110
NET BOOK VALUE			
At 31 August 2021	23,871	31	59,980
At 31 August 2020	6,711	1,026	45,274

continued...

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Trade debtors	<u>50,933</u>	<u>21,710</u>

15. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.21	31.8.20
	£	£
Taxation and social security	10,597	15,346
Other creditors	<u>5,406</u>	<u>4,076</u>
	<u>16,003</u>	<u>19,422</u>

16. MOVEMENT IN FUNDS

	At 1.9.20	Net movement	At
	£	in funds	31.8.21
		£	£
Unrestricted funds			
General fund	199,306	31,359	230,665
Designated funds	<u>131,000</u>	<u>-</u>	<u>131,000</u>
	330,306	31,359	361,665
Restricted funds			
SSE	1,423	(356)	1,067
Bernard Sunley Foundation	1,186	(297)	889
Spear Charitable Foundation	475	(119)	356
Lloyds Bank Foundation	-	6,050	6,050
Clothworkers	1,486	(371)	1,115
Social Investment Business	<u>7,900</u>	<u>(4,200)</u>	<u>3,700</u>
	<u>12,470</u>	<u>707</u>	<u>13,177</u>
TOTAL FUNDS	<u>342,776</u>	<u>32,066</u>	<u>374,842</u>

continued...

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	535,399	(504,040)	31,359
Restricted funds			
Awards 4 All	9,996	(9,996)	-
Rother DC	4,907	(4,907)	-
Isobel Blackman Fund	5,000	(5,000)	-
Ernest Klenwort	12,500	(12,500)	-
SSE	-	(356)	(356)
Henry Smith	45,000	(45,000)	-
Bernard Sunley Foundation	-	(297)	(297)
Spear Charitable Foundation	-	(119)	(119)
Lloyds Bank Foundation	31,050	(25,000)	6,050
Clothworkers	-	(371)	(371)
Magdalen and Lasher	10,000	(10,000)	-
Ted Baker Trust	2,300	(2,300)	-
ESCC Life More Ordinary	2,000	(2,000)	-
Children in Need	25,905	(25,905)	-
The Big Give	5,000	(5,000)	-
Reaching Communities - National Lottery	85,000	(85,000)	-
Social Investment Business	-	(4,200)	(4,200)
CXK - SELEP	10,000	(10,000)	-
Education Futures Trust	615	(615)	-
Lawson Trust	8,000	(8,000)	-
Aviva Crowdfunder	1,552	(1,552)	-
B & Q Foundation	5,000	(5,000)	-
Big Give Trust	1,250	(1,250)	-
CAF	72,257	(72,257)	-
Card Factory Foundation	870	(870)	-
Co-Op	840	(840)	-
ESCC - Infection Control Fund	47,700	(47,700)	-
ESCC - COVID Grant	2,500	(2,500)	-
ESCC - HAF	1,758	(1,758)	-
Forbes Charitable Trust	2,000	(2,000)	-
Percy Bilton	2,350	(2,350)	-
School for Social Entrepreneurs	1,000	(1,000)	-
Sussex Community Trust	19,985	(19,985)	-
The National Lottery	13,053	(13,053)	-
Warburtons	400	(400)	-
	429,788	(429,081)	707
TOTAL FUNDS			
	965,187	(933,121)	32,066

continued...

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 AUGUST 2021

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	80,734	118,572	199,306
Designated funds	131,000	-	131,000
	<u>211,734</u>	<u>118,572</u>	<u>330,306</u>
Restricted funds			
People Postcode Lottery	13,000	(13,000)	-
SSE	1,898	(475)	1,423
Henry Smith	6,700	(6,700)	-
Bernard Sunley Foundation	1,582	(396)	1,186
Spear Charitable Foundation Clothworkers	633	(158)	475
Social Investment Business	1,981	(495)	1,486
	<u>4,200</u>	<u>3,700</u>	<u>7,900</u>
	<u>29,994</u>	<u>(17,524)</u>	<u>12,470</u>
TOTAL FUNDS	<u><u>241,728</u></u>	<u><u>101,048</u></u>	<u><u>342,776</u></u>

continued...

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 AUGUST 2021

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	603,248	(484,676)	118,572
Restricted funds			
People Postcode Lottery	-	(13,000)	(13,000)
SSE	-	(475)	(475)
Henry Smith	22,500	(29,200)	(6,700)
Bernard Sunley Foundation	-	(396)	(396)
Spear Charitable Foundation	-	(158)	(158)
Lloyds Bank Foundation	25,000	(25,000)	-
Clothworkers	-	(495)	(495)
Ted Baker Trust	1,500	(1,500)	-
ESCC Life More Ordinary	2,000	(2,000)	-
Children in Need	23,320	(23,320)	-
East Sussex County Council	2,500	(2,500)	-
Peoples Health Trust	2,621	(2,621)	-
Skills for Care	4,180	(4,180)	-
Reaching Communities - National Lottery	120,000	(120,000)	-
Social Investment Business	9,200	(5,500)	3,700
Bedgebury Foundation	2,000	(2,000)	-
CXK - SELEP	10,000	(10,000)	-
Education Futures Trust	3,391	(3,391)	-
Hastings Direct	500	(500)	-
Lawson Trust	20,000	(20,000)	-
Police Grant	1,000	(1,000)	-
	<u>249,712</u>	<u>(267,236)</u>	<u>(17,524)</u>
TOTAL FUNDS	<u>852,960</u>	<u>(751,912)</u>	<u>101,048</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2021.

18. RESERVES POLICY

At the year end the charity held reserves of £374,842, of which £361,665 are unrestricted. The following designations are placed upon them:

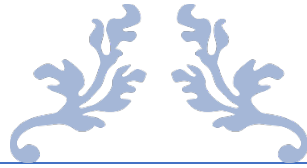
- £70,000 has been designated for salary costs,
- £15,000 has been designated for human resource and recruitment costs,
- £8,000 has been designated for cesspit maintenance,
- £12,000 has been designated for vehicle maintenance,
- £6,000 has been designated for animal care
- £20,000 has been designated for building maintenance and builds.

Finally, the £230,665 remaining free reserves are held for general expenditure and running costs of the charity.

LITTLE GATE FARM

England & Wales - Charity number 1153584

Accounts



LITTLE GATE FARM REPORT OF THE TRUSTEES AND FINANCIAL STATEMENTS

For Year Ended 31 August 2020



LITTLE GATE FARM

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

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Little Gate Farm structure

Registered Charity: 1153584 (CHARITY INCORPORATED ORGANISATION (CIO))

Trustees

Chair	06/04/2014	Mr John Hassell	
Secretary	15/02/2015	Miss Georgina Kane	
Treasurer	29/08/2013	Mr Leigh Bennett	
	29/11/18	Mrs Sonia Blizzard	
	29/08/2013	Mrs Heidi Haddow	Stepped down Dec 19

CEO	1/1/2020	Mrs Andrea Randall-Smith
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Business Address and registered office:

Little Gate Farm
Horseshoe Lane
Beckley
East Sussex
TN31 6RZ

Bankers

Lloyds Bank
17 Wellington Place
Hastings
East Sussex
TN34 1NX

Independent Examiners

Ashdown Hurrey Auditors Ltd
Chartered Accountants and Registered Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Little Gate Farm is a charitable incorporated organization, the charity is governed through a foundation model constitution, and legal framework set out in the Charities Act 2011, which specifies that only trustees are members. Trustees are protected against contractual liabilities and have no liability to contribute to its assets and no personal responsibility for settling its debts. The Principle office is in England.

Organizational structure

The trustees and CEO meet every 3 months formally, and minutes of these meetings are recorded, during these meeting Trustees are informed of all progress, activities, and issues by the CEO and Heads of Little Gate Farm, Little Gate Supported Employment program and the Finance and Fundraising Manager. At present the trustees are made up of 4 members:

John Hassell OBE- *Independent Education Consultant and retired Head of special school*

Georgina Kane- *Assistant Designated Safeguarding Lead*

Leigh Bennett- *Independent Financial advisor*

Sonia Blizzard – *Managing Director and parent.*

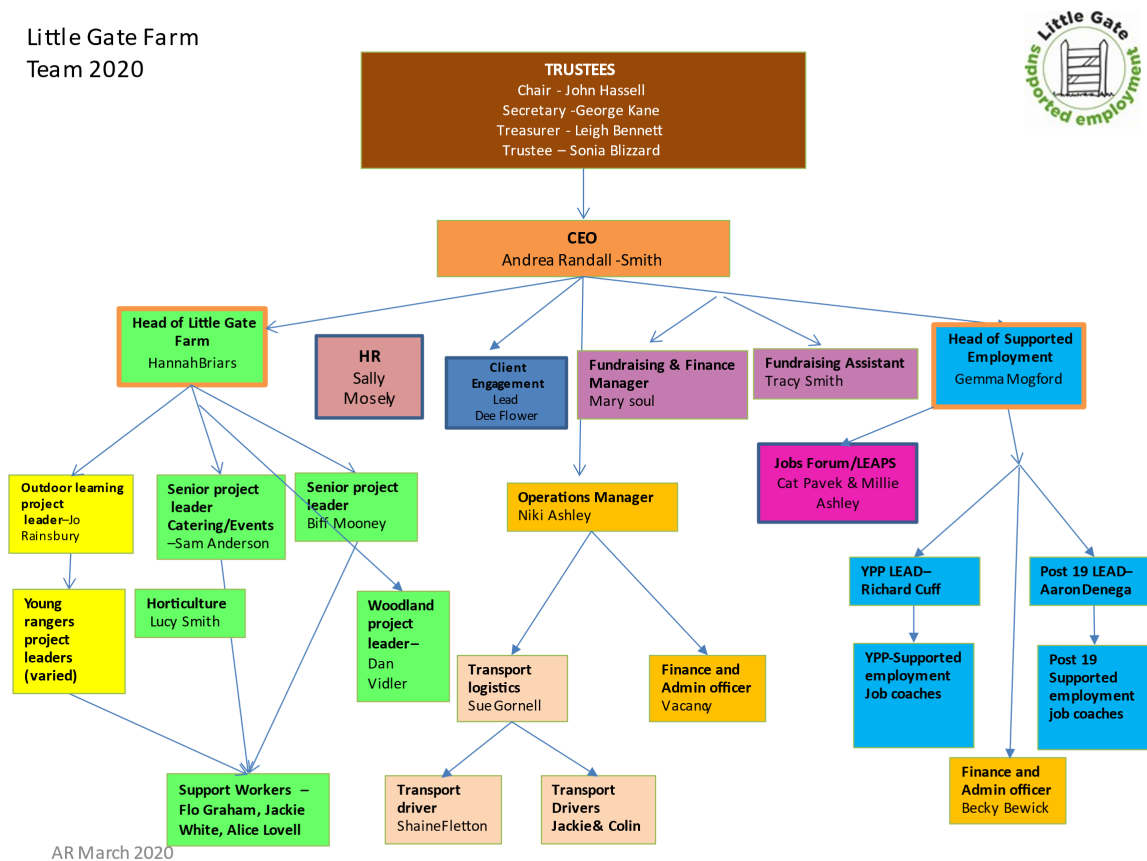
There must be at least 3 trustees at any one time, and no more than 12. Trustees can serve for a maximum of 4 years, after which they become eligible for re-election.

The day-to-day responsibility is held by the CEO Andrea Randall-Smith, who is responsible for the provision of services, and ensures all contractual targets and key performance indicators are met. Other responsibilities include supervision and CPD of staff teams & volunteers, maintaining a high level of service, financial control and operational policy.

Staffing numbers are increasing in line with new projects and general growth of the organisation. We also have a pool of supply support staff for farm cover and employment support in the community.

Little Gate Farm Staff Team

Little Gate Farm
Team 2020



Risk Management

The Board of Trustees is committed to ensuring that the long-term health of Little Gate Farm is maintained through an effective risk management framework. Strategic decisions are consequently taken in the context of risk exposure arising from the charity's operations, and the resources available to manage this. The risk-management framework we have in place helps us to ensure that we identify and manage all key risks which could affect our ability to deliver our objectives and achieve our charitable aims. This reduces uncertainty and allows the charity to be innovative and to manage change effectively.

All employees have a role to play in reducing risk, through our internal processes of risk management, starting with robust risk assessments in all areas of the farm and in the community. Managing day-to-day risk is inherent in all farm activity from Woodland to Horticulture, and Supported employment in the wider community.

Accountability

The Board of Trustees has overall responsibility for establishing an effective system of internal control, including processes for the identification and management of risk.

This is overseen through Internal Audit.

An internal audit of the risk management function was conducted in 2018 which identified that appropriate procedures and controls are in place to mitigate the key risks, this will be repeated each year, with new potential risks identified and managed.

Risk is classified as:

Strategic risk: These risks are overseen by the Board of Trustees. In turn the CEO Andrea Randall-Smith takes direct responsibility for the risks, to ensure the level of risk is managed so as not to threaten delivery of the charity's strategic objectives.

Operational risk: These risks concern the day-to-day activity which must be managed in order for the charity to operate effectively and compliantly. They are managed across the wider organisation by the CEO Andrea Randall-Smith, Head of Fundraising and Finance Mary Soul, Head of Little Gate Farm Hannah Briars, and Head of Supported Employment Gemma Mogford. The following table summarises the primary risks currently facing the charity, why they are significant and the main mitigation strategies.

Risk	Impact on the Charity	Mitigation Strategy
COVID 19 continuous impact	Little Gate could become financially compromised	Insurance for business interruption. Funding applications for loss of income.
	High level of Staff absence due to sickness.	Enough staff able to cover all areas.
	Farm closed by Public Health if an outbreak is declared.	Ability to deliver an online employment training service.
	Government full lock down declared and farm is closed.	As above.
	Not fulfilling grant requirements due to COVID and have to return funds to funders.	Ensure departments are completing the work according to KPI's or renew arrangements with funders.

New projects take time and resources to set up, potential risk to core work at Little Gate	Loss of focus and spread resources too thinly across the organisation.	Ensure organisation has the resources to grow new programmes before starting them ensure cashflow is aligned.
	Dilution of focus, mission drift	Ensure core operations are funded first.
Little Gate Farm may not achieve budgeted income and fund-raising levels predicted for the coming year, and have insufficient cash flow to cover its operational costs	Little Gate will be become financially compromised	Updated risk management plan Staffing being the greatest cost, a risk management strategy is in place, a rolling cash flow allows us to see shortfalls.
	Little Gate could become less able to fulfil its objectives	A reserve is now in place and has grown with the charity to cover the running costs for 3 months.
	Key, valued staff could be lost	Senior Staff are involved in the strategic development of the financial risk management plan and succession planning.
We may not meet our aspirational targets of placing adults into sustainable paid work in the local community	Our core purpose and mission would not be fulfilled	We work towards a realistic achievable KPI's (key performance indicators), which are assessed quarterly to ensure we are on target.
		Supported employment team's KPI are set-their success is measured against them.
		Networks are nurtured to ensure ongoing performance.
		Best practice training and mentorship is prioritised.
Inherent risks of Farm, woodland and farm animals, and a proportionate number of vulnerable adults with limited capacity to anticipate risk working onsite.	Daily risks not managed effectively. Ecoli, Tetanus, lone working, falls etc= fatal injury	All areas of the farm have current active risk assessments, as do each individual work trainee
		Managing risk is shared responsibility
		Little Gate Farm has a robust emergency plan in place

As the Supported Employment team grows, job coaches often work alone and visit individuals at home.

Job coaches could be at personal or perceived risk.

Lone working job coaches are not adequately supervised

All lone working job coaches to follow lone working policy and action plan.

Supported employment team work closely with all job coaches across county, and employers to ensure best practice

All risks are recorded and identified by Staff teams and all work trainees and areas are risk assessed. Comprehensive emergency plan is in place due to the location of the farm & inherent risks placed by the animals and woodland. Systems and procedures are in place to mitigate these risks.

External risks linked to contractual funding and grant acquisition is managed and reviewed by senior leadership team and trustees, a risk management plan is in place.

Objectives and Activities

The objects as defined by the Memorandum of Association:

Objects

To develop the capacity and skills of the members of the socially disadvantaged community in such a way that they are better able to identify and help meet their needs, and to participate more fully in society.

Mission Statement

The overall aim of the charity is also expressed in our mission statement:

Mission: Little Gate enables adults and young people with learning disabilities and/or autism to fulfil their work potential. This entails pre-employment training, work experience and routes into work through Supported Employment.

The people who attend Little Gate farm are called Work Trainees. Work Trainees are usually adults with learning disabilities and/or Autism.

Little Gate Farm Program

Little Gate farm provides employment training and skills for adults with Learning Disabilities and Autism in Hastings and Rother in East Sussex, and some parts of Kent.

Our goal is to equip our learning disabled adults and adults with Nero Diverse conditions (Work Trainees) with the self-confidence and employment skills needed to go onto paid employment opportunities in the wider community.

We run 3 main programs:

Work trainee Program

The project is running 4 days a week for Adult Work trainees 19 plus. We currently have 80 places filled across the 4 days and operate 3 minibuses which pick up Work Trainees from their homes in Hastings and Rother.

All work trainees are offered 2 free taster days and suitability to program is assessed, they then enter our 6 week ready to learn program, which is an assessment tool identifying learning needs and motivation. If successful during the 6 week assessment they will go into the Work Trainee program in preparation for going into paid work.

All Work trainees have progress goals, which they are involved in setting, and triangulated goals are evaluated with Work trainees and project leaders 12 weekly.

Work trainee learning is focused on Communication, Confidence, Work Skills and Independence in farm work, horticulture, cooking, office skills and animal care. The skills developed are transferable and help build resilience needed to go into paid work and establish a positive work ethic. Expectations are high, and Work Trainees are clear about their goals, and their purpose.

The COVID impact on the work trainee programme meant that the on site farm work training programme went online from the end of March until 26th June. The Government initiated a nationwide lockdown and only essential visits to the farm could be made to feed the animals and maintain the farm and horticulture project. The farm staff placed work training online delivering sessions, sending out resource packs and maintaining contact with work trainees, parents and carers through telephone contact.

The farm reopened from the 26th June and those work trainees that were able to, returned and those who were shielding still received contact and online sessions.

The primary aim of Little Gate Farm is to see its work trainees move into long term paid employment. The objectives for achieving this aim lie primarily in the skills and training which work trainees develop by coming to LGF as Farm Work trainees; they then work with the Supported Employment Team to create work profiles, liaise with potential employers and work with job coaches to support them into paid work.

There are 5 stages to this process as seen in the diagram below:

Stages of the supported employment program

The supported employment program has 5 different stages:

DISCOVERY

1

- induction to the supported employment program

- We will introduce you to the training and supported employment program
- You will begin training in employment skills on the farm
- You will identify which goals you want to work on

DEVELOPMENT

2

- learning skills while attending the farm

- You will be assigned a supported employment link person
- You will complete a vocational profile
- You will plan what work adjustments you might need
- You may try different work experience placements
- Finally, you will attend taster days for a paid job with a job coach

EMPLOYMENT WITH A JOB COACH

3

- starting in your new job

- You will start a paid job, supported by a job coach
- Your job coach will help you identify which goals to work on
- You will continue to develop work skills on the farm
- You will work on specific skills that will help you in your job
- As you become more confident at work, you will see your job coach less often

TRANSITION

4

- preparing for the next stage in life

- You will be working independently and your job coach won't be with you
- Your job coach will still be available if you need extra help
- You will continue to develop work skills on the farm
- You will start planning what you want to do when you leave Little Gate.
- You start attending the Little Gate jobs forum

GRADUATION

5

- leaving the farm

- You are able to work in a job without a job coach
- You can start other courses, clubs or training that interest you
- You can attend the Little Gate jobs forum
- You will graduate from Little Gate Farm
- Little Gate will still support you if needed

Supported Employment Program

As soon as work trainees arrive at the farm, we are preparing them for paid employment. Little Gate Farm follows the model laid out by the British Association of Supported Employment. This year we will be continuing to work with the Occupational standards to ensure we are delivering a program that is best practice and high quality.

Last year we placed 11 adults into paid jobs in Hastings and Rother and the COVID impact meant this was affected. Our target was to place 12 work trainees in roles that they aspired to, that were within easy travel time from where they lived and had some opportunity for career progression.

The COVID impact meant that new paid work opportunities were difficult to find and arrange due to Government restrictions. During April through to the end of August 70% of the Supported Employment staff were placed on Furlough due to a reduction of in work support. The staff that remained working, delivered work training online sessions, sent resource packs and remained in telephone contact. At the end of June staff

completed 'walks and talks, socially distanced with trainees. Job Coaches returned to places of Employment from August.

Work experience

From September 2019 to the end of March 2020, we were able to continue the work experience programme in all sectors and provided 20 placements. Since April 2020 all work experience placements were placed on hold due to COVID by the Employers who host them.

Young People's program

This a popular and successful programme for young people across Hastings, Rother and Eastbourne to complete a traineeship or apprenticeship. The year started very successfully for this programme and then the COVID impact meant all of the placements were paused from the end of March except for 1, where the Young Person was working in a care home and was a key worker.

As well as in work support from Job Coaches at a place of employment, there is education support from independent training providers to complete the traineeship or apprenticeship. Even though work placements were paused, the Training Providers continued to deliver the education and the Supported Employment team also remained in contact to ensure all the support was needed.

The Supported Employment Team created a pre employment programme for the Young People applying to do Traineeships and Apprenticeships. This programme is called LEAPS (Living Education and Application into Practical Skills). This is delivered twice a year and Little Gate accept up to 6 young people on the course. During COVID this was placed online so could continue.

Young Ranger Program

In 2019/2020 our strategic objective was to deliver 700 respite days for young learning disabled children in Hastings and Rother across all school holidays. By the end of August 2020 we had delivered 411 respite places across the year due and it ran on 52 days. Due to COVID we were unable to hold the program as usual and instead the offer ran online sessions, 3 times a week through most of the first lockdown. This was delivered when these children and young people would have been unable to attend school. The families were also sent resource packs.

The online and in person offer has been immensely popular. The COVID impact on these families has been huge and the feedback from the children, parents and carers has been tremendous and sharing real appreciation for this support.

The recommendation from the external advisor for the programme from March 2019, of recruiting a Forest School Leader has been implemented and that leader is now managing the programme.

Social Enterprise and learning opportunities

Charcoal: This year we have continued to produce and sell charcoal as a small farm social enterprise, we have scaled this activity back even further this year to focus on other activities during COVID. We still selling to limited outlets.

Weddings & Wakes Venue:

Due to COVID this year, Little Gate were unable to host any Weddings or Wakes this year. We will continue to offer Weddings via our website and have bookings for 2021. Work trainees have trained to serve behind the bar and at the events as paid work experience.

Whilst alternative income streams are not the primary focus for our social enterprise programs, the learning opportunities they provide are, however, all Social Enterprise programs at Little Gate Farm, have financial KPI'S (key performance indicators) alongside learning objectives.

Cut flower project: This year we continued with the cut flower project and the new polytunnel was in full use. This started as another successful year but COVID has meant that the work trainees have missed being so involved during the main part of the growing season. The flowers grown have been purchased by local flower farmers during the Summer months.

Little Gate Festival: This year the annual festival had to go online in partnership with the 'Isolation Station', who hosted this for us. It was a great celebration for the learning disabled community and strengthened the story of the work that Little Gate Farm does. It included live music and interviews with our work trainees, employers and musicians.

Social Impact 2019/20

- **Adult program -We placed 11 adults with Learning disabilities or Autism in paid work in Hastings and Rother.**
- **Young people's program -To train and place 10 young people in Traineeships and Apprenticeships.**
- **We offered places to 80 work trainees at the farm across 4 days, while the supported employment team is 5 days a week.**
- **We provided 411 respite days during holidays for young learning-disabled children aged 8-19yrs. This program is enriched and high quality, and well received and utilized by families.**
- **We started the second year of the cut flower enterprise and sold to 2 outlets.**

Financial Review

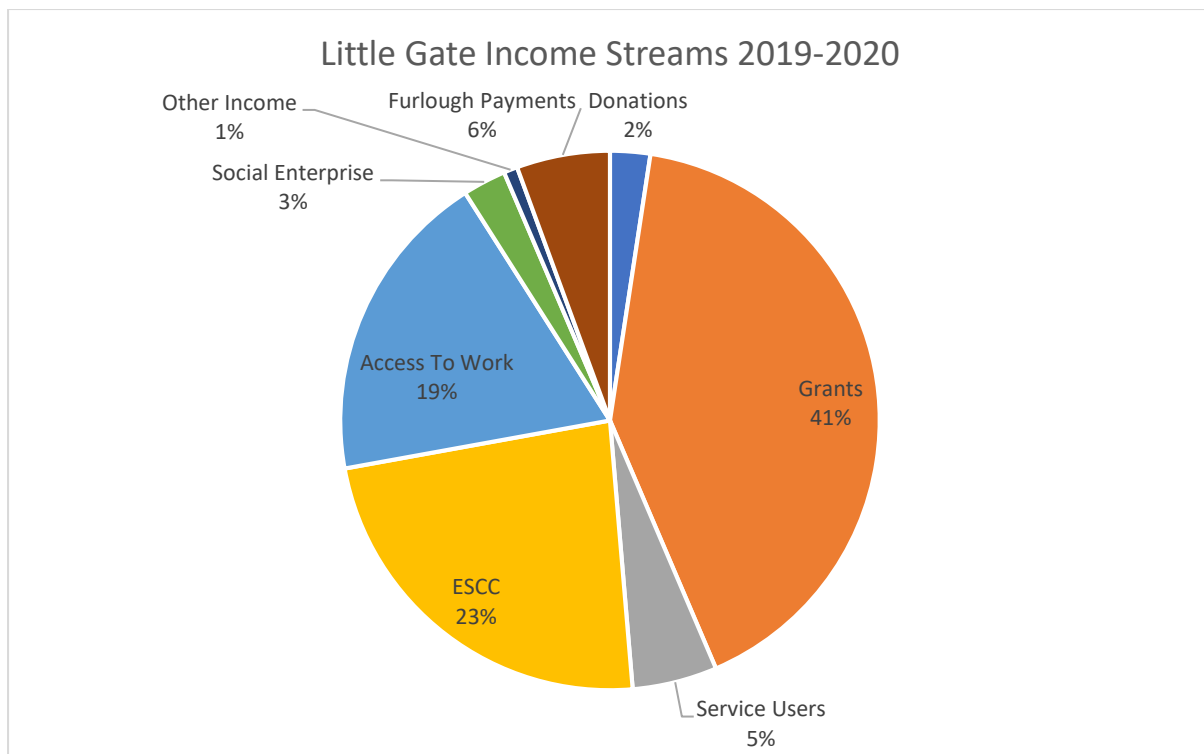
We have a variety of income streams most particularly, we are funded through ESCC, DWP Access to work and Trusts and foundations.

We have regular funding from ESCC for work trainees attending the farm. There have been challenges with funding from ESCC due to the COVID impact. Instead of the funding continuing throughout the lockdown periods, an average amount has been paid. We continue to attract grant funding, and whilst we would like this to be reduced it continues to be a vital income stream.

We continue to focus on developing a variety of financial income streams, and our Access to Work income from DWP had increased but the COVID impact on in work support has meant this did not meet its original target.

The COVID impact has meant that we had a drop in income over this financial year but we have developed a strong leadership team who navigated these issues and we made savings in other areas; including using the furlough scheme.

It is the policy of Little Gate Farm to have a surplus of three months recurring expenditure and operating costs in reserve should the charity experience a sudden drop in funding. This is so activities can continue whilst additional funds are sought. We have built up to 3 months and this has enhanced the stability of the charity.



Our income streams have grown in some areas. 44% of our total income came through grants last year and 41% came from grant acquisition this year. 23% from ESCC Work trainee day fees, down from 31% last year and an increase to 19% from DWP access to work fund an increase of 4% last year. Due to COVID there has been no income from events and there has been income from the Furlough payments.

Successes and growth measured against key objectives set for 2019/2020:

Primary Objectives

1. **The manage a successful leadership succession plan, and development of new senior leadership team.** This was achieved in November 2019 and a new CEO took over from 1st January 2020.
2. **To continue to place 12 adults into paid employment in Hastings and Rother in new businesses and sectors.** 11 adults were placed into paid employment and they have remained in their roles.
3. **To consolidate the young people's program providing Apprenticeships /Internships/Traineeships across county.** This programme has been consolidated for Traineeships and Apprenticeships and an Internship was piloted. All of the employment placements; except for one; were placed on hold due to COVID. The education element continued for all of the Young People.
4. **To continue to provide at least 20 work experience opportunities for Work trainees in various sectors.** 20 Work Experience placements took place prior to COVID.
5. **To improve the young ranger program as described in the consultant's report from Feb 2019.** A new Forest School trained Project Leader was appointed and is reviewing the programme and making significant improvements.

Little Gate Farm Strategic objectives for 2020/2021:

Primary Objectives

- 1. To manage the development of the new senior leadership team.**
- 2. To continue to place 12 adults into paid employment in Hastings and Rother in new businesses and sectors**
- 3. To continue the development of the Young People's Program providing Apprenticeships /Internships/Traineeships across county.**
- 4. To continue to provide at least 20 work experience opportunities for Work trainees in various sectors**
- 5. To develop a 3 year plan for the Young Ranger Program.**
- 6. To focus on the development of the Cut Flower Project Social Enterprise.**

We continue to be grateful for the wide range of support we receive from the local and wider community, in the form of donations, grants, volunteers, pro-bono support and guidance.

Approved by order of the board of trustees on 30 June 2021 and signed on its behalf by:

Mr Leigh Bennett
Trustee - Treasurer

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF LITTLE GATE FARM

Independent examiner's report to the trustees of Little Gate Farm

I report to the charity trustees on my examination of the accounts of the Little Gate Farm (the Trust) for the year ended 31 August 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCA FCIE DChA which is one of the listed bodies

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

S.R. Sampson
FCA FCIE DChA
Ashdown Hurrey Auditors Limited
Statutory Auditors
20 Havelock Road
Hastings
East Sussex
TN34 1BP

Date: 30 June 2021

LITTLE GATE FARM

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	Unrestricted funds £	Restricted funds £	31.8.20 Total funds £	31.8.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	285,620	249,712	535,332	487,906
Other trading activities	3	268,420	-	268,420	253,109
Investment income	4	67	-	67	58
Other income		49,141	-	49,141	-
Total		<u>603,248</u>	<u>249,712</u>	<u>852,960</u>	<u>741,073</u>
EXPENDITURE ON					
Raising funds	5	16,884	-	16,884	45,473
Charitable activities	6				
General		10,768	-	10,768	3,766
Charitable Activities		452,649	265,712	718,361	616,927
Other		4,375	1,524	5,899	9,347
Total		<u>484,676</u>	<u>267,236</u>	<u>751,912</u>	<u>675,513</u>
NET INCOME/(EXPENDITURE)		<u>118,572</u>	<u>(17,524)</u>	<u>101,048</u>	<u>65,560</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		211,734	29,994	241,728	176,168
TOTAL FUNDS CARRIED FORWARD		<u><u>330,306</u></u>	<u><u>12,470</u></u>	<u><u>342,776</u></u>	<u><u>241,728</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

**BALANCE SHEET
AT 31 AUGUST 2020**

	Notes	Unrestricted funds £	Restricted funds £	31.8.20 Total funds £	31.8.19 Total funds £
FIXED ASSETS					
Tangible assets	12	40,704	4,570	45,274	50,453
CURRENT ASSETS					
Debtors	13	21,710	-	21,710	24,167
Cash at bank and in hand		287,314	7,900	295,214	179,057
		<u>309,024</u>	<u>7,900</u>	<u>316,924</u>	<u>203,224</u>
CREDITORS					
Amounts falling due within one year	14	(19,422)	-	(19,422)	(11,949)
NET CURRENT ASSETS		<u>289,602</u>	<u>7,900</u>	<u>297,502</u>	<u>191,275</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>330,306</u>	<u>12,470</u>	<u>342,776</u>	<u>241,728</u>
NET ASSETS		<u>330,306</u>	<u>12,470</u>	<u>342,776</u>	<u>241,728</u>
FUNDS	15				
Unrestricted funds				330,306	211,734
Restricted funds				<u>12,470</u>	<u>29,994</u>
TOTAL FUNDS				<u>342,776</u>	<u>241,728</u>

The financial statements were approved by the Board of Trustees on 30 June 2021 and were signed on its behalf by:

L Bennett -Trustee

The notes form part of these financial statements

LITTLE GATE FARM

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 AUGUST 2020**

	Notes	31.8.20 £	31.8.19 £
Cash flows from operating activities:			
Cash generated from operations	1	116,090	65,782
Net cash provided by (used in) operating activities		<u>116,090</u>	<u>65,782</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	(32,395)
Interest received		67	58
Net cash provided by (used in) investing activities		<u>67</u>	<u>(32,337)</u>
Change in cash and cash equivalents in the reporting period		<u>116,157</u>	<u>33,445</u>
Cash and cash equivalents at the beginning of the reporting period		<u>179,057</u>	<u>145,612</u>
Cash and cash equivalents at the end of the reporting period		<u><u>295,214</u></u>	<u><u>179,057</u></u>

The notes form part of these financial statements

LITTLE GATE FARM

NOTES TO THE CASH FLOW STATEMENT FOR THE YEAR ENDED 31 AUGUST 2020

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	31.8.20 £	31.8.19 £
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	101,048	65,560
Adjustments for:		
Depreciation charges	5,179	6,585
Interest received	(67)	(58)
Decrease/(increase) in debtors	2,457	(10,422)
Increase in creditors	7,473	4,117
Net cash provided by (used in) operating activities	<u>116,090</u>	<u>65,782</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.9.19 £	Cash flow £	At 31.8.20 £
Net cash			
Cash at bank and in hand	179,057	116,157	295,214
Total	<u>179,057</u>	<u>116,157</u>	<u>295,214</u>

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2020**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

In preparing the financial statements, the trustees are required to make an assessment of the ability of the charity to continue as a going concern. The trustees have prepared a cash flow forecast and budgets for the charity and against the backdrop of the COVID-19 Pandemic a "reverse stress" test has been applied to the forecasts, seeking to establish the level of liquidity headroom the charity is expected to have during the 12 month going concern period.

On the basis of these forecasts and the fact that the charity has substantial net current assets and net assets, the trustees are confident that the charity has adequate resources to continue in operational existence and to meet its liabilities as they fall due for the foreseeable future. As a result of the above, the trustees have concluded that it remains appropriate to adopt a going concern basis of preparation in these financial statements.

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Allocation and apportionment of costs

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

LITTLE GATE FARM**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020****2. DONATIONS AND LEGACIES**

	31.8.20	31.8.19
	£	£
Donations	20,671	42,705
Gift aid	-	7,736
Grants	514,661	437,465
	<u>535,332</u>	<u>487,906</u>

Grants received, included in the above, are as follows:

	31.8.20	31.8.19
	£	£
Other grants	<u>514,661</u>	<u>437,465</u>

3. OTHER TRADING ACTIVITIES

	31.8.20	31.8.19
	£	£
Fundraising events	850	50,479
Shop income	5,027	3,218
Income from horse livery	256	-
Income from service users	260,424	195,432
Educational visits	-	100
Gardening Services	1,863	3,880
	<u>268,420</u>	<u>253,109</u>

4. INVESTMENT INCOME

	31.8.20	31.8.19
	£	£
Deposit account interest	<u>67</u>	<u>58</u>

5. RAISING FUNDS**Raising donations and legacies**

	31.8.20	31.8.19
	£	£
Fund Raising Expenses	<u>8,364</u>	<u>45,473</u>

Other trading activities

	31.8.20	31.8.19
	£	£
Bad debts	<u>8,520</u>	<u>-</u>

	31.8.20	31.8.19
Aggregate amounts	<u>16,884</u>	<u>45,473</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

6. CHARITABLE ACTIVITIES COSTS

	Direct costs	Support costs (See note 7)	Totals
	£	£	£
Charitable Activities	714,996	3,365	718,361
General	-	10,768	10,768
	<u>714,996</u>	<u>14,133</u>	<u>729,129</u>

7. SUPPORT COSTS

	Management	Other	Governance costs	Totals
	£	£	£	£
Other resources expended	5,179	-	720	5,899
General	-	10,768	-	10,768
Charitable Activities	-	605	2,760	3,365
	<u>5,179</u>	<u>11,373</u>	<u>3,480</u>	<u>20,032</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2020 nor for the year ended 31 August 2019.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2020 nor for the year ended 31 August 2019.

9. STAFF COSTS

	31.8.20	31.8.19
	£	£
Wages and salaries	599,199	483,853
Other pension costs	6,812	4,258
	<u>606,011</u>	<u>488,111</u>

The average monthly number of employees during the year was as follows:

31.8.20	31.8.19
54	49
<u>54</u>	<u>49</u>

No employees received emoluments in excess of £60,000.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	134,379	353,527	487,906
Other trading activities	253,109	-	253,109
Investment income	58	-	58
Total	<u>387,546</u>	<u>353,527</u>	<u>741,073</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	27,473	18,000	45,473
Charitable activities			
General	3,766	-	3,766
Charitable Activities	237,870	379,057	616,927
Other	7,316	2,031	9,347
Total	276,425	399,088	675,513
NET INCOME/(EXPENDITURE)	111,121	(45,561)	65,560
RECONCILIATION OF FUNDS			
Total funds brought forward	100,613	75,555	176,168
TOTAL FUNDS CARRIED FORWARD	211,734	29,994	241,728

11. ANALYSIS OF THE NET MOVEMENT IN RESTRICTED FUNDS

Little Gate Farm furthered its objectives in 2016 by investing in a charcoal retort and this was purchased in February 2016 at a cost of £19,260.

The following represents the decrease in resources available to deploy in undertaking future activities:-

	£
Total restricted funds reserves per statement of financial activities	12,470
Less: Restricted funds expended on functional fixed assets	(19,260)
Accumulated depreciation on functional fixed assets	14,690
Available restricted funds reserves as at the year end	7,900

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

12. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2019 and 31 August 2020	<u>31,700</u>	<u>23,884</u>	<u>211</u>
DEPRECIATION			
At 1 September 2019	-	16,220	92
Charge for year	<u>-</u>	<u>1,916</u>	<u>30</u>
At 31 August 2020	<u>-</u>	<u>18,136</u>	<u>122</u>
NET BOOK VALUE			
At 31 August 2020	<u>31,700</u>	<u>5,750</u>	<u>89</u>
At 31 August 2019	<u>31,700</u>	<u>7,664</u>	<u>119</u>

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2019 and 31 August 2020	<u>21,708</u>	<u>5,028</u>	<u>82,531</u>
DEPRECIATION			
At 1 September 2019	12,759	3,007	32,078
Charge for year	<u>2,238</u>	<u>995</u>	<u>5,179</u>
At 31 August 2020	<u>14,997</u>	<u>4,002</u>	<u>37,257</u>
NET BOOK VALUE			
At 31 August 2020	<u>6,711</u>	<u>1,026</u>	<u>45,274</u>
At 31 August 2019	<u>8,949</u>	<u>2,021</u>	<u>50,453</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.8.19 £
Trade debtors	<u>21,710</u>	<u>24,167</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.20 £	31.8.19 £
Taxation and social security	15,346	8,376
Other creditors	<u>4,076</u>	<u>3,573</u>
	<u>19,422</u>	<u>11,949</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

15. MOVEMENT IN FUNDS

	At 1.9.19 £	Net movement in funds £	At 31.8.20 £
Unrestricted funds			
General fund	80,734	118,572	199,306
Designated funds	131,000	-	131,000
	<u>211,734</u>	<u>118,572</u>	<u>330,306</u>
Restricted funds			
People Postcode Lottery	13,000	(13,000)	-
SSE	1,898	(475)	1,423
Henry Smith (County Grant)	6,700	(6,700)	-
Bernard Sunley Foundation	1,582	(396)	1,186
Spear Charitable Foundation	633	(158)	475
Clothworkers	1,981	(495)	1,486
Social Investment Business	4,200	3,700	7,900
	<u>29,994</u>	<u>(17,524)</u>	<u>12,470</u>
TOTAL FUNDS	<u>241,728</u>	<u>101,048</u>	<u>342,776</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	603,248	(484,676)	118,572
Restricted funds			
People Postcode Lottery	-	(13,000)	(13,000)
SSE	-	(475)	(475)
Henry Smith (County Grant)	22,500	(29,200)	(6,700)
Bernard Sunley Foundation	-	(396)	(396)
Lloyds Bank Foundation	25,000	(25,000)	-
Ted Baker Trust	1,500	(1,500)	-
Life More Ordinary	2,000	(2,000)	-
Children in Need	23,320	(23,320)	-
East Sussex County Council	2,500	(2,500)	-
Peoples Health Trust	2,621	(2,621)	-
Skills for Care	4,180	(4,180)	-
Reaching Communities - National Lottery	120,000	(120,000)	-
Social Investment Business	9,200	(5,500)	3,700
Bedgebury Foundation	2,000	(2,000)	-
CXK - SELEP	10,000	(10,000)	-
Education Futures Trust	3,391	(3,391)	-
Hastings Direct	500	(500)	-
Lawson Trust	20,000	(20,000)	-
Police Grant	1,000	(1,000)	-
Spear Charitable Foundation	-	(158)	(158)
Clothworkers	-	(495)	(495)
	<u>249,712</u>	<u>(267,236)</u>	<u>(17,524)</u>
TOTAL FUNDS	<u>852,960</u>	<u>(751,912)</u>	<u>101,048</u>

LITTLE GATE FARM

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.19 £
Unrestricted Funds				
General fund	16,613	111,121	(47,000)	80,734
Designated funds	84,000	-	47,000	131,000
	<u>100,613</u>	<u>111,121</u>	<u>-</u>	<u>211,734</u>
Restricted Funds				
People Postcode Lottery	10,000	3,000	-	13,000
SSE	2,531	(633)	-	1,898
Henry Smith (County Grant)	4,000	2,700	-	6,700
Bernard Sunley Foundation	2,109	(527)	-	1,582
Spear Charitable Foundation	844	(211)	-	633
Clothworkers	2,641	(660)	-	1,981
The Tudor Trust	20,980	(20,980)	-	-
Garfield Weston Foundation	22,650	(22,650)	-	-
Peoples Health Trust	3,400	(3,400)	-	-
RBS Skills & Opportunities	2,400	(2,400)	-	-
The Childwick Trust	4,000	(4,000)	-	-
Social Investment Business	-	4,200	-	4,200
	<u>75,555</u>	<u>(45,561)</u>	<u>-</u>	<u>29,994</u>
TOTAL FUNDS	<u><u>176,168</u></u>	<u><u>65,560</u></u>	<u><u>-</u></u>	<u><u>241,728</u></u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

15. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	387,546	(276,425)	111,121
Restricted funds			
Sussex Community Foundation	7,500	(7,500)	-
Awards 4 All	10,000	(10,000)	-
Rother DC	3,000	(3,000)	-
Downlands	60,000	(60,000)	-
Hedley	3,000	(3,000)	-
Ernest Klenwort	10,000	(10,000)	-
People Postcode Lottery	15,000	(12,000)	3,000
Thomas Bailey	5,000	(5,000)	-
SSE	4,000	(4,633)	(633)
Henry Smith (County Grant)	20,000	(17,300)	2,700
Bernard Sunley Foundation	-	(527)	(527)
Lloyds Bank Foundation	25,000	(25,000)	-
Chalk Cliff Trust	5,000	(5,000)	-
Magdalen and Lasher	500	(500)	-
Ted Baker Trust	500	(500)	-
The Tudor Trust	25,000	(45,980)	(20,980)
Children in Need	20,000	(20,000)	-
Garfield Weston Foundation	15,000	(37,650)	(22,650)
Nineveh	5,000	(5,000)	-
Peoples Health Trust	-	(3,400)	(3,400)
RBS Skills & Opportunities	-	(2,400)	(2,400)
The Childwick Trust	-	(4,000)	(4,000)
Arts Council	15,000	(15,000)	-
The Big Give	4,000	(4,000)	-
The Crowd Funder	2,077	(2,077)	-
A Life More Ordinary	1,000	(1,000)	-
Low Carbon Across the South East	10,000	(10,000)	-
Morrisons Foundation	13,000	(13,000)	-
Reaching Communities - National Lottery	63,750	(63,750)	-
Social Investment Business	9,200	(5,000)	4,200
TESCO	2,000	(2,000)	-
Spear Charitable Foundation	-	(211)	(211)
Clothworkers	-	(660)	(660)
	<u>353,527</u>	<u>(399,088)</u>	<u>(45,561)</u>
TOTAL FUNDS	<u><u>741,073</u></u>	<u><u>(675,513)</u></u>	<u><u>65,560</u></u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.18 £	Net movement in funds £	Transfers between funds £	At 31.8.20 £
Unrestricted funds				
General fund	16,613	229,693	(47,000)	199,306
Designated funds	84,000	-	47,000	131,000
Restricted funds				
People Postcode Lottery	10,000	(10,000)	-	-
SSE	2,531	(1,108)	-	1,423
Henry Smith (County Grant)	4,000	(4,000)	-	-
Bernard Sunley Foundation	2,109	(923)	-	1,186
Spear Charitable Foundation	844	-(369)	-	475
Clothworkers	2,641	(1,155)	-	1,486
The Tudor Trust	20,980	(20,980)	-	-
Garfield Weston Foundation	22,650	(22,650)	-	-
Peoples Health Trust	3,400	(3,400)	-	-
RBS Skills & Opportunities	2,400	(2,400)	-	-
The Childwick Trust	4,000	(4,000)	-	-
Social Investment Business	-	7,900	-	7,900
	<u>75,555</u>	<u>(63,085)</u>	<u>-</u>	<u>12,470</u>
TOTAL FUNDS	<u>176,168</u>	<u>166,608</u>	<u>-</u>	<u>342,776</u>

LITTLE GATE FARM

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED FOR THE YEAR ENDED 31 AUGUST 2020

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	990,794	(761,101)	229,693
Restricted funds			
Sussex Community Foundation	7,500	(7,500)	-
Awards 4 All	10,000	(10,000)	-
Rother DC	3,000	(3,000)	-
Downlands	60,000	(60,000)	-
Hedley	3,000	(3,000)	-
Ernest Klenwort	10,000	(10,000)	-
People Postcode Lottery	15,000	(25,000)	(10,000)
Thomas Bailey	5,000	(5,000)	-
SSE	4,000	(5,108)	(1,108)
Henry Smith (County Grant)	42,500	(46,500)	(4,000)
Bernard Sunley Foundation	-	(923)	(923)
Lloyds Bank Foundation	50,000	(50,000)	-
Chalk Cliff Trust	5,000	(5,000)	-
Magdalen and Lasher	500	(500)	-
Ted Baker Trust	2,000	(2,000)	-
The Tudor Trust	25,000	(45,980)	(20,980)
Life More Ordinary	2,000	(2,000)	-
Children in Need	43,320	(43,320)	-
East Sussex County Council	2,500	(2,500)	-
Garfield Weston Foundation	15,000	(37,650)	(22,650)
Nineveh	5,000	(5,000)	-
Peoples Health Trust	2,621	(6,021)	(3,400)
Skills for Care	4,180	(4,180)	-
Arts Council	15,000	(15,000)	-
The Big Give	4,000	(4,000)	-
The Crowd Funder	2,077	(2,077)	-
A Life More Ordinary	1,000	(1,000)	-
Low Carbon Across the South East	10,000	(10,000)	-
Morrisons Foundation	13,000	(13,000)	-
Reaching Communities - National Lottery	183,750	(183,750)	-
Social Investment Business	18,400	(10,500)	7,900
TESCO	2,000	(2,000)	-
Bedgebury Foundation	2,000	(2,000)	-
CXK - SELEP	10,000	(10,000)	-
Education Futures Trust	3,391	(3,391)	-
Hastings Direct	500	(500)	-
Lawson Trust	20,000	(20,000)	-
Police Grant	1,000	(1,000)	-
Spear Charitable Foundation	-	(369)	(369)
Clothworkers	-	(1,155)	(1,155)
RBS Skills & Opportunities	-	(2,400)	(2,400)
The Childwick Trust	-	(4,000)	(4,000)
	<u>603,239</u>	<u>(666,324)</u>	<u>(63,085)</u>
TOTAL FUNDS	<u>1,594,033</u>	<u>(1,427,425)</u>	<u>166,608</u>

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2020.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 AUGUST 2020**

17. RESERVES POLICY

At the year end the charity held reserves of £342,776, of which £330,306 are unrestricted. The following designations are placed upon them:

- £70,000 has been designated for salary costs,
- £15,000 has been designated for human resource and recruitment costs,
- £8,000 has been designated for cesspit maintenance,
- £12,000 has been designated for vehicle maintenance,
- £6,000 has been designated for animal care
- £20,000 has been designated for building maintenance and builds.

Finally, the £199,306 remaining free reserves are held for general expenditure and running costs of the charity.