

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.*

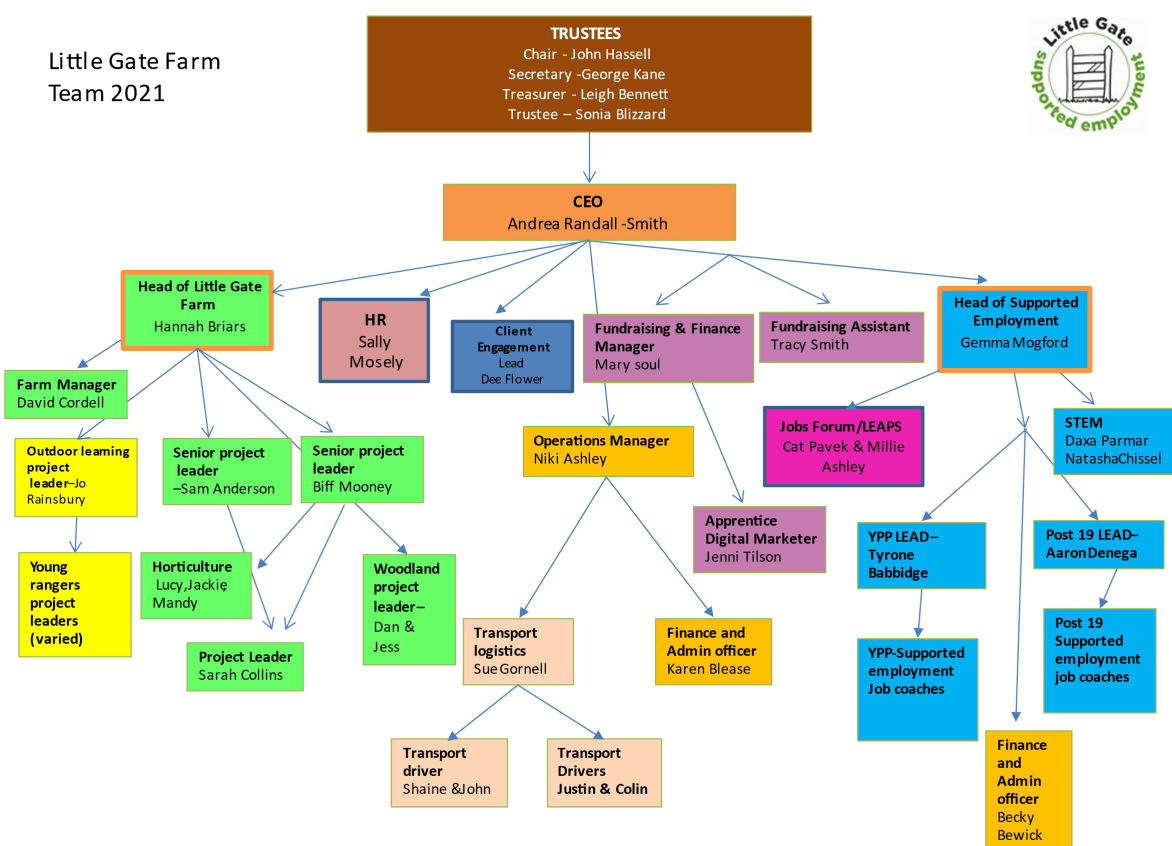
There must be at least 3 trustees at any one time, and no more than 12. Trustees can serve for a maximum of 4 years, after which they become eligible for re-election.

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.

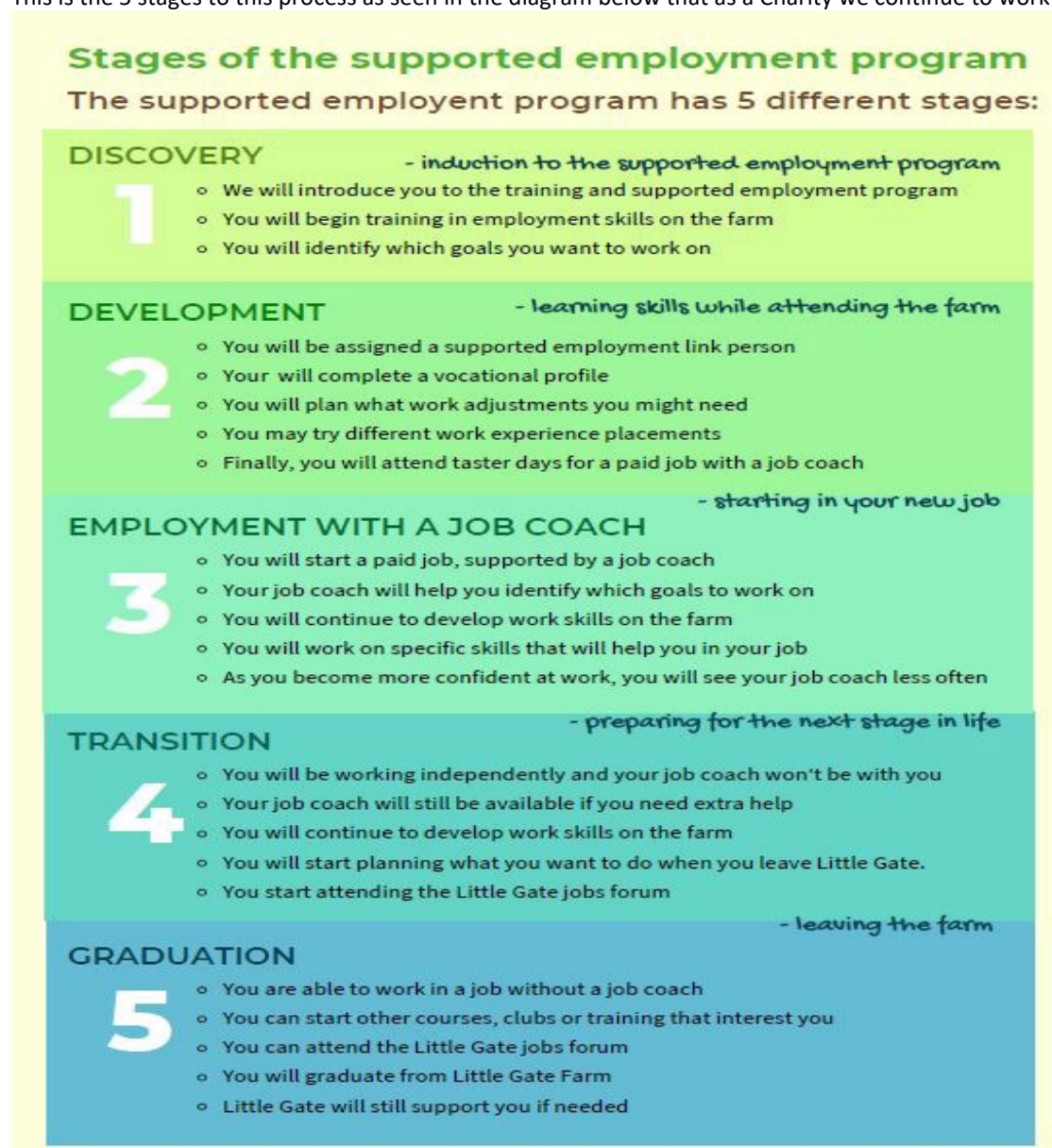
Work trainee learning is focused on Communication, Confidence, Work Skills and Independence in farm work, horticulture, cooking, office skills and animal care. The skills developed are transferable and help build resilience needed to go into paid work and establish a positive work ethic. Expectations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

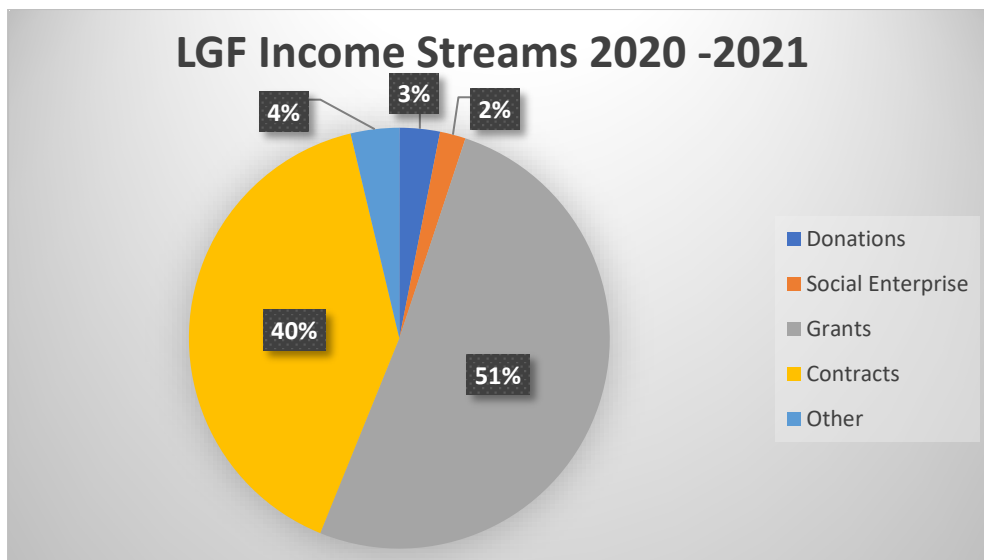
We have a variety of income streams most particularly, we are funded through ESCC, DWP Access to work and Trusts and foundations.

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		<u>361,665</u>	<u>13,177</u>	<u>374,842</u>	<u>342,776</u>
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
	211,734	118,572	330,306
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
	4,200	3,700	7,900
	29,994	(17,524)	12,470
TOTAL FUNDS			
	241,728	101,048	342,776

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.