



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.*

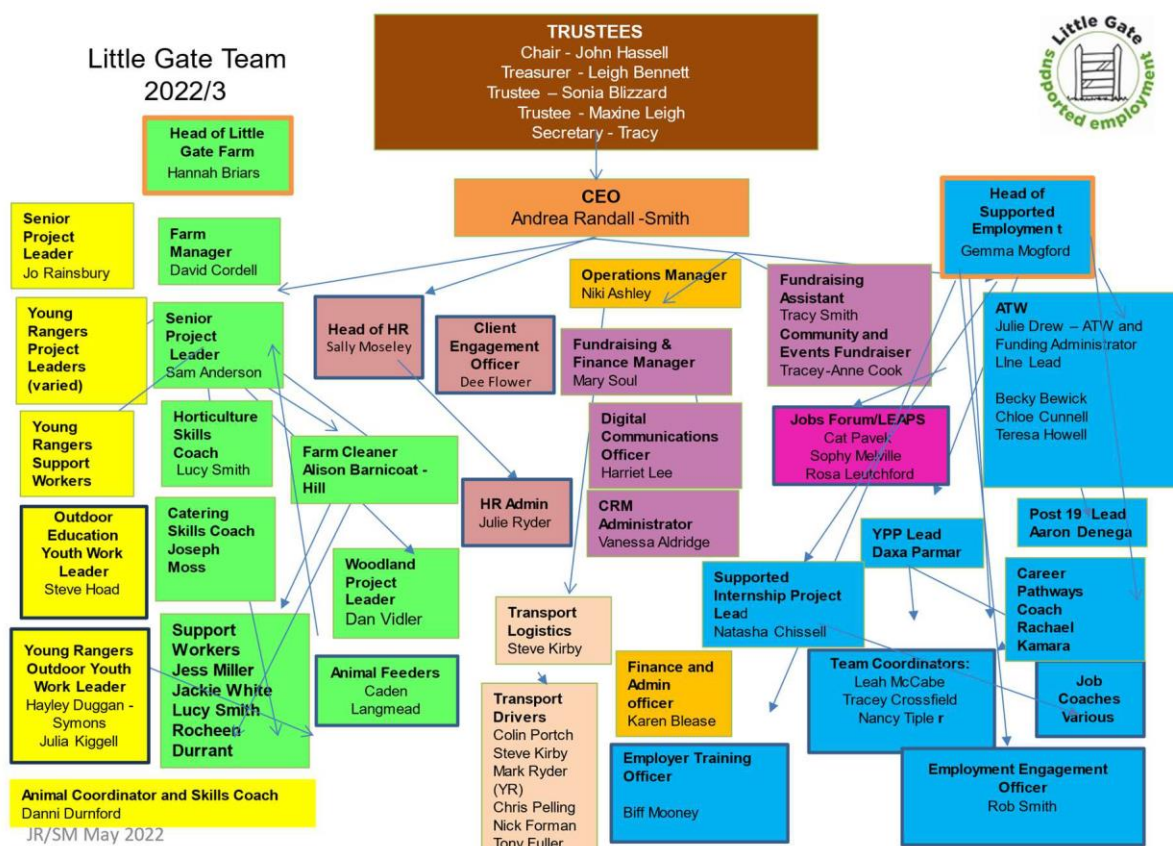
Sonia Blizzard – *Managing Director and parent.*

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.

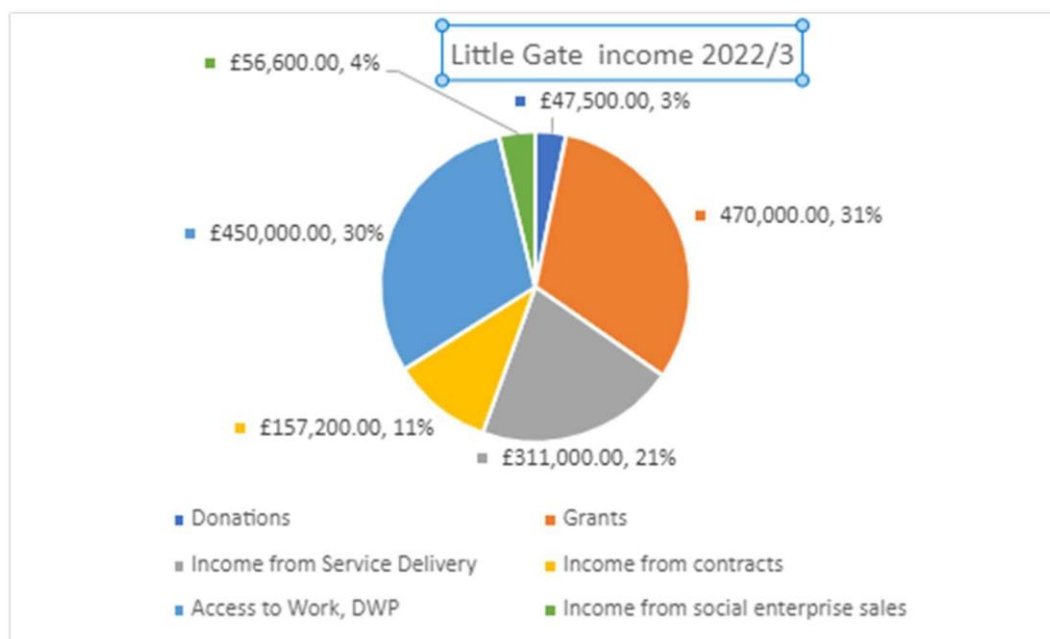
Financial Review

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					
General	7	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	Totals
	£	£	costs £	£
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