



**GUILFOYLE  
SAGE LLP**

Chartered  
Accountants

**EDEN GATE NEWPORT**

**ANNUAL REPORT**

**INCORPORATING FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31st MARCH 2024**

**EDEN GATE NEWPORT**

**YEAR ENDED 31st MARCH 2024**

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**INCORPORATING FINANCIAL STATEMENTS**

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## **EDEN GATE NEWPORT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024**

The Trustees present their report together with the financial statements of the charity for the year ended 31st March 2024. The financial statements have been prepared in accordance with the accounting policies set out in Note 1 and comply with the Charity's constitution and applicable law.

#### **Legal and administrative information**

**Charity registration number** 1154545

#### **Address**

25 Hill Street  
Newport, South Wales  
NP20 1LZ

#### **Trustees**

Franz Huelle	Chair until February 2024	
Andrew Lightbown	appointed February 2024	
Pamela McCarthy		
Harvey R Philpott	Vice Chair	
Don Reed	appointed April 2023	Chair from February 2024
Mary Taylor		
Alyson Thomas	appointed April 2024	

#### **Secretary**

Mary Taylor

#### **Independent Examiner**

Guilfoyle Sage LLP  
21 Gold Tops  
Newport  
NP20 4PG

#### **Bankers**

Barclays Bank Plc  
14 Commercial Street  
Newport  
NP20 1HE

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

The Charity was registered as a Charitable Incorporated Organisation (CIO) on 13 November 2013 under charity registration number 1154545. The Charity's governing document is based on a Foundation Model Constitution.

### **Recruitment and appointment of new trustees**

All persons wishing to become Trustees are given a trustee role description, a trustee person description and a trustee code of conduct, following which they are required to submit an application form with a CV and a declaration as to their fitness. If the existing Trustees resolve that the applicant be appointed, (s)he must undergo induction training during which (s)he will be given (and receive help understanding) copies of:

- the governing document
- the annual report and accounts
- the current budget
- internal policy statements
- the strategic plan, business plan and/or operational plan

## **EDEN GATE NEWPORT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 - continued**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT continued**

##### **Organisational Structure**

During the year we have had a full time Operations Manager, two full time Support Workers and a part time Support Worker permanently employed by the Charity. No employee was on a fixed-term contract. The Operations Manager reports to the Chair of the Trustees. All other staff and volunteers report to the Operations Manager. There are now seven Trustees: Chair, Vice Chair, Secretary and four others. The Trustees have and continue to work hard to recruit more Trustees and this has been successful during 2023/24. We are grateful that a volunteer with financial experience is managing our finances with close contact with the Trustees. The majority of the Trustees do not act as Volunteers in the Charity's contacts with guests.

##### **Related Parties**

We have no formal link with any related party, but we do actively co-operate with other organisations also working to help those whom we seek to help.

##### **Risk Management and Review**

The Trustees regularly review a risk register which has identified the following risks as areas for consideration:

- Risk of abuse by staff or volunteers or of abusive behaviour from a guest directed at staff or volunteers. This is managed by ensuring good procedures are in place to mitigate the risk, such as training staff, DBS checks being in place for staff and volunteers and enacting a clear safeguarding policy. All staff and volunteers are asked to read and sign appropriate policies. We have introduced a more formalised induction process for volunteers to ensure that they are trained before working at Eden Gate. Over the last year we have increased security with additional CCTV and continue to maintain close links with the police. We also ensure our lone worker policy is adhered to at all times.
- Risk of a loss of support from our volunteering base has also been identified. We have been increasing volunteers to mitigate this risk and continue to encourage more volunteers to come forward.
- Risk of loss of income. During 2023/24 we lost the 'Supporting People' funding which we have received for several years from the Local Authority. However, the Charity has built up reserves as the Trustees foresaw this could happen. The Trustees and Operations Manager have successfully pursued additional fund raising options, most notably a grant in excess of £300,000 covering the next two financial reporting periods ending March 2025 and 2026.

##### **Safeguarding**

The Charity has provided services to adults deemed at risk in this financial period. All necessary DBS checks at the required level have been obtained for all staff and volunteers.

##### **Governance review**

The Trustees have decided to aim to comply with the Charity Governance Code as published by the Charity Commission. A full review revealed that most of the principles of the code were already being adhered to. Some additional formal written policies are needed which will be formulated in 2024/5 in order to achieve full compliance with the code. The policies currently in place cover financial controls, safeguarding, financial reserves, serious incident reporting and internal risk management.

#### **OBJECTIVES AND ACTIVITIES**

##### **Summary of the objectives set out in the governing document**

In Newport, South Wales (primarily) relief and help to people experiencing, or at risk of, homelessness or substance dependency by:

- building initial interactions with guests founded on respect and trust
- creating a safe environment to enable guests to move forward
- facilitating a range of intervention services
- looking to continuously develop our services and increase their effectiveness
- alleviation through rehabilitation and support to integrate them back into society
- working in collaboration with other organisations looking for similar outcomes
- educating the public about homelessness and substance dependence and abuse, working in partnership with other groups including Christian Churches.

As well as providing some relief to people in obvious need, our overall aim is to help people move on, as far as possible, to a point where they can sustain themselves in suitable accommodation and employment and escape from the traps of poverty and addiction. We therefore provided one to one support to those experiencing, or likely to experience, homelessness in order to help them to support themselves.

## **EDEN GATE NEWPORT**

### **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 - continued**

#### **OBJECTIVES AND ACTIVITIES continued**

##### **Summary of the main activities undertaken for the public benefit in relation to these objectives**

- Our drop-in services are a place where those who are experiencing homelessness can access local services as well as humanitarian support.
- We provide hot drinks and toast and signpost people to relevant services such as housing or drug/alcohol support.
- Other services such as the NHS, chiropodists and barbers also attend some of the drop-in sessions to help our guests engage with them.
- The 'Shoulder to Shoulder' initiative enables our guests to voluntarily participate in various projects run to reinforce/teach reading and maths skills, to learn new skills including art, gardening and music as well as volunteer work placements. These all improve their health and well being as well as adding skillsets to be able to support themselves.
- In furtherance of our education aims, we have visited several local schools and spent time with the children explaining what Eden Gate does and sharing with them experiences of homelessness.

##### **Wider involvement**

- Eden Gate has benefitted from funding from Newport City Council via support for staff salaries from the 'Supporting People' programme.
- Work has been ongoing to strengthen links with the Local Council and business organisations such as Business in the Community.
- We try to establish connections with other UK organisations of similar ethos so that we can improve our offering to our guests and increase the effectiveness of our programmes.

##### **Main activities undertaken for the public benefit**

In all their decisions as to the work of the charity the Trustees have complied with their duty to have due regard to the Charity Commission's public benefit guidance when exercising any powers or duties to which the guidance is relevant.

##### **Volunteers**

Eden Gate is extremely grateful for the huge contribution made by our volunteers without whom we simply could not run our services. We have welcomed several new volunteers over the past year, which was fantastic particularly as some volunteers did not return after the Pandemic. We now have about 40 active volunteers but intend to continue to recruit more.

#### **ACHIEVEMENTS AND PERFORMANCE**

We have continued to pursue the objects of the charity. We continue to be seen as a place of safety and help for rough sleepers and others experiencing or at risk of homelessness, without the perceived barriers which sometimes prevent those affected engaging with the Council or other official bodies. However, our close links with those bodies means that we can help to ensure that our guests access other services as required. We have seen real benefits with people moving into housing as a result of the work of Eden Gate or being supported to remain in housing or find employment or enter rehabilitation.

We have engaged with the business community who have been a valuable source of support, advice and encouragement.

We continue to provide a means whereby volunteers and churches can contribute to helping the people experiencing homelessness, or who are at risk of homelessness, through our activities.

The 'Shoulder to Shoulder' project has expanded our work by increasing training and skills for guests, as has visiting local schools to educate them about our work.

#### **FINANCIAL REVIEW**

The total cash funds carried forward at the year end were £150,901 (2023: £162,921). This comprised a total of unrestricted funds of £126,341, (2023: £149,293) and restricted funds of £24,560, (2023: £13,628).

In 2023/24 the direct funding tender from Newport City Council for the homeless drop-in centre and breakfast runs came to an end following the Trustees' decision not to participate in the revised tendering process. The Trustees elected to develop the proactive Shoulder to Shoulder rehabilitative programme for guests and pursue funding opportunities in support of that. However, the Trustees also recognised that there were sufficient financial reserves in place to underwrite this transition period enabling the Trustees to continue to pursue the objects of the Charity.

## EDEN GATE NEWPORT

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st MARCH 2024 - continued

#### FINANCIAL REVIEW continued

During this transitional review period the Trustees are able to report that the Charity's income only dropped by 11% in comparison with the previous financial period. The Trustees are extremely grateful to those organisations who have stepped in to cover the gap. Additionally, the Charity applied for a grant under the UK Shared Prosperity Fund and was successful in obtaining funding in excess of £300,000 in 2024 and 2025.

Donations from Churches, individuals and others has been sufficient to meet our needs for which we are extremely grateful and has allowed the Charity to continue its service to our guests.

The Charity's principal sources of funding during the last financial year have been as follows:

- 29% given by individuals (2023: 27%)
- 4% given by Churches (2023: 7%)
- 40% given by other donor bodies (2023: 4%)
- 6% gift aid tax reclaim (2023: 6%)
- 20% grants (2023: 55%)
- 1% other (2023: 1%)

Additional Funding declarations for the year ended 31st March 2024

- The single highest value donation from a corporate donor was £20,000
- The single highest value donation from an individual was £18,086
- No donations were received from related parties or from outside the UK

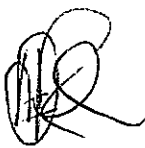
Of our expenditure, 68% was spent on staff costs (2023: 67%) and 15% on rent and other expenses of our premises (2023: 11%). The paid staff provide co-ordination of volunteers, support and mentoring for beneficiaries, general administration and management and they contribute to the development and planning of our services. The premises enable us to provide drop-in facilities for beneficiaries, office functions and a centre from which to operate.

Apart from a small petty cash fund, all our funds are held at Barclay's Bank and, from time to time, in our PayPal account.

#### Reserves Policy

Our policy is to keep a reserve of 50% of current annual staff costs and rent. The purpose is to ensure that we can meet our obligations to employees and our landlord if disaster strikes.

Approved by the Trustees and signed on their behalf by :



Don Reád  
Chair of Trustees

08/01/2025  
Date



Mary Taylor  
Trustee and Secretary

08/08/2025  
Date

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EDEN GATE NEWPORT

We report on the accounts for the year to 31st March 2024 set out on pages 6 to 10.

### Respective responsibilities of trustees and examiner

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for the year under Section 144(2) of the Charities Act 2011, (the 2011 Act), and that an independent examination is needed.

It is our responsibility to:

- examine the accounts under Section 145 of the 2011 Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act and
- state whether particular matters have come to our attention.

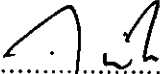
### Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present 'a true and fair view' and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- 1 which gives us reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met; or
- 2 to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

  
.....  
Guilfoyle Sage LLP, Chartered Accountants,  
21 Gold Tops, Newport, South Wales NP20 4PG

Dated ..... 8 January 2024 .....

# EDEN GATE NEWPORT

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31st MARCH 2024

	Notes	2024 Unrest- ricted Funds £	2024 Restric- ted Funds £	2024 Total Funds £	2023 Unrest- ricted Funds £	2023 Restric- ted Funds £	2023 Total Funds £
<b>INCOMING RESOURCES</b>							
Income from donations & legacies	2	73,531	30,398	103,929	66,147	700	66,847
Income from charitable activities	3	28,615	-	28,615	83,451	-	83,451
Investments - bank interest		1,228	-	1,228	222	-	222
<b>TOTAL INCOMING RESOURCES</b>		<u>103,374</u>	<u>30,398</u>	<u>£ 133,772</u>	<u>149,820</u>	<u>700</u>	<u>£ 150,520</u>
<b>RESOURCES EXPENDED</b>							
Costs of raising funds		239	-	239	292	-	292
<b>NET INCOMING RESOURCES AVAILABLE FOR CHARITABLE ACTIVITIES</b>		<u>103,135</u>	<u>30,398</u>	<u>£ 133,533</u>	<u>149,528</u>	<u>700</u>	<u>£ 150,228</u>
Charitable activities	4	125,007	19,466	144,473	128,923	1,668	130,591
Other costs	5	1,080	-	1,080	1,020	-	1,020
<b>TOTAL RESOURCES EXPENDED</b>		<u>126,087</u>	<u>19,466</u>	<u>£ 145,553</u>	<u>129,943</u>	<u>1,668</u>	<u>£ 131,611</u>
<b>NET INCOMING/(OUTGOING) RESOURCES FOR THE YEAR</b>		(22,952)	10,932	(12,020)	19,585	(968)	18,617
Transfers between funds	8	-	-	-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		(22,952)	10,932	(12,020)	19,585	(968)	18,617
Balance brought forward 1st April 2023		149,293	13,628	162,921	129,708	14,596	144,304
Balance carried forward 31st March 2024	8 & 9	<u>126,341</u>	<u>24,560</u>	<u>£ 150,901</u>	<u>149,293</u>	<u>13,628</u>	<u>£ 162,921</u>
<b>STATEMENT OF ASSETS &amp; LIABILITIES</b>							
Assets retained for charity use	10	-	-	-	-	-	-
Barclays Bank current account		22,634	24,560	47,194	47,235	13,628	60,863
Barclays Bank deposit account		103,207	-	103,207	101,979	-	101,979
PayPal account		449	-	449	-	-	-
Petty cash		51	-	51	79	-	79
		<u>126,341</u>	<u>24,560</u>	<u>£ 150,901</u>	<u>149,293</u>	<u>13,628</u>	<u>£ 162,921</u>



## EDEN GATE NEWPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024

#### 1. ACCOUNTING POLICIES

##### Accounting convention

The financial statements have been prepared on a receipts and payments basis under the historical cost convention, in accordance with the Charities Act 2011, the Charities SORP (Statement of Recommended Practice) 2019 (FRS 102) and applicable accounting standards.

##### Incoming Resources

All incoming resources are included on the Statement of Financial Activities in the year in which they are received.

##### Resources expended

Expenditure is accounted for on a payments basis and has been classified under headings that aggregate all costs 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.

Motor Vehicles & trailer	- 25% on cost
IT equipment	- 33% on cost

Depreciation is charged at the beginning of the year following year of purchase or transfer. Profits and losses on disposal of assets are recognised in the Statement of Financial Activities in the year of disposal.

##### 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.

#### 2. INCOME FROM DONATIONS AND LEGACIES

	2024 Unrest- ricted Funds £	2024 Restric- ted Funds £	2024 Total Funds £	2023 Unrest- ricted Funds £	2023 Restric- ted Funds £	2023 Total Funds £
<b>Donations</b>						
Church organisations	4,816	-	4,816	9,771	700	10,471
Individuals	25,388	-	25,388	25,714	-	25,714
Other organisations	23,686	30,398	54,084	5,738	-	5,738
Gift aid tax reclaimed	7,826	-	7,826	9,183	-	9,183
PayPal account	11,815	-	11,815	15,741	-	15,741
	<u>73,531</u>	<u>30,398</u>	<u>£ 103,929</u>	<u>66,147</u>	<u>700</u>	<u>£ 66,847</u>

## EDEN GATE NEWPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024 cont.

#### 3. INCOME FROM CHARITABLE ACTIVITIES

	2024 Unrest- ricted Funds £	2024 Restric- ted Funds £	2024 Total Funds £	2023 Unrest- ricted Funds £	2023 Restric- ted Funds £	2023 Total Funds £
Newport City Council Supporting People/other	27,366	-	27,366	82,398	-	82,398
Big Issue Sales	622	-	622	522	-	522
Other receipts	627	-	627	531	-	531
	<u>28,615</u>	<u>- £</u>	<u>28,615</u>	<u>83,451</u>	<u>0 £</u>	<u>83,451</u>

#### 4. EXPENDITURE ON CHARITABLE ACTIVITIES

	2024 Unrest- ricted Funds £	2024 Restric- ted Funds £	2024 Total Funds £	2023 Unrest- ricted Funds £	2023 Restric- ted Funds £	2023 Total Funds £
Premises costs	14,912	6,883	21,795	15,191	-	15,191
Guest expenses	7,789	708	8,497	9,697	900	10,597
Staff costs (note 7)	87,357	11,583	98,940	88,373	-	88,373
Equipment expenses	1,589	-	1,589	1,585	745	2,330
Motor & travelling expenses	4,360	-	4,360	3,127	-	3,127
Office costs, promotion and sundry	9,000	292	9,292	10,950	23	10,973
	<u>125,007</u>	<u>19,466 £</u>	<u>144,473</u>	<u>128,923</u>	<u>1,668 £</u>	<u>130,591</u>

#### 5. EXPENDITURE ON OTHER COSTS

	2024 Unrest- ricted Funds £	2024 Restric- ted Funds £	2024 Total Funds £	2023 Unrest- ricted Funds £	2023 Restric- ted Funds £	2023 Total Funds £
Independent examiner fees	1,080	-	1,080	1,020	-	1,020
Depreciation	-	-	-	-	-	-
	<u>1,080</u>	<u>- £</u>	<u>1,080</u>	<u>1,020</u>	<u>- £</u>	<u>1,020</u>

#### 6. TRUSTEE REMUNERATION AND RELATED PARTY COSTS

No Trustee received remuneration in their capacity as a trustee.

No Trustee received payment for any costs other than legitimate reimbursements of expenditure on behalf of the Charity.

# EDEN GATE NEWPORT

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024 cont.

### 7. STAFF COSTS

Staff costs were as follows:

	2024 Unrest- ricted Funds £	2024 Restric- ted Funds £	2024 Total Funds £	2023 Unrest- ricted Funds £	2023 Restric- ted Funds £	2023 Total Funds £
Wages, salaries, pension & social security costs	85,683	11,583	97,266	86,569	-	86,569
Training, uniforms & other costs	1,674	-	1,674	1,804	-	1,804
	<u>87,357</u>	<u>11,583</u>	<u>98,940</u>	<u>88,373</u>	<u>-</u>	<u>88,373</u>

### 8. MOVEMENT IN FUNDS

	Balance at 1st April 2023 £	In £	Out £	Transfers £	Balance at 31st March 2024 £	Balance at 31st March 2023 £
<b>Unrestricted Funds</b>	<u>149,293</u>	<u>98,424</u>	<u>126,326</u>	<u>-</u>	<u>121,391</u>	<u>149,293</u>
<i>2023</i>	<i>129,708</i>	<i>149,820</i>	<i>130,235</i>			<i>149,293</i>
<b>Restricted funds</b>						
Night Shelter	300	-	300	-	-	300
Monmouth Diocese	1,810	-	1,810	-	-	1,810
NCC Homelessness Prevention Fund	11,518	-	11,518	-	-	11,518
Shoulder to Shoulder garden project	-	16,566	2,006	-	14,560	-
Shoulder to Shoulder art project	-	500	500	-	-	-
Roof repair	-	2,832	2,832	-	-	-
TV & food	-	500	500	-	-	-
Motor vehicle	-	10,000	-	-	10,000	-
<b>Total Restricted Funds</b>	<u>13,628</u>	<u>30,398</u>	<u>19,466</u>	<u>-</u>	<u>24,560</u>	<u>13,628</u>
<i>2023</i>						
<i>Night Shelter</i>	<i>500</i>	<i>700</i>	<i>900</i>	<i>-</i>		<i>300</i>
<i>High Sheriff</i>	<i>768</i>	<i>-</i>	<i>768</i>	<i>-</i>		
<i>Monmouth Diocese</i>	<i>1,810</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>1,810</i>
<i>NCC Homelessness Prevention Fund</i>	<i>11,518</i>	<i>-</i>	<i>-</i>	<i>-</i>		<i>11,518</i>
<b>Total Restricted Funds</b>	<u>14,596</u>	<u>700</u>	<u>1,668</u>	<u>-</u>		<u>13,628</u>
<i>2023</i>	<i>144,304</i>	<i>150,520</i>	<i>131,903</i>	<i>-</i>		<i>162,921</i>

	Balance at 1st April 2022 £	In £	Out £	Transfers £	Balance at 31st March 2023 £	Balance at 31st March 2023 £
<b>Total Funds</b>	<u>162,921</u>	<u>128,822</u>	<u>145,792</u>	<u>-</u>	<u>145,951</u>	<u>162,921</u>
<i>2023</i>	<i>144,304</i>	<i>150,520</i>	<i>131,903</i>	<i>-</i>		<i>162,921</i>

## EDEN GATE NEWPORT

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st MARCH 2024 cont.

#### Nature and purpose of each restricted fund

##### Monmouth Diocese Fund

This is a grant received through St Mary's Church, Malpas for work with school aged children and young people.

##### Shoulder to Shoulder Fund

These are grants and donations given to develop and sustain the new programmes of teaching and reinforcing maths and reading skills, providing learning opportunities to acquire new skills and to secure volunteer work placements.

##### Motor vehicle

The new grant for 2024 and 2025 from the UK Shared Prosperity Fund is for both capital and revenue expenditure. Part of the grant will be used to purchase a minibus in order to be able to transport guests. A grant of £10,000 has been received from Enterprise in advance of the main grant becoming available.

#### 9. GENERAL UNRESTRICTED FUND

	2024 General Fund £	2024 Total Fund £	2023 General Fund £	2023 Total Fund £
Unrestricted Funds	121,391	121,391	149,293	149,293

#### 10. TANGIBLE FIXED ASSETS

	Motor Vehicles £	Computers & equipment £	Total £
<b>Cost</b>			
Balance at 1st April 2023	13,162	3,883	17,045
Additions	-	-	-
Disposals	-	-	-
Balance at 31 March 2024	13,162	3,883	17,045
<b>Accumulated Depreciation</b>			
Balance at 1st April 2023	13,162	3,883	17,045
Charge for year	-	-	-
Eliminated on Disposal	-	-	-
Balance at 31 March 2024	13,162	3,883	17,045
<b>Net Book Value</b>			
At 31st March 2024	-	-	-
At 31st March 2023	-	-	-