

COMPANY REGISTRATION NUMBER: 04334389  
CHARITY REGISTRATION NUMBER: 1120073

**Moulsecomb Forest Garden and Wildlife Project**  
**Company Limited by Guarantee**  
**Unaudited Financial Statements**  
**31 March 2020**

# Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2020

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# Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2020

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The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2020.

## Reference and administrative details

**Registered charity name** Moulsecoomb Forest Garden and Wildlife Project

**Charity registration number** 1120073

**Company registration number** 04334389

**Principal office and registered office** Community Base  
113 Queens Road  
Brighton  
BN1 3XG

## The trustees

Mr D Graham-Cameron  
Ms S P Howells  
Ms J A Shergold  
Mr M D Ardron  
Ms R Bicker  
Mr R Blackman

**Company secretary** Mr D Graham-Cameron

**Independent examiner** N J Cadwallader FCCA For and On Behalf of David Cadwallader & Co Limited  
Suite 3 Bignell Park Barns  
Chesterton  
Nr Bicester  
Oxon  
OX26 1TD

# **Moulsecoomb Forest Garden and Wildlife Project**

## **Company Limited by Guarantee**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

**Year ended 31 March 2020**

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#### **Structure, governance and management**

##### **GOVERNING DOCUMENT**

The organisation is a charitable company limited by guarantee, incorporated on 5th December 2001, and registered as a charity on 13th July 2007. The charity is governed under its Constitution, adopted 13th July 2007, and its Memorandum and Articles of Association incorporated 5 December 2001, as amended 12 December 2006. Under its Constitution, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one-year term. New Trustees can also be co-opted at a General Meeting. Trustees also act in the capacity of Company Directors.

The charity is run by the Trustees who are either long term volunteers or people chosen for their expertise and knowledge. In addition to the AGM, the Trustees meet at least four times per year to receive operational reports, review and agree policies and procedures, and address issues around strategic planning, risk management and finances. They delegate the management of the charity to the Project Manager who is responsible for the day to day running of the charity, including the management of personnel, the allotment, and all charitable activities.

##### **EMPLOYEES AND TRUSTEES**

The charity employs two paid members of staff: Pat Beach who works as our Outdoor Educational/Therapeutic Practitioner and Instructor; and Project Manager Warren Carter. They are supported by the services of a small group of professional freelancers with specialist fields of expertise.

We have a regular cook/teacher working every Friday (Carly North). We have an additional gardener who supervises the volunteers on a Tuesday (Daisy Brown), and an assistant cook (Jo Pearson) supporting the educational activities on Fridays.

The charity is governed by six volunteer Trustees: Susie, Julie, Duncan, Mick, Rachel and Ross who between them have many years' experience of volunteering and working with the Moulsecoomb Forest Garden, and are sympathetic and fully engaged with the ethos and continuing development of the charity.

They meet as Trustees with the Project Manager at least four times a year to oversee the management of the project and site, to ensure that policies and procedures remain current and that the wider responsibilities of ensuring regulatory and financial compliance are adhered to.

Trustees are in regular communication, and support behind-the-scenes in various functions including financial, admin, PR and HR.

Several of the Trustees regularly attend as garden volunteers at the allotment site, so they are both visible and easily accessible to staff and service users.

The staff meet regularly to plan and review current work, and we hold regular forest garden 'user group' forums where everyone is invited to discuss their views about how things work for them - in the spirit of continual improvement. We regularly review our suite of policies that inform the running of the project, including our governance structure, which can all be found on our website.

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

#### TRUSTEES

**Duncan Granham-Cameron:** "From a career background in IT and communications I now work as a professional archaeologist. I first became a volunteer in 2002 shortly after I moved to Brighton and soon after I joined the Management Committee before becoming a Trustee when I helped to convert the organisation into a Charity. As well as playing an active role in hands-on volunteering at the garden whenever my work allows, I manage the day to day financial transactions and provide other administrative support from home."

**Susie Howells:** "With a 25-year background in environmental management, sustainability and corporate responsibility in both private and public sectors, since 2018 I've been partnership manager for a groundwater quality project, as well as my own sustainability business. I started volunteering at the Forest Garden in 2012 and have never looked back. Now chair of Trustees, I support the team's work with anything from general weeding, to building up networks and support for our work across the city, to updating our governance and policy framework to make sure we all work safely and effectively. I usually come up every week, and it's a real boost to work outside - and with some amazing people."

**Julie Shergold:** "I've been a Bookkeeper for over 25 years, working with Voluntary Groups both as an Employee and as a Trustee. As Treasurer for the Forest Garden I keep the accounts up to date on a monthly basis and prepare the financial details for this report and am proud to be part of such a brilliant project."

**Rachel Bicker:** "As a lifelong wildlife enthusiast, the conservation of nature and green spaces is a bit part of my ethos. I gained a BSc in Zoology and a Masters of Biological Sciences Research before going on to work in the wildlife conservation sector. As a biodiversity consultant for Gatwick Airport I work in a highly dynamic environment with high potential for human and wildlife conflict, fortunately I play a positive role in preventing and alleviating issues. I was introduced to the garden in in 2017 by chair of trustees Susie, and I became a trustee in late 2018. I was highly impressed by the way the garden was being run and the consideration given for wildlife. The diversity of species occurring on site is very high and marks it as an important green space within Brighton. My goal is to help record as many plant, animal and fungi species on site as possible in order to best inform the site activities, for maximising the benefits to wildlife."

**Mick Ardron:** "I have been employed by Brighton and Hove City Council for over 22 years working in a small team supporting people with learning disabilities in their own homes. Over that time one of the biggest problems I have encountered is that large numbers of people with learning disabilities are isolated and seem to have no sense of belonging in the community. Many experience mental health issues as a result of this and lead unfulfilling lives not being able to reach their potential. Since November 2015 I have been volunteering at the Moulsecoomb Forest Garden and I have been incredibly impressed by such a resource for people with learning disabilities and other people with or without disabilities come together doing such meaningful activities in a welcoming, non-judgmental, fun environment. Here people are encouraged to develop their skills, meet other people in a relaxed, beautiful environment which is truly community based."

# Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

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**Ross Blackman** has worked for a national charity providing debt advice for the last 13 years. He has found most of his clients have some element of mental health problems and wanted to do more to help support excluded members of our community. He has a particular interest in the outdoors and how woodlands provide a sanctuary for us all. He also likes cups of tea. "I was looking for a new challenge and found the forest garden. I was impressed by how at the garden all are accepted for what they have to offer, and the focus is on working together to achieve the goal with everyone playing their part. I am proud to be involved in such a fun, positive, inclusive, organisation."

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

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#### Objectives and activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

#### OBJECTIVES AND ACTIVITIES

The Moulsecoomb Forest Garden and Wildlife Project is a small Brighton-based charity. Our project has two distinct strands: working with schools to provide an alternative route to pupils who struggle in a typical classroom setting; and running a genuinely inclusive community garden, involving people of all abilities and from all backgrounds: gardening, cooking and working together.

#### AIMS

1. To promote sustainable development for the benefit of the public by the relief of poverty and improvement of conditions of life in socially or economically disadvantaged communities; and promoting sustainable means of achieving economic and social growth and regeneration
2. To advance the education of the public in the subject of sustainable development and to provide education and training where needed in promotion of sustainable development projects.
3. To conduct research into sustainable development and to disseminate the useful results of such research for the public benefit. Sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

#### OBJECTIVES

The principal objectives of the charity are to:

1. Reduce anti-social behaviour by involving excluded pupils in the running of the garden.
2. Improve community health by offering free, organic and locally grown vegetables to low income families.
3. Enhance skills and employability by offering practical based training and volunteering opportunities.
4. Get children involved in planting, growing and eating healthy food, and respecting nature and the environment.
5. Create and enhance wildlife habitats, protecting biodiversity including heritage vegetable varieties.
6. Promote sustainable lifestyles, by encouraging and educating people about composting and the benefits of organic gardening and locally produced food.

# Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

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## VALUES

The Moulsecoomb Forest Garden and Wildlife project was established in 1994. Set on the outskirts of Brighton in a large community garden, our project has two distinct strands. Regular workdays on our nine allotments cater for up to 70 people and 70 pupils a week offering qualifications to young people who may not otherwise have the opportunity.

This process, which can be learner-led, underpins the student's sense of wellbeing and overall positive learning experience. It demands a holistic overview, close communication with schools, key workers, parents and carers, and regular handover and feedback of information, backed up by progress reports tracking individual aims and objectives. Responsibility, trust and eventually leadership play a big role in personal development.

Our therapeutic process engages young people diagnosed with learning difficulties such as Autism, Asperger Syndrome, Dyslexia and ADHD, who have had challenges in life, or who might have behavioural or mental health issues. Using a therapeutic approach, these experiences and skills are transferable and can be integrated into other areas of life. In our experience applying this process and creating a safe space helps students to become more settled, both in school and at home. Both these strands come together during our open days where everyone showcases our work to the wider community. Where bonds are built, barriers come down and prejudices challenged, making the Forest Garden an important part of the social glue that binds communities together.



# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

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#### Achievements and performance

##### ACTIVITIES AND ACHIEVEMENTS

The past financial year has been particularly challenging financially, and we had to make significant cuts and savings and find new ways to generate income to keep the charity afloat. As a result, we are in much more stable financial position at the end of this financial year. We currently work with 72 pupils a week.

Both H and J are pupils at Homewood College, a small school for pupils who cannot cope with mainstream education. H struggles with numeracy and literacy and is in care. So how do we find ways to engage pupils who really struggle in a classroom environment? As an example, H wanted to dig a hole, to see what he could find, so that's what we did. Both H and J dug the hole using spades, mattocks, trowels and brushes. They discovered roots, pottery, pieces of metal, assorted bits of plastic soil and chalk. There was then a discussion about soil profiles, and how roots bind the soil to prevent erosion, plus how plastic doesn't biodegrade. They found out about how chalk was laid down about 70 million years ago (give or take a few years) and formed the South Downs, along with the formation of geodes. They went on to find that our skeleton is made of similar stuff, and it's all about the calcium. Not forgetting how chalk was once used by our Neolithic ancestors to build with, H and J then crushed up the chalk from the hole, added water, and made a mini version of a rammed chalk wall.

This work provides a platform to build confidence, communication and problem-solving skills, and promotes a healthier balance against screens and technology. Their knowledge base around natural history continues to expand and we are planning to take them to the Natural History Museum. Both boys are registered for an OCN Level 1 qualification, which will be an evidence-based qualification covering fire, craft, plants, trees and wildlife. The success of our work with H and J has led to re-engagement with Homewood School, and we now have an extra 4 pupils coming up each week. Sometimes it takes a while to build up a relationship, but we are flexible and patient, and adapt the lessons around students' needs.

We are supportive in emergency situations, and our deep roots in the local community mean we have connections with families who are often seen as 'hard to engage.' (Although from the families' perspective it can be the services that are hard to access.) We were able to offer a slot to a Year 5 pupil from Moulsecoomb Primary who suddenly went into emergency care and needed space away from school and some 1-1 work for six weeks.

Another pupil, M, was permanently excluded from school early in the academic year. He lives with chronic anxiety which has led to a deterioration in his mental health. After speaking to his mother, we offered him 1-1 sessions. M is a self-reflective young man, one of his regrets from being excluded was he never had the opportunity to thank the teachers who helped him. While struggling with his mental health he still has a sensitivity towards the needs of others. Attending the Forest Garden meant we were able to help M to rebuild his confidence at a critical time in his life. He will now work towards his OCN Level 1, which may be the only qualification he will leave school with. The social environment of the Forest Garden provides M with a sense of belonging, helping to reduce isolation.

This support from families and wider community is essential to our work and it was evident when, just before Christmas, we were the local charity chosen to collect from the Santa Bus that drove around the Moulsecoomb estate. For pupils that attend during our workdays, you can see them become more comfortable in their surroundings, especially around those with complex needs. In fact, our workdays continue to be a melting pot, with over 70 people from different backgrounds a week coming along to learn about gardening, cooking - and most importantly, feeling part of a supported community. One of our University placement students spent a year volunteering as part of her anthropology thesis, focusing on community gardening. She adapted her interviewing, offering cameras for people who

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# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

#### Year ended 31 March 2020

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struggle with literacy, to help them capture their thoughts about the project. T, a man who has been attending for three years said: "British Society is very fractured, the sense of community is not what it was, it is very broken, I grew up in an insular area, everybody knew everybody... that it is not the case now. A lot of people, particularly with learning disabilities, can ended up being isolated, not involved in the community and this is a genuine example of people coming together from wherever, trying to make everybody feel welcomed."

For people with learning disabilities the garden is a stepping stone to further training, and employment, as part of our supported internship programme. Thanks to our links with the Bevy community pub M, who has autism, now has a placement on a Thursday helping in the kitchens after spending a year learning how to prepare, cook and serve meals to our volunteers.

We continue to host a wide range of groups, from MIND eco-therapy sessions, Mental Health First Aid training and Sensing Friends, an organisation for blind and partially sighted youngsters. Our eco-cabin has undergone extensive improvements so it can start to earn its keep and be hired out for activities. We participated in a consortium of groups in a campaign to re-wild the local golf course that was in danger of closing, and which backs into the woods behind our project. We are busy planting a bee and butterfly bank at Moulsecoomb train station, and are working with local companies outside Brighton station to maintain flower beds to improve the image of the city to visitors.

We ran another summer scheme for Moulsecoomb children to have fun learning about bushcraft, playing games in the woods and making pizzas in our clay oven and continue to work at Moulsecoomb Primary on Thursdays in their award-winning school grounds, running lunch clubs and 1-1 work with pupils that need extra support.

We want our volunteers to be fully involved, and in the past year we have held two user group meetings where we listen to people's ideas about how to improve what we do, followed by a fish and chip supper donated by a local business. Our volunteers and pupils helped shape and run our open day, where 150 people came this year, to see what we get up to. We also won Brighton and Hove's City in Bloom's Best Community Charity Garden for the second year in a row.

In 2019 a wildlife management plan was created to recognise the high value of this site and the adjacent woodlands for biodiversity, and to maximise the charity's capability to conserve it. We ran over a dozen wildlife events throughout the year from 'Breakfast with Moths' to 'An Evening with Bats' to encourage the involvement of local people with wildlife on the site, while generating valuable biological records. A total of 488 species were recorded in total in 2019, with more than 100 people participating.

We have managed to turn round a bleak financial outlook by shaving £20,000 off last year's overall spend, and with the relaunch of our new website which makes online donations much easier are on track to receive £500 a month from our Friends of the Forest Garden scheme.

What is important is that we don't work in isolation: while Moulsecoomb and the surrounding areas face many problems, it is also rich beyond the index of multiple deprivation. Across the area, there is a growing network of community organisations and partnerships and a rising sense of possibility and opportunity emerging. One person described it as "an ordinary estate doing extraordinary things" and Moulsecoomb Forest Garden is at the heart of this, with these networks invaluable to the people we we support.

#### KEEPING IN TOUCH

Along with our website, you can also keep in touch with our Facebook cooking page, twitter (@mfgwp), and now Instagram (@moulsecoomb\_forest\_garden) and our own YouTube channel

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# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2020

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[www.moulsecoombforestgarden.org](http://www.moulsecoombforestgarden.org)

Warren Carter

#### Financial review

**Remuneration of Trustees** During the year ending 31st March 2019 the Trustees of the charity performed their roles as Trustees in a voluntary capacity. No Trustees received any remuneration or expenses.

#### Funds Held as Custodian Trustee on Behalf of Others

We do not hold any funds as custodian trustee for any other individuals or organisations.

#### Reserves policy

The Trustees wish to maintain a level of reserves that would ensure the stability of the charity in the medium term, whilst maximizing the use of the charity's resources towards its charitable objectives. Therefore, they will seek to maintain adequate unrestricted funds which are not committed or invested in tangible fixed assets. The charity is committed to building a level of reserves which represent 3 months running costs.

#### Investment Policy

The charity has no investments other than its savings account with Triodos Bank

#### Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on ..... and signed on behalf of the board of trustees by:

Mr D Graham-Cameron  
Chairty Secretary

# **Moulsecoomb Forest Garden and Wildlife Project**

## **Company Limited by Guarantee**

### **Independent Examiner's Report to the Trustees of Moulsecoomb Forest Garden and Wildlife Project**

**Year ended 31 March 2020**

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I report to the trustees on my examination of the financial statements of Moulsecoomb Forest Garden and Wildlife Project ('the charity') for the year ended 31 March 2020.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

# **Moulsecoomb Forest Garden and Wildlife Project**

**Company Limited by Guarantee**

**Independent Examiner's Report to the Trustees of Moulsecoomb Forest  
Garden and Wildlife Project** *(continued)*

**Year ended 31 March 2020**

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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.

N J Cadwallader FCCA  
For and On Behalf of  
David Cadwallader & Co Limited  
Independent Examiner

Suite 3 Bignell Park Barns  
Chesterton  
Nr Bicester  
Oxon  
OX26 1TD

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2020

		2020			2019
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Donations and legacies	5	31,097	34,178	65,275	36,541
Charitable activities	6	34,438	–	34,438	24,620
Investment income	7	3	–	3	17
<b>Total income</b>		<u>65,538</u>	<u>34,178</u>	<u>99,716</u>	<u>61,178</u>
<b>Expenditure</b>					
Expenditure on charitable activities	8,9	<u>45,383</u>	<u>33,178</u>	<u>78,561</u>	<u>76,442</u>
<b>Total expenditure</b>		<u>45,383</u>	<u>33,178</u>	<u>78,561</u>	<u>76,442</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>20,155</u>	<u>1,000</u>	<u>21,155</u>	<u>(15,264)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(290)	5,026	4,736	20,001
<b>Total funds carried forward</b>		<u>19,865</u>	<u>6,026</u>	<u>25,891</u>	<u>4,737</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 24 form part of these financial statements.

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Statement of Financial Position

31 March 2020

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	Note	2020 £	2019 £
<b>Fixed assets</b>			
Tangible fixed assets	14	3,429	4,573
<b>Current assets</b>			
Debtors	15	6,973	4,590
Cash at bank and in hand		18,975	1,295
		<u>25,948</u>	<u>5,885</u>
<b>Creditors: amounts falling due within one year</b>	16	<u>2,833</u>	<u>4,851</u>
<b>Net current assets</b>		<u>23,115</u>	<u>1,034</u>
<b>Total assets less current liabilities</b>		<u>26,544</u>	<u>5,607</u>
<b>Provisions</b>	18	<u>653</u>	<u>870</u>
<b>Net assets</b>		<u>25,891</u>	<u>4,737</u>
<b>Funds of the charity</b>			
Restricted funds		6,026	5,027
Unrestricted funds		19,865	(290)
<b>Total charity funds</b>	19	<u>25,891</u>	<u>4,737</u>

For the year ending 31 March 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The statement of financial position  
continues on the following page.

The notes on pages 15 to 24 form part of these financial statements.

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# **Moulsecoomb Forest Garden and Wildlife Project**

**Company Limited by Guarantee**

**Statement of Financial Position** *(continued)*

**31 March 2020**

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These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mr D Graham-Cameron  
Charity Secretary

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The notes on pages 15 to 24 form part of these financial statements.

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# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements

Year ended 31 March 2020

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#### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Community Base, 113 Queens Road, Brighton, BN1 3XG.

#### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### 3. Accounting policies

##### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

##### Going concern

There are no material uncertainties about the charity's ability to continue.

##### Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

##### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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#### 3. Accounting policies *(continued)*

##### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2020

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#### 3. Accounting policies *(continued)*

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings                      -     25% reducing balance

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2020

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#### 3. Accounting policies *(continued)*

##### **Impairment of fixed assets *(continued)***

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### **Provisions**

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

##### **Financial instruments**

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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#### 3. Accounting policies *(continued)*

##### Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

#### 4. Limited by guarantee

The Charitable Company is limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

#### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations	26,097	–	26,097

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

#### 5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Grants</b>			
Eleanor Hamilton Educational Trust	5,000	–	5,000
Sussex Community Foundation	–	9,600	9,600
Chalk Cliff Trust	–	–	–
Brighton & Hove City Council	–	6,000	6,000
Fonthill Foundation	–	3,000	3,000
Ernest Kleinwort Charitable Trust	–	–	–
Greggs	–	–	–
Other < £1,000	–	1,000	1,000
Allington Trust	–	10,000	10,000
Pebble Trust	–	1,580	1,580
South Downs National Park Authority	–	1,998	1,998
Woodward Trust	–	1,000	1,000
	<u>31,097</u>	<u>34,178</u>	<u>65,275</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
<b>Donations</b>			
Donations	10,081	–	10,081
<b>Grants</b>			
Eleanor Hamilton Educational Trust	4,000	–	4,000
Sussex Community Foundation	–	10,000	10,000
Chalk Cliff Trust	–	3,000	3,000
Brighton & Hove City Council	–	1,000	1,000
Fonthill Foundation	–	3,000	3,000
Ernest Kleinwort Charitable Trust	–	3,000	3,000
Greggs	–	1,860	1,860
Other < £1,000	–	600	600
Allington Trust	–	–	–
Pebble Trust	–	–	–
South Downs National Park Authority	–	–	–
Woodward Trust	–	–	–
	<u>14,081</u>	<u>22,460</u>	<u>36,541</u>

#### 6. Charitable activities

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Other trading activity	<u>34,438</u>	<u>34,438</u>	<u>24,620</u>	<u>24,620</u>

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

#### 7. Investment income

	Unrestricted Funds £	Total Funds 2020 £	Unrestricted Funds £	Total Funds 2019 £
Interest receivable	3	3	17	17

#### 8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Staff Costs	37,170	29,680	66,850
Activities	3,118	3,498	6,616
Support costs	5,095	–	5,095
	<u>45,383</u>	<u>33,178</u>	<u>78,561</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Staff Costs	37,226	27,810	65,036
Activities	1,715	3,270	4,985
Support costs	5,892	529	6,421
	<u>44,833</u>	<u>31,609</u>	<u>76,442</u>

#### 9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2020 £	Total fund 2019 £
Staff Costs	66,850	–	66,850	65,036
Activities	6,616	–	6,616	4,985
Governance	–	1,237	1,237	1,851
Finance	–	2,015	2,015	1,734
Property	–	1,843	1,843	2,836
	<u>73,466</u>	<u>5,095</u>	<u>78,561</u>	<u>76,442</u>

#### 10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2020 £	2019 £
Depreciation of tangible fixed assets	<u>1,144</u>	<u>1,524</u>

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2020

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#### 11. Independent examination fees

	<b>2020</b>	2019
	<b>£</b>	£
Fees payable to the independent examiner for:		
Independent examination of the financial statements	744	900

#### 12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	<b>2020</b>	2019
	<b>£</b>	£
Wages and salaries	67,400	65,036
Other employee benefits	250	290
	<u>67,650</u>	<u>65,326</u>

The average head count of employees during the year was 2 (2019: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	<b>2020</b>	2019
	<b>No.</b>	No.
Administrative staff	1	1
Support workers	1	1
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2019: Nil).

#### 13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

#### 14. Tangible fixed assets

	Fixtures and fittings	<b>Total</b>
	£	£
<b>Cost</b>		
<b>At 1 April 2019 and 31 March 2020</b>	<u>8,129</u>	<u>8,129</u>
<b>Depreciation</b>		
At 1 April 2019	3,556	3,556
Charge for the year	1,144	1,144
<b>At 31 March 2020</b>	<u>4,700</u>	<u>4,700</u>
<b>Carrying amount</b>		
<b>At 31 March 2020</b>	<u>3,429</u>	<u>3,429</u>
At 31 March 2019	<u>4,573</u>	<u>4,573</u>

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# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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#### 15. Debtors

	<b>2020</b>	2019
	£	£
Trade debtors	5,430	3,060
Prepayments and accrued income	<u>1,543</u>	<u>1,530</u>
	<u>6,973</u>	<u>4,590</u>

#### 16. Creditors: amounts falling due within one year

	<b>2020</b>	2019
	£	£
Trade creditors	1,377	1,703
Accruals and deferred income	744	900
Social security and other taxes	462	748
Other creditors	<u>250</u>	<u>1,500</u>
	<u>2,833</u>	<u>4,851</u>

#### 17. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	<b>2020</b>	2019
	£	£
Included in provisions (note 18)	<u>653</u>	<u>870</u>

The deferred tax account consists of the tax effect of timing differences in respect of:

	<b>2020</b>	2019
	£	£
Accelerated capital allowances	<u>653</u>	<u>870</u>

#### 18. Provisions

	<b>Deferred tax (note 17)</b>
	£
At 1 April 2019	870
Charge against provision	<u>(217)</u>
<b>At 31 March 2020</b>	<u>653</u>

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# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

Year ended 31 March 2020

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#### 19. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
General funds	(290)	65,538	(45,383)	19,865

##### Restricted funds

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Restricted Fund	5,026	34,178	(33,178)	6,026

#### 20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Tangible fixed assets	3,429	–	3,429	4,573
Current assets	19,922	6,026	25,948	5,885
Creditors less than 1 year	(2,833)	–	(2,833)	(4,851)
Provisions	(653)	–	(653)	(870)
<b>Net assets</b>	<u>19,865</u>	<u>6,026</u>	<u>25,891</u>	<u>4,737</u>

# **Moulsecoomb Forest Garden and Wildlife Project**

**Company Limited by Guarantee**

**Management Information**

**Year ended 31 March 2020**

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**The following pages do not form part of the financial statements.**

# Moulsecoomb Forest Garden and Wildlife Project

## Company Limited by Guarantee

### Detailed Statement of Financial Activities

Year ended 31 March 2020

---

	2020 £	2019 £
<b>Income and endowments</b>		
<b>Donations and legacies</b>		
Donations	26,097	10,081
Eleanor Hamilton Educational Trust	5,000	4,000
Sussex Community Foundation	9,600	10,000
Chalk Cliff Trust	–	3,000
Brighton & Hove City Council	6,000	1,000
Fonthill Foundation	3,000	3,000
Ernest Kleinwort Charitable Trust	–	3,000
Greggs	–	1,860
Other < £1,000	1,000	600
Allington Trust	10,000	–
Pebble Trust	1,580	–
South Downs National Park Authority	1,998	–
Woodward Trust	1,000	–
	<u>65,275</u>	<u>36,541</u>
<b>Charitable activities</b>		
Other trading activity	<u>34,438</u>	<u>24,620</u>
<b>Investment income</b>		
Interest receivable	<u>3</u>	<u>17</u>
<b>Total income</b>	<u><u>99,716</u></u>	<u><u>61,178</u></u>

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# Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2020

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	2020	2019
	£	£
<b>Expenditure</b>		
<b>Expenditure on charitable activities</b>		
Purchases	6,616	5,015
Wages and salaries	67,400	65,036
Other post-retirement benefits	250	290
Rates and water	237	102
Repairs and maintenance	486	–
Insurance	675	1,657
Other establishment	(460)	(344)
Other motor/travel costs	109	2
Telephone	1,098	2,244
Other office costs	827	1,063
Depreciation	1,142	1,523
Deferred Tax	(217)	(288)
Bank Charges	294	112
Refreshments	37	3
Postage	67	27
	<u>78,561</u>	<u>76,442</u>
<b>Total expenditure</b>	<u>78,561</u>	<u>76,442</u>
<b>Net income/(expenditure)</b>	<u>21,155</u>	<u>(15,264)</u>

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# Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

## Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2020

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	2020 £	2019 £
<b>Expenditure on charitable activities</b>		
<b>Staff Costs</b>		
<i>Activities undertaken directly</i>		
Wages	66,850	65,036
<b>Activities</b>		
<i>Activities undertaken directly</i>		
Purchases	6,616	4,985
<b>Governance</b>		
<b>Support costs</b>		
Staff Costs	550	–
Trustee Training	250	290
Accountancy	654	1,849
Deferred Tax	(217)	(288)
	<u>1,237</u>	<u>1,851</u>
<b>Finance</b>		
<b>Support costs</b>		
Purchases	–	30
Advertising and Marketing	237	102
Travel	109	2
Telephone	444	395
Other	827	1,063
Bank Charges	294	112
Refreshments	37	3
Postage	67	27
	<u>2,015</u>	<u>1,734</u>
<b>Property</b>		
<b>Support costs</b>		
Repairs and Maintenance	486	–
Insurance	675	1,657
Sundries	(460)	(344)
Depreciation	1,142	1,523
	<u>1,843</u>	<u>2,836</u>
<b>Expenditure on charitable activities</b>	<u>78,561</u>	<u>76,442</u>

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