

GREEN LIGHT TRUST

England & Wales · Charity number 1000977

Details

Other names	GREEN LIGHT PRODUCTIONS
Status	Registered
Legal form	Charitable company
Company number	02550866
Registered	1990-11-19
Register	View on the Charity Commission register

Contact

Address	Green Light Trust The Foundry Bury Road Lawshall Bury St. Edmunds IP29 4PJ
Phone	01284830829
Email	info@greenlighttrust.org
Website	www.greenlighttrust.org

Activities

Objects: 3.1 The objects of the Charity (the “Objects”) are for the public benefit:-3.1.1 to protect, promote and improve peoples’ physical and mental health, working directly and in partnership with other organisations to ensure everyone can benefit from engaging with the natural world;3.1.2 to advance education in the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through training and practical participation;3.1.3 to advance education in world ecology and the natural environment and the effects on that environment of both natural and other activities and particularly those pursued by people; and3.1.4 to promote the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through the creation, restoration and conservation of woodland, wetland, grassland, school and community gardens, parks and wild space.

Activities: Wellbeing/educational programmes in woodland and green spaces, helping disadvantaged adults and children refocus and rebuild their lives; engaging them in skills learning and self development: NEET, victims of crime, ex-offenders, mental health, substance misuse, ex-forces, unemployed, disengaged from school, learning disabilities. Conservation of the environment. Train and deliver forest school.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Norfolk
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,482,950	£2,689,147	£828,786	71
2023-12-31	£2,805,277	£2,546,057	£1,034,983	61
2022-12-31	£1,787,586	£1,831,737	£775,763	46
2021-12-31	£1,500,684	£1,340,744	£819,914	49
2020-12-31	£1,038,670	£827,671	£659,974	31

Trustees

Name	Role	Appointed
Amanda Jane Burton	Chair	2024-02-13
Douglas Field		2020-12-21
Dr Jennifer Clare Mailley		2022-12-15
Laura Barlow		2025-05-13
Laura Elizabeth Thomas		2023-10-02
Robert Nigel McCURDY		2022-12-15
Sarah Katherine D'arcy		2023-10-02

GREEN LIGHT TRUST

England & Wales - Charity number 1000977

Accounts



GREEN LIGHT TRUST

(A company limited by guarantee)

Registered Charity Number 1000977

Registered Company Number 02550866

ANNUAL REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

Green Light Trust
The Foundry
Bury Road
Lawshall
Bury St Edmunds
Suffolk IP29 4PJ

Office Tel: 01284 830829
E: info@greenlighttrust.org
W: www.greenlighttrust.org

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Adult Participant shared:

“I lost all my passion and a lot of other things before I came here. I needed support. This course has given me a future and turned my thinking around. I feel so much more positive, especially around the environment and I’m being part of something now.”

Welcome from Lauren Shand

2024 was a challenging year for Green Light Trust, like most charities. Despite external pressures, we remained steadfast in our commitment to supporting individuals to achieve incredible outcomes through nature. Our work continues to be driven by the belief that every person—regardless of their background or circumstances—should have the opportunity to thrive.

Our expert teams—from facilitators and coordinators to those working tirelessly behind the scenes—ensure that everything we do is person-centred, empowering, and rooted in the restoration of both people and the environment. We know that when nature and people grow together, the potential for change is huge

In 2024, we launched our Employee Forum, giving every member of our team a voice to champion new ideas and tackle challenges together. We also took time to reflect on our ambition as a charity, leading to a review of our Vision, Mission, and Values, ensuring they really reflect our purpose and aspirations:

Our Vision: Here for every person to thrive through nature.

Our Mission: Empowering people to create purpose and build resilience through our nature-based pathways, while protecting and regenerating the woodland spaces we call home.

As the world around us continues to shift, we are responding to significant financial pressures — including increased National Insurance costs and the broader rise in operating expenses. In light of this, we have taken decisive action to rebuild our reserves to ensure long-term sustainability. We also recognise the need to diversify our funding sources to strengthen our resilience. This will include expanding opportunities further in Skills Development, as well as health, while also building stronger support through fundraising.

I want to express my heartfelt thanks to our supporters, funders, and partners—your belief in our work makes all of this possible. I also want to recognise the Green Light Trust team and Board, who all work incredibly hard to enable GLT to have huge impact on the lives of those we support.

2025 will bring new challenges, but we move forward with confidence, resilience, and a clear purpose—because we know that when people and nature thrive together, futures are transformed.



Lauren Shand

Chief Executive

“Thank you so much and thanks to all of you for all that do for our daughter. She is so happy and is developing so much with GLT. She absolutely loves it. We know she is in safe hands and has great experiences and is building friendships and many skills and confidence when she is there.”

Parent of a Participant

Welcome from Amanda Burton

It is a privilege to introduce this update as Chair of Green Light Trust, having started in February 2024.

I joined the Trust at a time of transition and opportunity. This year, under the leadership of our new Chief Executive, Lauren Shand, we have undertaken important strategic development, refined our Vision, Mission, and Values, and strengthened both governance and operational resilience. Our renewed clarity of purpose positions us well for the future, ensuring that we continue to deliver life-changing outcomes for the individuals and communities we serve.

The commitment of our team, volunteers, and Trustees has been wonderful to witness. Despite a reduction in income and increasing complexity in participant needs, our teams have delivered over 21,000 hours of transformative outdoor activities, supporting individuals across Suffolk and Norfolk. Through nature-based interventions, we have helped people facing isolation, mental health challenges, trauma, and additional needs to build resilience, connection, and hope.

Financially, the year has not been without its difficulties, and our year-end position reflects the challenges across the wider third sector. However, the Trustees are confident that the actions taken this year—building stronger partnerships, diversifying income streams, investing in leadership and infrastructure, and developing new pathways—will enable Green Light Trust to thrive.

We also remain committed to the careful stewardship of the natural environments that make our work possible. It is inspiring to see our participants not only find healing within nature but actively contribute to its conservation, enhancing the biodiversity of our woodland sites for future generations.

On behalf of the Board, I extend my deepest thanks to everyone who supports Green Light Trust: our funders, partners, volunteers, and, most importantly, our participants.

As we look to 2025 and beyond, we do so with optimism, determination, and a clear purpose.



Amanda Burton
Chair of Trustees

“Finding something like this, that has given me a purpose again, even if it is only one day a week, has changed my outlook on the future.” Shared by an adult participant

Who We Are

Green Light Trust began in 1989 when Ric Edelman and Nigel Hughes returned from Papua New Guinea, where they'd worked alongside indigenous communities protecting rainforests. Back in Suffolk, they started with simple but powerful work - helping schools and communities plant trees. The beloved Golden Wood in Lawshall stands as testament to those early days.

What began as environmental education quietly transformed into something deeper. Today, we've become specialists in nature-based wellbeing, working across Suffolk and Norfolk. Our four carefully designed pathways have earned recognition from NHS teams, local authorities and other partners who see how our nature-based offering can complement traditional support systems in unique ways.

Our Purpose

We exist to help every person thrive through nature. Our mission is straightforward: to empower people to build resilience and purpose through nature-based activities, while protecting the woodlands that make this work possible.

This isn't conventional therapy. It's something more organic - the confidence that comes from learning to coppice hazel, the sense of achievement in building a bird box, the quiet pride in maintaining woodland paths that others will use. These experiences create change in ways that talking-based interventions or medical model sometimes can't.

The People We Support

Our participants come to us facing real challenges. Many adults in our pathways struggle with long-term mental health needs or addiction recovery. The young people we work with often haven't thrived in traditional school environments. Some participants are dealing with the impacts of trauma, while others face isolation or difficulty leaving their homes. Most have interacted extensively with health and social care services before finding us.

The evidence is clear - those who could benefit most from nature access often face the biggest barriers. Physical distance is just one obstacle. Financial constraints, mobility issues, and simple lack of familiarity with outdoor spaces all play a role. Our job is to gently dismantle those barriers, and welcome people into nature, giving individuals a platform for personal development and growth.

How We Make a Difference

Our approach is deliberately practical. The woodlands we work in are living, working environments. Some days involve conservation work like coppicing or habitat creation. Others focus on traditional crafts or quiet reflection. The pace is intentionally different from modern life's frantic rhythm.

The daily campfire meal has become an unexpectedly powerful tool. For some participants, it's their only hot meal all week. More importantly, it's where connections form naturally - while preparing food together or sitting around the fire. These unforced social moments often prove as valuable as the structured activities.

We take time to understand each individual's needs, whether they're looking to build skills, improve wellbeing, or take steps toward employment. Some find purpose in volunteering with us; others discover confidence that helps them move forward in their lives.

What Guides Us

Everything we do is rooted in nature. We meet people where they are, without judgment. We stay curious, always learning from both research and lived experience. And we have the courage to challenge systems that historically has overlooked nature's role in wellbeing.

The results speak for themselves. Improved mental health. New skills learned. Lives changed. But perhaps most telling are the small moments we witness - someone who arrived silent now teaching others to use a billhook, or a young person finding calm among trees after years of turmoil.

This is why we do what we do. Not because we believe nature is magic, but because we've seen how woodlands - when carefully managed as therapeutic spaces - can help people discover their own strength. It's practical, it's proven, and it's making a difference every day across our woodland sites.

Why This Matters

Our work sits at the intersection of two urgent needs: declining mental health and environmental degradation. The woodlands we care for provide both ecological value and therapeutic space. Participants don't just benefit from nature - they become active stewards of it.

This annual report shares how that vision becomes reality. The following pages detail our impact, partnerships and plans - but behind every statistic are real people discovering strength they didn't know they had, in the quiet company of trees.

Written by one of our Participants

What I loved at the Green Light Trust ...

Firstly, acceptance from the outset from the Participant Engagement Co-ordinator who helped me enrol and completed the form on my behalf when I could not.

The Green Light Trust lifted any barriers that could stop me attending.

Acceptance without judgement ... no expectations or demands other than to show up as and when I could ... and this being okay.

Being given the support and encouragement needed to try new things in a safe environment and at my own pace knowing it's okay to try but not necessarily succeed.

Finding some calm (from my own mind) in the surroundings.

Giving me the reason to leave the safety of my home.

Being heard and having my basic needs met. When I said "I am tired" I was asked "shall we put up a hammock"

Being given the space to be my (authentic) self and to begin recognising that this is enough and okay - a work in progress!

Being able to help and being given help from others without being made to feel like a failure

Finding a sense of community by working, relaxing and eating together feeling some sense of belonging as far as I ever feel I fit in anywhere.

Learning new skills and remembering old ones - how to smile and laugh again.

Being given the opportunity to return on another course - in recognition that I am still on my journey of recovery and self-discovery (of who me is) - and that this takes time.

Restoration of belief that there are people out there who do care.

Our Pathways

Natural Alternative	Adult Mental Health
Designed to engage primary and secondary aged children who are struggling within the school environment, often with additional and/or behavioural needs. Sessions are learner-led where they are encouraged to explore the woodland environment and learn new skills.	Typically for adults who are facing challenges in their lives, often with low levels of wellbeing and self-esteem, coupled with mental ill health. In some cases, these are designed to meet the particular circumstances of individuals
Step by Step	Education, Health and Care Plan
Supports adults with moderate to severe additional and behavioural needs. Designed to empower individuals through a variety of engaging activities and personalised support, delivered in our woodland and indoors. We offer a range of opportunities where participants can get involved in recreational, therapeutic and skills development activities, whilst making friends and having fun.	An alternative education provision for young people aged 16-25 who have an EHCP and where mainstream educational establishments are not the most suitable environment for their development. We work intensively with these young people to achieve the objectives that are important to them.

Our Impact for 2024

This year we directly supported 666 individuals in the woods and supported a further 346 people through our pastoral support and partner services.

Behind these numbers are individuals who found connection, built resilience, and took steps toward brighter futures.

Below sets out how many people we supported and how much support was delivered.

Pathway / Service	Participants	Sessions Delivered	Woodland / Activity Hours	Pastoral / Support Hours	Total Hours
Adult Pathway	438	891	4,455	4,621	9,076
EHCP Pathway	20	550	4,335	Included in activity	4,335
Natural Alternative	179	748	3,740	1,520	5,260
Step-by-Step	29	402	2,010	Included in activity	2,010
Total	666	2,591	14,540	6,141	20,681

Measuring Wellbeing

At Green Light Trust, we use MYCAW (Measure Yourself Concerns and Wellbeing) to support the well-being and progress of individuals in our programmes. MYCAW helps us engage participants by allowing them to track and communicate their concerns, mental health, and overall well-being. This tool helps us offer more personalised support and ensures that each participant's unique needs are addressed.

We use MYCAW for several reasons:

1. **Personalised Support:** It helps us understand individual challenges and tailor our approach accordingly.
2. **Track Progress:** Regular assessments allow us to monitor improvements and identify ongoing concerns.
3. **Holistic Approach:** MYCAW helps us consider the mental, emotional, and physical health of participants.
4. **Empowerment:** Participants can actively reflect on and express their well-being, giving them a sense of control.

In 2024 we saw:

- Adults showed an average improvement of 0.8 points on our 6-point wellbeing scale—a significant shift, given that major life events typically move scores by just 0.6.
- Young people on our Natural Alternative Pathway saw an average increase of 0.43 points, a strong outcome given the complex barriers many face.

These figures only tell part of the story. Testimonials, case studies, and films bring the data to life, showing how confidence grows, skills develop, and lives change.

Understanding Changing Needs

Our participants' challenges are becoming more complex, mirroring wider societal trends. Analysing MYCAW data revealed key insights:

- Adults 40+ were most likely to cite anxiety (49.2%) as their primary concern, reflecting pressures like financial strain or long-term health issues.
- Young people under 18 frequently highlighted social interaction (39.4%) and emotional wellbeing (61.4%), pointing to rising isolation and digital saturation.

In response, we've adapted:

- Smaller, more focused groups for young people to build social skills
- Flexible, self-paced activities for adults needing quieter reflection
- Enhanced wraparound support for those at risk of exclusion

Our impact on the environment

We continue to demonstrate meaningful environmental impact across all our woodland sites. Our approach to land management goes hand in hand with our mission to support people's wellbeing. By helping individuals reconnect with nature, we're also preserving and enhancing biodiversity in the spaces where we work.

A key part of our management is coppicing – the traditional technique of cutting trees back in winter to encourage healthy, multi-stemmed regrowth. This opens the canopy, increases light to the woodland floor, and promotes a richer mix of ground flora. In turn, this supports a thriving food chain, benefiting insects, birds, bats and other wildlife. As an example at Castan Woods in Ipswich, we manage a coppice rotation—coppicing different areas each year to maintain a mosaic of habitats that suit a wide range of species.

In 2024, we coppiced an additional 0.25 hectares, adjoining previously managed areas, to further increase the biodiversity potential of the site. Participants across all our programmes—adults, children and young people, those with SEND and EHCPs—took part in this work. For many, it offered not only a hands-on learning experience, but a meaningful opportunity to care for a space they find therapeutic. These activities also brought people together from different pathways, encouraging shared purpose and connection.

To monitor the impact of our woodland work, we've begun recording species sightings using iNaturalist. So far, we've logged over 250 species at Castan Woods, most within or near coppiced areas. This includes a variety of insects, regenerating trees like Silver Birch, Oak and Sweet Chestnut, and flowering plants such as Wood Sage, Red Campion and Common Yarrow.

Looking ahead, we aim to strengthen how we measure and demonstrate our environmental impact. We are exploring opportunities to introduce formal ecological surveying, alongside expanding accessible monitoring activities for our participants. With better data, we can ensure we're managing our sites as effectively as possible—for the people we support, and for the future of our natural world.

Volunteers

We are incredibly grateful for the dedication and enthusiasm of our volunteers, who generously share their time, skills, and energy to support every aspect of our work. In 2024, 18 volunteers contributed a remarkable 2,705 hours, supporting everything from frontline activity delivery to behind-the-scenes professional support.

Many of our volunteers have previously participated in our Pathway programmes, with volunteering forming a valuable part of their own journey towards recovery and renewed purpose.

While our volunteer base has traditionally focused on Board roles and woodland support, in 2024 we began to expand this offer. We welcomed a new volunteer specifically supporting systems improvements—an important step in building our internal capacity and bringing in expertise. Looking ahead to 2025, we plan to launch a new ambassadorial programme to further grow our network of support and advocacy.

These figures above do not include the vital contributions of our Trustees, who also serve on a voluntary basis without remuneration. In 2024, we welcomed one new Trustee as part of our ongoing commitment to ensuring a diverse and skilled Board, able to guide the Charity's continued growth and development.

Case Study: From Isolation to Inspiration: A Journey Back to Life Through Nature

Referred by a local support worker, a 24-year-old participant joined Green Light Trust after spending four years isolated at home, struggling with agoraphobia, panic attacks, and long-term anxiety. Trust in others was low, and stepping outside felt impossible.

Just seven weeks into working with us, everything changed.

With our nature based, person centred approach, she began to rebuild confidence, challenge long-held fears, and rediscover the world beyond her front door. She's now enrolled in a local allotment project, joined a women's support group, and is exploring a future in horticulture – including a potential apprenticeship.

Reflections of 2024

Area	Highlights	Challenges
Our Impact & Engagement	- Supported 666 people across 2,591 activities and 20k+ hours of woodland delivery. - Research shows strong male engagement, with implications for suicide prevention. - Data Insights Analyst appointed, enhancing strategic decision-making. - Rebrand and website projects combined for greater impact. - 'The Oak' scorecard developed to track strategic progress. - Beacon system developed to include safeguarding and H&S. - Achieved 4 & 5-star environmental health ratings. - Increased visibility via social media, newsletters, and local press.	- Some participants becoming reliant on GLT; reviewed journey to improve this. - Growing complexity in adult mental health and youth isolation. - Capacity limits restrict rapid scaling despite growing demand.
Our People	- New Chair appointed and governance structure refreshed. - Policies reviewed and simplified. - Management training strengthened leadership and team support. - Wellbeing prioritised via structured debriefs, training, and GLT Together Days. - Operational roles refined, boosting collaboration and clarity. - Online training catalogue (200+ courses) launched. - Employee Forum launched to give staff a direct voice.	- Frontline teams face emotional and physical demands. - Pay and benefits under review to better reflect role challenges and impact.
Our Finances	- Expanded reach into Norfolk; added to new alternative provision framework. - Successful events including fire walk (£12.5k raised).	- 11% income decline vs 2023; +6% rise in costs led to £206k deficit. - Funding environment remains volatile and highly competitive.

Area	Highlights	Challenges
	- New 3-year fundraising strategy approved. - Maintained delivery despite wider sector funding pressure.	
Our Partnerships	- Strengthened cross-sector partnerships (health, education, social care). - Voluntary sector collaboration improved coordination.- - Joint bids with partners enhanced funding success and impact.	- Intense competition for partnership funding. - Maintaining long-term partner commitment remains a challenge.

Our Partners and Funders

Funders

The Alfred Williams Charitable Trust
 The Architectural Heritage Fund
 The Axter Climate & Community Fund
 CLA Charitable Trust
 Delamere Dairy Foundation
 East Suffolk Council
 Eastern Counties Educational Trust
 Fidelity UK Foundation
 Frank Jackson Foundation
 Helen Roll Charity
 Hiscox Foundation
 Hodge Foundation

Linbury Trust
 The Mrs LD Rope Third Charitable Trust
 The National Lottery Community Fund
 NHS Norfolk and Waveney ICB
 NHS Suffolk & North East Essex ICB
 Nineveh Trust
 Norfolk Community Foundation
 Norfolk County Council
 Suffolk Community Foundation
 Suffolk County Council
 Tuixen Foundation

Corporate Partners

Barenbrug UK Ltd
 Gascoynes Ltd
 Notcutts Ltd
 Saffron Building Society

Uptech
 Breathe HR
 Videndum PLC
 Save Money, Cut Carbon

Partners (Provision of Sites)

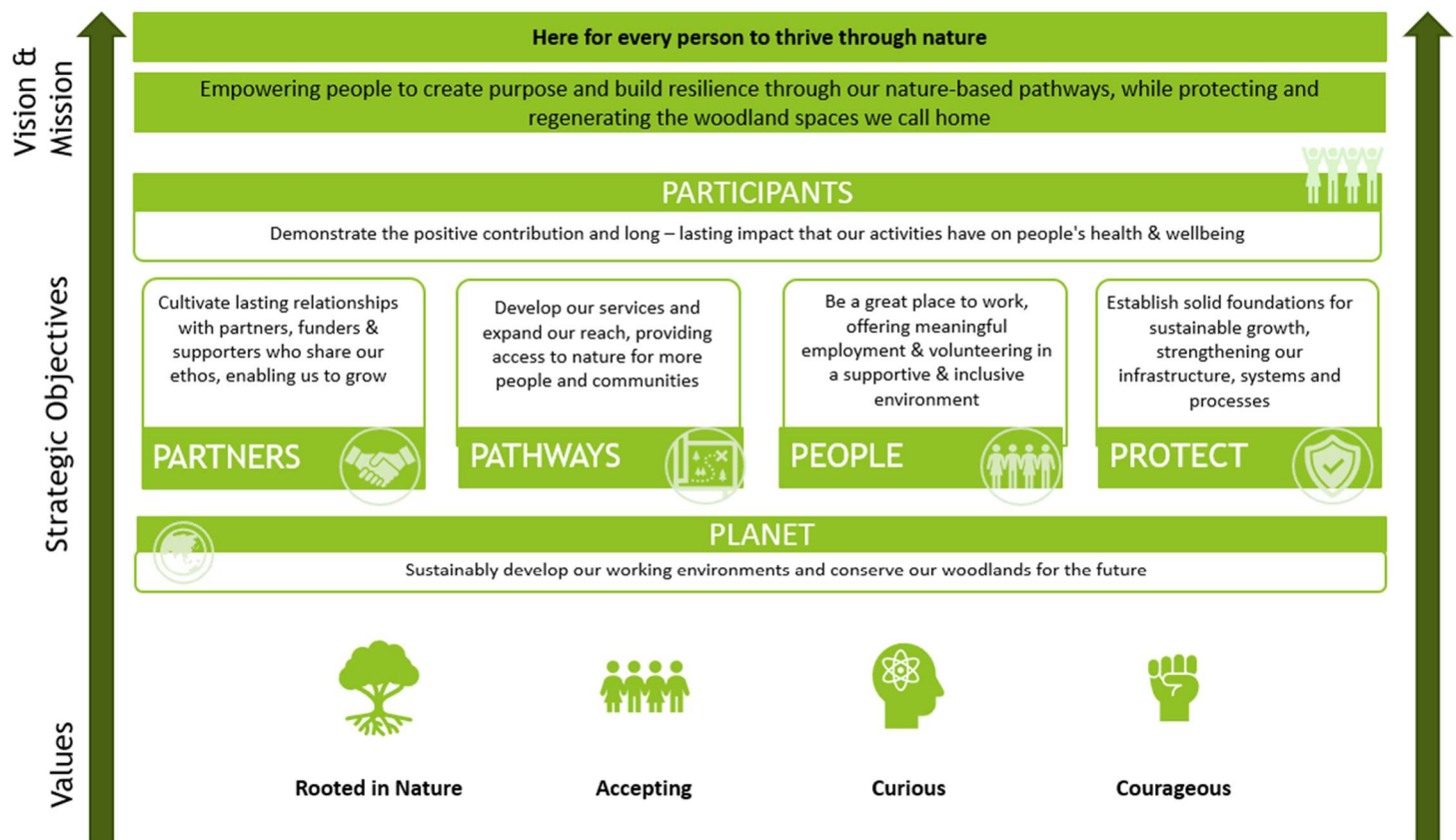
National Trust
 RSPB
 Suffolk County Council

Suffolk Farm Business Association
 West Suffolk Council

Strategy Development - Looking forward

Over the past year, we have refined our strategy to strengthen GLT's impact and sustainability. Our goal is clear: to become the leading nature-based wellbeing charity in the East of England, reaching more people who need our support. This is a long term ambition and we want to build sustainably.

Six key areas guide our work:



Our focus for 2025

As we move into 2025, Green Light Trust remains steadfast in its mission: empowering people to create purpose and build resilience through nature-based pathways while protecting and regenerating the woodland spaces we call home. Our commitment to supporting those most in need, improving wellbeing through nature, and fostering stronger communities is unwavering.

However, this year presents a complex and shifting landscape. We anticipate significant challenges, including an increasingly uncertain funding environment, rising financial pressures, and a growing demand for our services as more people experience economic hardship, poor mental health, and social isolation. At the same time, pressures on public services mean that organisations like Green Light Trust must step up to fill critical gaps in support to serve our communities.

To successfully navigate these challenges, we are strengthening our foundation, enhancing our sustainability, and reinforcing the resilience of our participants, workforce, and operations. Our strategic priorities for 2025 will ensure we continue delivering meaningful impact while building a future-proofed organisation.

Guided by Our Six Pillars: Our Strategic Focus for 2025

Green Light Trust's work is shaped by six core pillars—Participants, Partners, Pathways, People, Protect, and Planet—which define our focus for the year ahead and beyond.

Participants: Demonstrating Impact & Expanding Support

Our programmes transform lives, and in 2025, we will further demonstrate their long-term impact. With increasing referrals from partners like the NHS, local authorities, and community organisations, we will ensure that more people—regardless of their background—can access high-quality, nature-based interventions. We will:

- Provide support to those facing economic hardship, mental health challenges, and social isolation.
- Strengthen evidence of our impact through data collection and participant stories to advocate for long-term investment in nature-based health and wellbeing solutions.
- Ensure our interventions remain accessible despite financial pressures by exploring additional funding opportunities.

Partners: Strengthening Strategic Relationships

Collaboration is critical to our success. In 2025, we will cultivate deeper relationships with funders, corporate partners, and public sector organisations that align with our mission. Our focus will be to:

- Develop strong partnerships that enhance our reach and create a more resilient support network.
- Work closely with statutory services to increase referrals and ensure our programmes become more deeply integrated into wider health and wellbeing pathways, as well as employability programmes.
- Strengthen corporate partnerships to drive new income streams, increase employee volunteering, and foster long-term relationships that provide mutual value.

Pathways: Expanding Access & Developing Employability Programmes

Nature-based experiences create pathways to improved health, education, and employment. In the year ahead, we will:

- Create plans to expand our services and locations to increase accessibility for more communities across the East of England.
- Develop employability-focused programmes that align with DWP and local authority contracts, providing structured support for individuals seeking meaningful work.
- Further enhance opportunities to formalise pathways into training, volunteering, and employment, ensuring progression routes for participants who wish to develop their skills and confidence.

People: Prioritising Workforce Wellbeing & Volunteer Growth

Our team is the foundation of everything we do, and as external pressures increase, we must ensure they feel supported and valued. In 2025, we will:

- Invest in workforce wellbeing initiatives

- Strengthen internal training and development opportunities to build skills and retain talent.
- Expand volunteer opportunities, providing meaningful roles that both alleviate pressures on teams and engage the wider community in our mission.

Protect: Ensuring Financial Sustainability & Organisational Resilience

To secure our long-term future, we must reinforce our financial position while maintaining the highest quality of delivery. In 2025, we will:

- Strengthen financial resilience by rebuilding reserves and diversifying income streams.
- Increase unrestricted revenue through enhanced fundraising efforts, corporate giving, and income-generating activities.
- Develop robust internal processes and infrastructure to support sustainable growth.

Planet: Embedding Sustainability & Conserving Woodland Spaces

Sustainability is at the heart of our mission. In 2025, we will:

- Finalise and implement a comprehensive sustainability plan, demonstrating our positive environmental impact across all areas of operation.
- Continue conservation and woodland management efforts to protect the woodland spaces we call home.
- Embed sustainable practices into our work, ensuring that our programmes both support people and benefit the planet.

Facing the Future with Resilience

Despite economic uncertainties, we remain committed to delivering life-changing experiences through nature. By strengthening our financial sustainability, expanding our reach, and investing in people, we will continue to make a profound impact on individuals, communities, and the environment.

As we navigate the year ahead, we do so with the belief that every person should have the opportunity to thrive through nature. With resilience, adaptability, and a shared vision, we will not only weather the challenges ahead—we will emerge stronger, more sustainable, and better positioned to support those who need us most.

Case Study: Recovery in the Woods

Before joining Green Light Trust, life was chaotic – heavy drinking, suicidal thoughts, and deep depression. A referral from an alcohol support worker led to a turning point.

Getting outside, connecting with others, and working on meaningful tasks like fence-building brought purpose and structure. Camp lunches, shared laughter, and new friendships became unexpected highlights.

This wasn't just a one-off course – it became a steady part of his recovery. Green Light Trust offered consistency when everything else felt unstable.

"It's taken time, but I finally feel better – and I'm not doing it alone."

Governance

Fundraising Statement

Fundraising income at Green Light Trust is principally derived from grants, trusts and foundations, and corporate partnerships. This income funds the delivery of our activities and contributes to our core costs.

Green Light Trust complies with all relevant statutory regulations, including the Charities Act 2011, the Data Protection Act 2018, and the Privacy and Electronic Communications Regulations 2018. We are committed to acting legally, openly, honestly, and respectfully, striving for best practice across all our fundraising and marketing activities.

The Charity is registered with the Fundraising Regulator and adheres to its Code of Fundraising Practice and Fundraising Promise. This includes the logging, recording, and responding to any complaints received.

We do not employ professional telephone or street fundraisers, nor do we use commercial participators to carry out our fundraising activities.

Objectives, Activities and Public Benefit

Protect, promote and improve peoples' physical and mental health, working directly and in partnership with other organisations to ensure everyone can benefit from engaging with the natural world.

Advance education in the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through training and practical participation.

Promote the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through the creation, restoration and conservation of woodland, wetland, grassland, school and community gardens, parks and wild space.

Advance education in world ecology and the natural environment and the effects on that environment of both natural and other activities and particularly those pursued by people.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. Green Light Trust's charitable purpose is enshrined in its objectives; it delivers its public benefit through its network of Community Wild Spaces (most of which are freely accessible to the public), its own woodlands and education centre and through the provision of expert advice.

We exist to help every person thrive through nature. Our mission is simple: to create opportunities for people to build resilience, purpose, and connection through nature-based activities, while safeguarding and restoring the woodlands we call home.

Through our charitable work, we support people from all backgrounds and experiences to build confidence, connection and health by engaging with the natural world. Nature plays a vital role in individual and community wellbeing. Research and lived experience alike show the profound benefits of time spent outdoors, from improved mental health to greater social connection. This belief shapes everything we do, guiding the development of programmes and partnerships that enable people and nature to grow together.

The Trustees, who are also directors for the purposes of company law, present their report and financial states of the Charity for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, Companies Act 2006 and

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 published in October 2019.

Reference and Administrative Details:

Registered charity name Green Light Trust

Charity registration number 1000977

Company registration number 02550866

Registered office The Foundry, Bury Road, Lawshall, Suffolk IP29 4PJ

Patron Mark Pendlington

Governing Body: The Board of Trustees comprises:

Board role	Trustee	Finance and Audit	People	Impact and Engagement
Chair	Amanda Burton (appointed Chair 13.02.24)			
Vice Chair	Doug Field	Member		
Members	David Farrow (Resigned 13 May 2025)	Chair of Finance and Audit		
	Laura Thomas	Member		
	Jen Mailey			Chair of Impact and Engagement
	Vivian Mushati		Member	Member
	Sarah D'Arcy			Member
	Nigel McCurdy		Chair of People	
	Caroline Bixby		Member	
	Laura Barlow	Member (February 2025)		
	Nick North (Resigned 28 March 2024)			Member

Senior Personnel:

Day-to-day management is delegated by the Board to senior personnel, led by Chief Executive Lauren Shand, who was formally appointed in June 2024 following an interim period beginning in September 2023. Hayley Kyle, joined the Strategic Leadership Team, as Head of Finance and Company Secretary in April 2024, supports the governance and financial oversight of the organisation Alex Todd, is our Head of People and Culture and Helena Harris, Head of Operations.

Principal Professional Advisers:

Auditor – Lovewell Blake LLP, Bankside 300, Peachman Way, Broadland Business Park, Norwich NR7 0LB

Bankers – NatWest and CO-OP

Governing Document

Green Light Trust is a charitable company limited by guarantee (**registered charity number 1000977; company number 02550866**) and is governed by its Memorandum and Articles of Association.

TRUSTEE APPOINTMENT, INDUCTION, AND TRAINING

As of 2024, Trustees are appointed by the Board for a term of four years and may be reappointed, provided that no Trustee serves for more than eight consecutive years without a mandatory break of at least one year. In exceptional circumstances, and upon recommendation from the Board, a Trustee may serve an additional term of up to four years, with an absolute maximum tenure of twelve years.

The Chair and Chief Executive Officer are responsible for ensuring that Trustees receive appropriate induction and ongoing training to support their governance role. No Trustee receives remuneration or any other financial benefit for their work with the Charity. In 2024, we continued to invest in Trustee training and development, ensuring our governance structure remains robust, informed, and aligned with best practices.

Organisational Structure

The Green Light Trust Board is responsible for setting the Charity's strategic direction, ensuring compliance with its governing documents, and overseeing its financial and operational health. The Board delegates specific oversight functions to three key committees, which report directly to the Board. Each committee meets four times a year to review performance and risk, ensuring effective governance and decision-making.

Committee Terms of Reference (2024):

Finance & Audit Committee:

- Financial strategy, planning, performance, and controls.
- Income generation and diversification.
- Digital transformation, including IT systems and processes.
- Risk management, audit, and regulatory compliance.

Impact & Engagement Committee:

- Measuring and enhancing the impact of Green Light Trust's work.
- Evidence-based monitoring and reporting.
- Service delivery effectiveness and participant outcomes.
- Public engagement, stakeholder communications, and advocacy.
- Environmental sustainability strategy.
- Equality, diversity, and inclusion in programme delivery.

People Committee:

- Trustee, volunteer, and employee recruitment, retention, and succession planning.
- Learning and development, including leadership pathways.
- Equality, diversity, and inclusion in governance and workforce.

- Health, safety, and safeguarding.
- Internal communication, employee engagement, and workplace culture.

Risk Management

The Trustees, alongside the Strategic Leadership Team (SLT), are responsible for identifying and mitigating the major risks facing the Charity. Risk is reviewed **monthly by the SLT** and **quarterly by the Board** to ensure ongoing assessment and proactive management. The **risk register**, reviewed annually, assesses risks across five key areas:

1. **Governance risks** – Ensuring compliance with regulatory requirements and best practices.
2. **Operational risks** – Addressing service delivery challenges, participant safeguarding, and workforce wellbeing.
3. **Financial risks** – Managing income diversification, reserves, and external funding uncertainties.
4. **Environmental/external risks** – Responding to economic pressures, climate risks, and policy changes affecting charity operations.
5. **Compliance risks** – Ensuring adherence to laws, regulations, and ethical governance.

Following our **2024 risk review**, the Trustees and SLT confirmed that appropriate mitigations are in place, with a focus on the following key risks and responses:

Risk	Mitigation
Loss of key employees	Workforce and succession plans, documentation of systems/processes, well-being support package, training programmes, development of competitive benefits package, notice periods/handover processes, strengthened SLT.
Funding shortfalls	Development of in-house fundraising skills, use of external consultants, funding strategy to grow less-developed income streams (corporate partnerships, individual giving), business development focus.
Loss of key contracts	Business development plans to nurture key relationships, diversification of funding strategy, securing multi-year contracts where possible.
Lack of unrestricted funds and reserves	Financial reserves policy, increased fundraising for non-delivery income, ongoing review and development of funding model. Recovery of Financial reserves a priority
Changes to government policy on service provision	Strengthened relationships with a broader range of referral agencies and funders, increased flexibility in delivery pathways.

Green Light Trust remains committed to maintaining strong governance, robust financial management, and proactive risk mitigation as we continue to support vulnerable individuals through nature-based interventions.

Statement of Trustees Responsibilities

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles set out in the Charities SORP 2019 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose, with reasonable accuracy at any time, the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps to prevent and detect fraud and other irregularities.

AUDITOR

Each Trustee at the date of approval of this report confirms that:

- So far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- They have taken all reasonable steps to make themselves aware of any relevant audit information and to ensure that the charitable company's auditor is aware of that information.

In accordance with section 487 of the Companies Act 2006, the auditor is deemed to have been re-appointed.

SMALL COMPANY PROVISIONS

This report has been prepared taking advantage of the small companies' exemption under section 415A of the Companies Act 2006.

The Trustees' annual report was approved on 13 May 2025 and signed on behalf of the Board of Trustees by:

Signature



Amanda Burton
Chair of Trustees

Trustees report

The Trustees present their report and financial statements for the year ended 31st December 2024.

After an exceptional financial performance in 2023, where income grew by 53%, 2024 saw a tightening of funds available in the third sector along with rising cost of living pressure, government changes and heightened competition for funding. This drove a reduction to year income of 11% and a subsequent tightening of expenditure and strategic review of our operations, to counter balance the pressures. This resulted in a net deficit of £206k in the year and reduction in our financial reserves. The Trustees are confident that the plans the charity already has in place will overcome these challenges.

Income

Total income for 2024 reached **£2,483k**, a decrease of £322k compared to 2023. Despite this reduction on 2023, our income remains 38% up on 2022 and 65% up on 2021. Within this **Fees for services** remained a significant income stream at **£1,820k**, representing 73% of our overall income. For some time, we have been shifting our focus to securing contracts from commissioning groups to deliver our services on a recurring basis. The last few years has seen big steps in this direction with fees representing 75% of total income in 2023 and 68% in 2022, compared to 42% in 2021. Inherent in our contract income however is the risk that contracts will end. 2024 saw challenges from decommissioning of contracts in Norfolk and reductions in contract funding in Suffolk which contributed to the year on year decrease.

These challenges heighten the importance of income from other sources. Our Grant and Trust income continues to provide a source of funds which enable us to expand what we do into new geographical areas, to develop new delivery methods and support more people or provide restricted funds for specific purposes. Grant income in 2024 was £23k lower than the previous year at £349k. Within this we received a £110k restricted grant from East Suffolk Council to complete our Castan building. Income from Trusts also saw a reduction to £207k. Income from our corporate and individual supporters are important as they provide unrestricted funds which can be used at the Trustee's discretion. We saw income of £35k from donations in 2024, representing an increase of £26k compared to 2023. This increase was partly driven by our Fire walk fundraising event, demonstrating a good return from a focus on larger, well publicised events.

The trustees recognise the importance of diversifying our funds and strengthening strategic relationships with our funding partners as we continue to navigate third sector funding pressures into 2025.

Expenditure

Total expenditure in 2024 was **£2,689k** an increase of £143k from 2023. Expenditure rose by 5.6%, compared to the 11% reduction in income. We therefore made concerted efforts to tighten spend through the year as challenges in income materialised.

Simplistically, expenditure falls into two main types: staff costs and spend on the facilities, infrastructure and consumables used in the provision of activities.

Staff costs account for around 75% of total expenditure. Maintaining a satisfactory ratio of staff to course attendees is vital to ensuring a safe, secure and fulfilling experience for beneficiaries and staff alike. Recruiting and retaining experienced and skilled staff of a high calibre is paramount to the ongoing success of the charity. Towards the end of 2023, the senior team was expanded and strengthened to support the growth of the charity.

Expenditure to provide the facilities necessary for our activities is minimised as we own our own woodland reserves and we work closely with like minded organisations with similar natural facilities such as the National Trust and the RSPB. The infrastructure required includes the cost of buildings, systems to measure our impact, minibuses to transport participants to woodland work areas and land management tools and equipment. Finally, consumables cover a myriad of items that are essential to our work and include training materials, drink and food and tools.

Funds

Surpluses and deficits flow through to our financial reserves which are held to both ensure that we continue to invest in developing our services and to act as a buffer against unforeseen events. The Trustees have set a policy to maintain financial reserves, defined as net current assets, of between 12 and 16 weeks of expenditure. 2024 saw a dip below policy reserves cover, as net current assets totalled £492k at the year end, representing 10 weeks of expenditure. This closing position represents reserves cover 2 weeks below our policy.

Within the closing funds balance, Unrestricted net current assets were £299k, Restricted £193k. With unrestricted reserves cover at 7 weeks of forward expenditure, this is an area of focus for Management and Trustees. Actions are underway to improve this position and recover total reserves in line with policy.

Summary

Against a backdrop of a challenges in the funding environment, demand for our services remains strong. The significant growth we have experienced over the past few years has strengthened our regional reputation and afforded us the investment in our core systems and infrastructure. This puts Green Light Trust in a strong position to deliver even more public benefit in the future and Trustees remain committed to ensuring the long-term sustainability of the charity and its mission to empower people to create purpose and build resilience through our nature-based pathways.

Auditors report

Opinion

We have audited the financial statements of Green Light Trust (the 'charitable company') for the year ended 31 December 2024 which comprise the Statement of Financial Activities (including income and expenditure account), Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report which includes the directors' report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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 an auditor's report 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.

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

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations;

- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of activities and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

16/07/2025

Financial Statements

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an INCOME AND EXPENDITURE ACCOUNT)

for the year ended 31 December 2024

	Notes	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Income					
Donations and grants:					
Donations		34,866	-	34,866	8,872
Grants, corporates and trusts	3	156,630	431,853	588,483	646,352
Total donations and grants		191,496	431,853	623,349	655,224
Commercial trading		13,300	-	13,300	27,680
Investment income and interest		25,981	-	25,981	21,532
Charitable activities: Fees for services	4	1,820,320	-	1,820,320	2,100,841
Total income		2,051,097	431,853	2,482,950	2,805,277
Expenditure					
Cost of raising funds:					
Generating donations and grants		58,681	-	58,681	48,468
Commercial trading		5,490	-	5,490	1,620
Total cost of raising funds		64,171	-	64,171	50,088
Charitable expenditure		2,260,700	364,276	2,624,976	2,495,969
Total expenditure		2,324,871	364,276	2,689,147	2,546,057
Net movement in funds and net income/(expenditure)		(273,774)	67,577	(206,197)	259,220
Reconciliation of funds:					
Total funds brought forward		590,481	444,502	1,034,983	775,763
Total funds carried forward	15	316,707	512,079	828,786	1,034,983

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 28-37 form part of these accounts.

FINANCIAL STATEMENTS

BALANCE SHEET

as of 31 December 2024

	Note	2024 £	2023 £
Fixed assets:	10		
Woodland reserves		315,920	315,920
Other tangible assets		20,727	29,262
Total fixed assets		336,647	345,182
Current assets:			
Debtors	11	106,713	220,248
Short-term cash		647,538	761,931
Total current assets		754,251	982,179
Current liabilities			
Creditors: amounts falling due within one year	12	(262,112)	(292,378)
Net current assets		492,139	689,801
Total assets less current liabilities		828,786	1,034,983
Net assets		828,786	1,034,983
Funds of the charity			
Unrestricted funds		316,707	590,481
Restricted funds		512,079	444,502
Total funds	16	828,786	1,034,983

These financial statements were prepared in accordance with the small companies regime and were approved by the board of Trustees and authorised for issue on 13th May 2025.

Signed on behalf of the Trustees by:



Amanda Burton
Chair of Trustees

Company registration number: 02550866
The notes on pages 28-37 form part of these accounts.

CASH FLOW

for the year ended 31 December 2024

	2024	2023
	£	£
Cash flows from operating activities:		
Net cash provided by / (used in) operating activities	(114,393)	51,625
Cash flows from investing activities:		
Purchases of fixed assets	-	(8,352)
Changes in cash and cash equivalents	(114,393)	43,273
Cash and cash equivalents at start of year	761,931	718,658
Cash and cash equivalents at end of year	647,538	761,931
Analysis of cash and cash equivalents:		
Short-term cash	647,538	761,931
Cash and cash equivalents	647,538	761,931
Reconciliation of net income to net cash flow from operating activities	2024	2023
	£	£
Net income / (expenditure) for year	(206,197)	259,220
Adjustments for:		
Depreciation of fixed assets	8,535	16,625
Decrease/(increase) in debtors	113,535	(29,003)
Decrease in creditors	(30,266)	(195,217)
Net cash inflow / (outflow) provided by operating activities	(114,393)	51,625

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

The Green Light Trust is a charitable company limited by guarantee and does not have share capital. It is governed by its Memorandum and Articles of Association and every member of the charity undertakes to contribute such amounts (not exceeding £1) as may be required in the event of a winding up. It is registered as a company at Companies House (number 02550866) and as a charity in England and Wales (number 1000977). The address of the registered office is The Foundry, Bury Road, Lawshall, Suffolk, IP29 4PJ.

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Green Light Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Having considered future plans and forecasts including a review of financial reserves as detailed in the Trustees' report, the Trustees believe it appropriate to prepare the accounts on a going concern basis and no material uncertainties exist.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period to which they relate.

Fund accounting

Unrestricted funds comprise general funds and designated funds. General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those which are to be used in accordance with specific restrictions of the donors or which have been raised by the Charity for particular purposes.

Income

Income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, the receipt is probable, and the amount can be quantified with reasonable accuracy. If these conditions are not met, then the income is deferred.

Donations are recognised in the Statement of Financial Activities when they are received by the Charity.

Fees for services and Grants received in advance of the associated work being carried out are deferred where performance conditions have not been met or when the donor has imposed preconditions on the expenditure of resources.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable from the bank.

2. Accounting policies (continued)

No amounts are included in the financial statements for services donated by volunteers.

Expenses and liabilities

Expenditure and liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources. Expenditure including irrecoverable VAT has been classified under headings that aggregate all costs related to the category. Costs have been attributed to the particular cost headings to which they relate.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided at the following rates:

- Motor vehicles – 25% reducing balance
- Equipment, fixtures and fittings – 25% straight line

No depreciation charge is made during the year of purchase. The Freehold land and buildings are carried at valuation and storage facilities are held at cost; neither are depreciated as these assets retain a high residual value.

Assets are reviewed annually for impairment. Any amounts arising are charged to the Statement of Financial Activities in the period in which the impairment occurs.

A decision was made to change our depreciation policy on motor vehicles from 25% straight line to 25% reducing balance. This new estimate more accurately reflects the useful life of our vehicles. By changing the accounting estimate, our depreciation charge this year is £5,194 lower than it would have been under the previous policy.

Taxation

Green Light Trust is a charity within the meaning of Section 506 (1) of the Taxes Act 1988. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income is accrued at realisable value where services have been provided but are yet to be paid for.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension

All employees are entitled to join a defined contribution scheme. The charity contribution is restricted to the contributions disclosed in Note 9.

Operating leases

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

NOTES TO THE FINANCIAL STATEMENTS

3. Grants, corporates and trusts

	2024 £	2023 £
Grants	349,485	278,685
Corporates	31,630	44,608
Trusts	207,368	323,059
Total grants, corporates and trusts	588,483	646,352

Major receipts during the year include:

	2024 £	2023 £
Grants:		
National Lottery Community Fund	226,309	199,881
East Suffolk Council	110,000	-
Suffolk Community Foundation	3,000	45,843
Norfolk Community Foundation	10,176	23,179
Natural England	-	9,782
Total grants	349,485	278,685

	2024 £	2023 £
Trusts:		
Linbury Trust	59,000	35,000
Tuixen Foundation	35,000	10,000
Fidelity	33,908	-
Frank Jackson Foundation	25,000	25,000
Hodge Foundation	10,000	-
The Architectural Heritage Fund	9,960	-
Charities Aid Foundation	-	93,714
Anonymous Foundation	-	91,680
Kerrison Trust	-	15,000
Baily Thomas Charitable Fund	-	10,000
Ernest Cook Trust	-	6,565
Other trusts	34,500	36,100
Total trusts	207,368	323,059

NOTES TO THE FINANCIAL STATEMENTS

4. Charitable activities: Fees for services

	2024 £	2023 £
NHS Integrated Care Boards	928,561	1,083,956
Local authorities	710,298	736,745
Schools and academies	170,666	187,314
Other	10,795	92,826
Total fees for services	1,820,320	2,100,841

5. Total expenditure

	Direct costs £	Support costs £	2024 Total £	2023 Total £
Cost of raising funds:				
Generating donations and grants	56,489	2,192	58,681	48,468
Commercial trading	5,490	-	5,490	1,620
Total cost of raising funds	61,979	2,192	64,171	50,088
Charitable expenditure	2,522,807	102,169	2,624,976	2,495,969
Total expenditure	2,584,786	104,361	2,689,147	2,546,057

6. Support costs

	Premises £	Management & Administration £	Governance £	2024 Total £	2023 Total £
Cost of raising funds	589	1,240	363	2,192	1,722
Charitable expenditure	27,457	57,808	16,904	102,169	92,018
Total support costs	28,046	59,048	17,267	104,361	93,740

Support costs are included in the expenditure reported in the Statement of Financial Activities and have been allocated on the basis of the proportion of income derived for delivery of charitable activities. The cost allocation includes an element of judgement as the Charity has had to consider the cost and benefit of detailed record keeping and calculations.

Governance includes audit fees, legal advice for Trustees and the costs associated with constitutional and statutory requirements such as Trustees' meetings. Fees including VAT paid to the auditor in the year related wholly to statutory audit fees of £16,966 (2023: £15,000).

7. Net income / (expenditure)

Net income / (expenditure) is stated after charging:

	2024 £	2023 £
Depreciation	8,535	16,625
Operating lease costs	3,031	2,969

NOTES TO THE FINANCIAL STATEMENTS

8. Staff and Trustee remuneration

The average number of employees during the year was 84 (2023: 75). The average number of full-time equivalent were 71.1 (2023: 61.2).

Staff numbers by activity:	2024 No.	2023 No.
Cost of raising funds	3.5	1.2
Charitable activities	67.6	60.0
Total staff	71.1	61.2

The nature of work undertaken by staff traverses the above categories; therefore, the allocation includes an element of judgement.

Staff costs:	2024 £	2023 £
Remuneration	1,774,756	1,661,164
National insurance	156,890	145,279
Pension contributions	125,582	75,762
Total staff costs	2,057,228	1,882,205

Total emoluments for 8 (2023: 6) senior personnel amounted to £298,597 (2023: £300,054). The total salary of all higher paid employees earning in excess of £60,000 are shown in bands of £10,000 below:

	2024 No.	2023 No.
£60,000 to £69,999	-	1
£70,000 to £79,999	1	-
£80,000 to £89,999	-	-
£90,000 to £99,999	-	1
Total staff	1	2

The Charity Trustees do not receive any employee benefits and no Trustee received any remuneration or reimbursement of expenses (2023: £nil).

9. Pension

The charity operates a defined contribution pension scheme and in 2023 introduced a salary sacrifice option for staff. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable by the charitable company in the year amounted to £125,582 (2023: £75,762). Pension contributions of £10,776 (2023: £8,179) were payable to the fund at the balance sheet date.

NOTES TO THE FINANCIAL STATEMENTS

10. Fixed assets

	Woodland reserves		Other tangible assets		Total
	Freehold land & buildings	Storage facilities	Motor vehicles	Equipment, fixtures and fittings	
	£	£	£	£	£
Valuation / Cost:					
As at 1 January 2024	296,064	19,856	41,232	29,872	387,024
Additions	-	-	-	-	-
Disposals	-	-	-	-	-
As at 31 December 2024	<u>296,064</u>	<u>19,856</u>	<u>41,232</u>	<u>29,872</u>	<u>387,024</u>
Depreciation:					
As at 1 January 2024	-	-	20,778	21,064	41,842
Charge for the year	-	-	5,114	3,421	8,535
Disposals	-	-	-	-	-
As at 31 December 2024	<u>-</u>	<u>-</u>	<u>25,892</u>	<u>24,485</u>	<u>50,377</u>
Net book amount:					
As at 31 December 2024	<u>296,064</u>	<u>19,856</u>	<u>15,340</u>	<u>5,387</u>	<u>336,647</u>
As at 31 December 2023	<u>296,064</u>	<u>19,856</u>	<u>20,454</u>	<u>8,808</u>	<u>345,182</u>

Under the cost model the value of the above freehold land and buildings would have been £331,766 (2023: £333,697); this was revalued in February 2016 by a qualified RICS practitioner.

11. Debtors

	2024	2023
	£	£
Trade debtors	57,312	59,000
Prepayments & accrued income	49,401	159,610
Other	-	1,638
Total debtors	<u>106,713</u>	<u>220,248</u>

12. Creditors

	2024	2023
	£	£
Amounts falling due within one year:		
Accruals	32,694	59,202
Deferred income	170,198	157,832
Trade creditors	14,145	29,102
PAYE & National Insurance	34,299	37,981
Other creditors	10,776	8,261
Total amount falling due within one year	<u>262,112</u>	<u>292,378</u>

NOTES TO THE FINANCIAL STATEMENTS

13. Deferred income

	2024 £	2023 £
Movement in the year:		
Balance at 1 January	157,832	405,238
Amount released to income	(157,832)	(380,238)
Amount deferred in the year	170,198	132,832
Balance at 31 December	<u>170,198</u>	<u>157,832</u>

Income of £170,198 (2023: £132,832) was deferred in the year; this amount comprised Grants and Fees for services where the related performance criteria will be fulfilled in the future.

14. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Equipment, fixtures & fittings:		
Not later than 1 year	3,100	2,969
Later than 1 year and not later than 5 years	-	2,969
Total operating leases	<u>3,100</u>	<u>5,938</u>

Lease payments of £3,031 (2023: £2,969) were charged to the Statement of Financial Activities in the year.

15. Statement of funds

	Total funds 1 January 2024 £	Income £	Expenditure £	Transfers £	Total funds 31 December 2024 £
Unrestricted funds	590,481	2,051,097	(2,324,871)	-	316,707
Restricted funds:					
Woodland reserves	315,920	-	-	-	315,920
Other tangible assets	4,602	-	(1,150)	-	3,452
Charitable activities	123,980	431,853	(363,126)	-	192,707
Total restricted funds	444,502	431,853	(364,276)	-	512,079
Total funds	<u>1,034,983</u>	<u>2,482,950</u>	<u>(2,689,147)</u>	<u>-</u>	<u>828,786</u>

All of the Charitable activities restricted funds above relate to particular projects and are expected to be expended over the coming years.

NOTES TO THE FINANCIAL STATEMENTS

16. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 31 December 2024
	£	£	£
Asset type:			
Woodland reserves	-	315,920	315,920
Other tangible assets	17,274	3,453	20,727
Current assets	530,124	224,127	754,251
Current liabilities	(230,691)	(31,421)	(262,112)
Net assets	316,707	512,079	828,786

17. Analysis of changes in net debt

	At 1 January 2024	Cashflows	At 31 December 2024
	£	£	£
Cash at bank and in hand	761,931	(114,393)	647,538

18. Related party transactions

During the year, the following related party transactions took place:

- Birketts LLP have been engaged to carry out legal work totalling £5,107 (2023: £13,072) where Trustee Laura Thomas' spouse is a Partner but who had no involvement with the work undertaken.
- East of England Co-Op paid the market rate of £1,500 (2023: nil) for a team-building day which Green Light Trust delivered. Trustee Douglas Field is an employee of East of England Co-Op.
- During the year unrestricted donations were received from the Trustees and Key Management Personnel through, direct giving or fundraising, totalling £3,266.

19. Capital Commitments

During the year, £110,000 of restricted grant income was received from East Suffolk Council, this amount is assigned to finalise the completion of the Castan building in 2025.

NOTES TO THE FINANCIAL STATEMENTS

20. Comparative statements

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2023

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £
Income				
Donations and grants:				
Donations		5,272	3,600	8,872
Grants, corporates and trusts	3	142,218	504,134	646,352
Total donations and grants		147,490	507,734	655,224
Commercial trading		27,680	-	27,680
Investment income and interest		21,532	-	21,532
Charitable activities: Fees for services	4	2,100,841	-	2,100,841
Total income		2,297,543	507,734	2,805,277
Expenditure	5			
Cost of raising funds:				
Generating donations and grants		48,468	-	48,468
Commercial trading		1,620	-	1,620
Total cost of raising funds		50,088	-	50,088
Charitable expenditure		2,114,158	381,811	2,495,969
Total expenditure		2,164,246	381,811	2,546,057
Net movement in funds and net (expenditure)/income		133,297	125,923	259,220
Reconciliation of funds:				
Total funds brought forward		457,184	318,579	775,763
Total funds carried forward		590,481	444,502	1,034,983

NOTES TO THE FINANCIAL STATEMENTS

20. Comparative statements – continued

Statement of funds

	Total funds 1 January 2023	Income	Expenditure	Transfers	Total funds 31 December 2023
	£	£	£	£	£
Unrestricted funds	457,184	2,297,543	(2,164,246)	-	590,481
Restricted funds:					
Woodland reserves	312,170	3,750	-	-	315,920
Other tangible assets	-	4,602			4,602
Charitable activities	6,409	499,382	(381,811)	-	123,980
Total restricted funds	318,579	507,734	(381,811)	-	444,502
Total funds	775,763	2,805,277	(2,546,057)	-	1,034,983

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 31 December 2023
	£	£	£
Asset type:			
Woodland reserves	-	315,920	315,920
Other tangible assets	24,660	4,602	29,262
Current assets	832,507	149,672	982,179
Current liabilities	(266,686)	(25,692)	(292,378)
Net assets	590,481	444,502	1,034,983

GREEN LIGHT TRUST

England & Wales - Charity number 1000977

Accounts

Annual Report and Accounts

2023



Building Health, Hope
and Happiness through
the Power of Nature

GREEN LIGHT TRUST
AT A GLANCE

Working from

10

sites across
Norfolk and
Suffolk

Established
over

35

years ago

73%

of the people we
support say their well-
being has improved
significantly

231

children and young
people supported
in 2023

622

adults
supported
in 2023

1,700

trees and
hedges
planted

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“

The sense of worth you get just from being in a group where people genuinely enjoy being with you massively helps with low mood and gives you a sense of belonging and purpose. There's no judgment and it is a safe place when you can just be yourself and not have to worry about anything.”

“

I feel I've now got some good friends and people who actually understand me. You aren't judged in the woods and I love the fact that we go on nature walks. I feel it's a LOT easier to talk about how I'm feeling when I'm walking in nature – I feel I'm not on my own anymore.”

“

I had nothing in my life that was giving me any form of pleasure or hope or happiness... everyone says to me now, oh my goodness you are so much better and it is because being here has healed it and it has worked.”

HEALTH 12

HOPE 16

HAPPINESS 20

WELCOME
FROM
LAUREN SHAND



This report serves as a testament to the collective efforts, resilience, and achievements that define Green Light Trust’s purposeful journey and mission.

Our successes are not just measured in numbers but in the transformative impact we have on individuals’ lives. “Coming to Green Light Trust has saved my life,” highlights the profound significance of the work we do, embodying our commitment to making a tangible difference, with our approach being very much about how we can work with people and not do to people. This approach builds resilience, not reliance.

This work could not be achieved without our incredible teams across Suffolk and Norfolk. I am both humbled and proud of the work our teams achieve, those working directly with our participants and the work that happens behind the scenes. Their efforts resonate in the words of those we serve:

“Coming here weekly builds value and purpose for me. My confidence has grown so much. Coming here gets me out of the house; otherwise, my anxiety would build up.”

Quote from a participant

2023 was another year of significant growth and change for the Trust, all to enable us to work with more people and to create the infrastructure we need to continue to flourish. Our journey forward is guided by excitement and optimism. As we delve into the pages of this report, we celebrate not just past achievements but the firm foundations we are laying for future growth.

At Green Light Trust, our mission to provide support to children, young people and adults who are navigating significant challenges, guiding them through a transformative journey that cultivates resilience, meaningful connections, and a profound sense of value through nature immersion. Resulting in progression and positive outcomes. In our pursuit of creating a positive environment for our participants, we recognise that nature, paired with the supportive atmosphere our team cultivates, sparks real change for individuals.

We provide a unique service and we also recognise the importance of collaboration with others that brings specialised expertise to address the diverse needs of our participants. Our commitment to collaboration is an integral aspect of our approach, one that we are steadfastly dedicated to expanding and enhancing.

I would like to thank our supporters, funders, partners for your support over the last 12 months. I would also like to thank the GLT team and the Board for all they do, working hard to ensure that our participants are at the heart of everything we do.

Here’s to another year of impact, innovation, and shared success!

Lauren Shand, Interim CEO

WELCOME
FROM
AMANDA BURTON



Reflecting on the past year, 2023 emerges as a period of substantial growth and positive change for Green Light Trust.

As I assume the role of Chair in February 2024, I extend sincere gratitude to my predecessor Caroline Bixby for her remarkable leadership over the past five years. Green Light Trust, under her guidance, has achieved incredible milestones, and her continued presence on the Board ensures a seamless transition.

Furthermore, we navigated a change in leadership in 2023, with Lauren Shand, formerly our Operations Director, stepping into the role of Interim CEO. Her initiative in establishing a robust Strategic Leadership Team positions us for future expansion across Norfolk and Suffolk, so we may support more children, young people and adults who are struggling within our communities.

Our impact has grown, and we have reached a greater number of individuals through our core pathways, witnessing their growth and progress. This tangible effect underscores our commitment to making a meaningful difference in the lives we touch and demonstrates to our health and statutory partners and commissioners that our work complements and can alleviate some of the pressure that health and mental health services are under.

Implementation of Beacon, our new Case Record Management system, and the securing of funding for a Data Insights Analyst reflects our dedication to our future growth plans and in ensuring our continuous improvement.

Growth has been substantial over the last 12 months, leading to growth across Suffolk and Norfolk and a strong team of 72 employees. We secured a number of longer-term contracts with health, which means we can continue this work and meet the increasing need that is presenting in our communities.

The Board has been strengthened with the welcoming of new members over the last twelve months, emphasising our commitment to diverse perspectives, effective governance, and robust strategic planning. This change comes as a response to retirements and is integral to our ongoing journey of growth and impact.

I want to acknowledge our teams, the heartbeat of Green Light Trust. Their unwavering dedication and hard work, irrespective of challenges faced, has been the driving force behind our success. The Board extends our deepest thanks to each employee and volunteer for their invaluable contributions.

Collaborations with health, social care, and education sectors and other charities across Norfolk and Suffolk demonstrate our commitment to collectively addressing health inequalities. These impactful partnerships ensure that our interventions have a meaningful and lasting impact on individuals and communities.

As we look ahead to 2024, the future promises excitement and opportunity. Key projects on the horizon will not only ensure the sustainability of Green Light Trust but also propel us forward in supporting more individuals and communities across the East of England. Our collective commitment remains steadfast as we navigate this path.

In closing, I extend thanks to all stakeholders, including our dedicated teams, partners, and supporters.

With enthusiasm for the journey ahead,

Amanda Burton , Chair of Trustees

WHO WE ARE

Green Light Trust was founded in 1989 as a conservation charity and has since become a key provider across Norfolk and Suffolk of education and well-being programmes for people facing multiple barriers to well-being, independence and inclusion.

Our vision is a world where everyone has equitable access to the power of nature, and each year we support hundreds of adults, children and young people, using the environment to rebuild, reawaken and refocus their lives. We sit at the crossroads between health, education and the environment, helping create significant transformation in people's lives, whilst simultaneously improving the wild spaces we work in. We work with those who face the greatest challenges in life to help them recover, develop and be the best version of themselves.

The people we work with have complex needs and are often the most frequent users of statutory services, especially health services. We support adults with a range of challenges, including mental health needs, substance misuse, unemployment and low skills, learning disabilities and domestic or other abuse. We also support children and young people who are unable to engage with mainstream education, training, or employment and/or who have neurodiverse conditions, learning disabilities, or behavioural challenges.

There is an abundance of evidence demonstrating a direct correlation between levels of deprivation in the UK and access to green spaces. Those we work with often have the least access to the natural environment. Lack of access is not always due to proximity to green space, and can be for reasons such as disability, culture, family setup, affluence, and lifestyle.

Our programmes take place in woodlands and other wild spaces, using nature as the catalyst to engage participants in activities which are designed to address what may be missing in their lives, such as social interaction, mental well-being, physical exercise, purposeful activity and healthy eating. It is the person-centred and individualised support we offer that makes the critical difference to our participants.

Activities include conservation, woodland management and green woodworking; building natural habitats for wildlife; well-being activities such as nature meditation and woodland walks and social interaction, including a campfire lunch together. This campfire lunch can be the only hot cooked meal that some participants enjoy all week and enables easy, unforced interaction with others.

Over time, the therapeutic benefits of nature, human connection and peer support combine to increase confidence, self-esteem, practical and social skills, and improve participants' overall mental and physical well-being.

Our four pathways:

NATURAL ALTERNATIVE



The Natural Alternative (NA) Pathway is designed to engage primary and secondary aged children who generally struggle within the school environment, often with additional and/ or behavioural needs. Sessions are learner-led where they are encouraged to explore the woodland environment and learn new skills.

ADULT MENTAL HEALTH



For our Adult Mental Health (AMH) Pathway, we run many different types of adult activity and typically work with adults who are facing struggle and challenge in their lives, often with low levels of well-being and self-esteem, coupled with mental ill health. In some cases, these are designed to meet the particular circumstances of individuals e.g. women’s well-being, or those recovering from substance abuse, or mixed groups. We create a welcoming, non-judgemental environment where people can be themselves, learn new skills and connect with their peers and with nature.

STEP BY STEP



The Step by Step (SBS) service supports adults with moderate to severe additional and behavioural needs, with some individuals requiring one-to-one support. The intervention we provide is high quality, purposeful activity for adults who have found themselves marginalised due to their disability. SBS participants get involved in woodland activities, maintenance duties on site and have time and space to express themselves through various activities in a safe environment.

EDUCATION, HEALTH AND CARE PLAN



This Education, Health and Care Plan (EHCP) Pathway is an alternative education provision for young people aged 16-25 who have an EHCP and where mainstream educational establishments are not the most suitable environment for their development. We work intensively with these young people to achieve the objectives that are important to them.



A PARENT’S STORY

My daughter was referred to Green Light Trust after she had a breakdown. She was refusing to go out, had isolated herself from friends and was lacking in confidence.

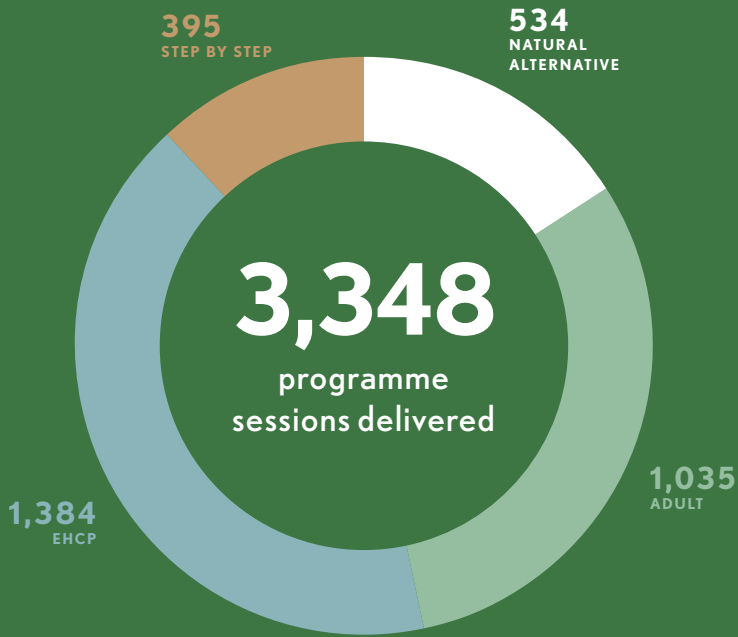
We booked an appointment for a look around one afternoon at the beautiful woodlands in Lawshall. The welcome we received was lovely and put us at ease.

Being outside in the fresh air and surrounded by nature was so good for her. She enjoyed the activities, including tree felling, wood carving and mixed crafts. They also cook and eat on site.

She loves attending GLT and we have seen her grow in confidence, become happier and actually look forward to getting out and about. There is a mixed group of youngsters there. All with different issues and the staff and volunteers really do work hard with them to get them out of their shells and appreciate the natural world around them. Nature is very healing.

This has been a lifeline for our family, it has reduced our stress and to see our daughter slowly change and grow is a god send. I don’t know what we would have done without it.

GREEN LIGHT TRUST
IMPACT IN 2023



OUR IMPACT

From the beginning of 2023 we have been using a new measurement tool called Measure Yourself Concerns and Well-being (MYCAW®) for measuring well-being and progress for participants. This tool enables people to consider their well-being when they start one of our programmes and then again at the end of the programme, allowing us to capture any progress.

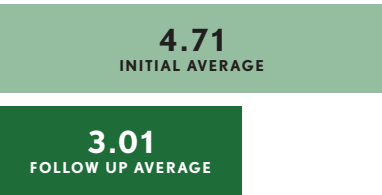
In 2023 we can evidence an average positive movement for our participants of 1.1 for adults and 0.69 for children and young people, along a 6-point scale. This is significant movement considering the multiple barriers to well-being and inclusion that the range of people we work with are facing. We are also seeing increases in this well-being score as people complete increased numbers of programmes with us, demonstrating the benefits of working with people long enough for positive behaviour change and improved well-being to be realised.

As we build on this evidence and collect more data over subsequent months and years, we will be able to build a fuller picture of the impact our programmes are having on people's well-being. To support this, at the end of 2023 we recruited a Data Insight Analyst. This is a new role within GLT and will be key to unlocking our data and really getting an in depth understanding of our model and why it works, so we can develop our services and organisation to have the greatest impact we can in the future.

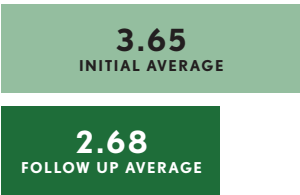
In 2023 we embarked on working with the University of Essex to develop a three-year PhD opportunity, to explore the impact of nature-based initiatives on vulnerable people's use of health and care services. This significant piece of research will start in early 2024, and again will help us to better understand and evidence the scale of our impact and also positively influence other organisations and policy.

As well as our impact on people, we also improve the green and wild spaces we work from. Our woodland programmes use nature as the catalyst for supporting people and depending on people's preferences and interests, activities on programme can include woodland management and conservation, and the creation of new habitats. In 2023 we have carried out a number of conservation activities, including the planting of 1,700 trees and hedges at our Castan Wood site. In 2024 we plan to explore the implementation of an environmental sustainability framework to ensure and evidence our work on and with the natural environment.

ADULTS WELL-BEING 2023



CYP WELL-BEING 2023



Our highlights

BUILDING
HEALTH

MENTAL HEALTH SERVICE
DEVELOPMENT

In 2023, GLT embarked on a significant milestone by implementing extended contracts for Suffolk and North East Essex Integrated Care Board aimed at supporting the well-being of children, young people, and adults and changing habits. This emerged from the successful outcomes achieved in various pilot projects, demonstrating positive and transformative impacts on individuals. Importantly, our efforts have evidenced a reduction in reliance on health and mental health services, a testament to the efficacy of our pathways.

Central to our approach has been a collaborative effort involving health commissioners, Norfolk and Suffolk Foundation Trust, Suffolk County Council. We have also worked with a number of third sector organisations to ensure a comprehensive and holistic support system for participants within the pathways. Notably, our engagement has extended to compensating these charities for their integral contributions to the holistic packages provided to participants. We intend to build upon this foundation in 2024.

Our commitment to delivering essential support to those most in need remains unwavering. However, beyond our immediate role, we actively engage in discussions to advocate for participants, contributing our insights to influence the transformative changes required within health and social care system.

“For some callers the impact has been immeasurable and contacts to 111 have ceased completely and overall well-being has improved greatly, which would not have been possible without this pathway.”

Ellie, Business Support Manager for First Response Service.

As we reflect on the accomplishments of 2023, we look forward to the prospect of continued collaboration, innovation, and impact in 2024. Our dedication to the well-being of individuals and the broader enhancement of health and social care systems remains at the forefront of our mission.

92%
of individuals who
engaged with us
reduced their use of
the mental health
crisis line

92%
reduced their use
of community
mental health
liaison services

“In the past I have been really angry, anxious and bitter about past experiences. Attending GLT has helped me put those bad experiences behind me and look forward to the future.”

GLT Programme Participant



MEET ADAM
CHILD AND ADULT MENTAL
HEALTH LEAD

In 2023 we introduced a new role of Child and Adult Mental Health Lead to our organisation, recognising the need to ensure our workforce were supported to manage the rising complexity in the needs of people who we are supporting with their mental health.

Adam joined GLT with a background as a registered learning disabilities and mental health nurse and supports GLT employees to increase their knowledge and understanding on various conditions and behaviours. Adam makes himself available to employees if there are any particular situations they are finding a challenge, he runs groups sessions for employees to raise awareness and support understanding and has also produced information sheets to help increase employee knowledge on certain conditions and behaviours.

“It’s been fantastic to see people blossoming, developing and growing and having the opportunity to try new things, to gain new experiences, and to have life back again.”

Our highlights: Building health

INCLUSIVE CONSERVATION NORFOLK

At the end of 2022 we were awarded a 3-year National Lottery Reaching Communities grant, to set up our Inclusive Conservation project in Norfolk. The aim of this project is to grow our support in Norfolk and provide woodland well-being programmes for a range of adults in the county who face barriers to their well-being.

We started delivering the project in 2023, which has so far supported 240 places on a 12-week programme. The people we have supported have come to us with a variety of challenges including anxiety, confidence issues, sleep issues, negative relationships, loneliness and money issues.

We work with each person on the programme in a person-centred way, using nature and the beautiful surroundings as a catalyst to help them reconnect with themselves and others.

A number of people we have supported have identified positive next steps beyond the project, including further education, volunteering opportunities, and actively seeking a return to employment.

We use a six-point well-being scale to help people measure their overall well-being at the start and end of our programmes. Through this project we are already seeing an average improvement of 1.05 along this scale.

We have lots more programmes set up for 2024 as we enter the second year of this project and grow our reach and impact across Norfolk.

240
places offered so far

1.05
average improvement
along the 6-point
well-being scale



JASMIN'S STORY

My life was pretty lonely before I heard about the Green Light Trust and I just wasn't doing anything during the week and I was having very negative thoughts about ending my own life. I found out about the course from the NHS and I was very nervous to start with, but I had support from my Green Light Trust Participant Engagement Co-ordinator who explained what it was all about and how I could benefit from joining.

Now I'm really enjoying it, and I'm booked onto another one. The big thing for me is I have grown in confidence since coming on the course. My favourite thing has been meeting new people and building up my confidence around talking to new people. Meeting new people isn't as bad as I thought it would be. Oh, and the food! The lunch is amazing.

I'm now doing more things like going out more as I'm feeling more confident to do things and I feel less lonely. The three words I'd use to describe myself now are confident, connected and energised by the experience. I no longer want to die.

Our highlights

BUILDING HOPE

CASTAN BUILD AND SERVICE EXPANSION

Demand for Green Light Trust's services is growing and we are delivering an increasing number of specialist environmental education and self-development programmes at our Castan Wood site, on the Martlesham Park & Ride near Ipswich. Consequently, in 2023 we decided to build a dedicated learning centre to reach communities in and around the Ipswich area. This new building would enable us to provide a blended approach, combining activities in the woods with suitable indoor learning space. This would not only increase capacity, but also support the academic needs of those studying for educational outcomes or those with complex health needs.

The new building was started in 2023 with a clear vision for it to be constructed with deep green principles in mind. It was designed to be carbon negative using a new hemp based modular construction system and foundations using no cement,

locking up more carbon than is used in its construction. The intention is also to incorporate the most up to date renewable energy systems in the building including Solar PV roof panels and storage batteries, with the aspiration for the building to generate more power than it uses.

To generate enough funds to complete the build, Green Light Trust launched a fundraising appeal at the end of 2023, appealing to the public and a range of grant funders for income to finalise the build. This appeal was a success, and we expect to complete the build of our Castan Learning Centre in 2024, after which we will be able to extend the provision of a range of services including our support for young people with an Education Health & Care Plan and those supported through our Step by Step pathway.

“

The new Learning Centre at Castan will be an exceptional asset to our county and will provide wonderful opportunities for children, young adults and families in and around Ipswich.”

Cllr Richard Rout, deputy leader and cabinet member for finance and environment at Suffolk County Council



TREES MEND US PROJECT

In November 2023 we launched our Trees-mend-us Project at our Castan Wood site near Ipswich. We were very fortunate to source a substantial number of trees and hedge plants to enhance a recently coppiced area as well as riparian trees that would be very well suited to the boggy areas of the woods. We also planted more living hedges, creating wildlife corridors around the woodland for further generations to enjoy.

GLT employees, volunteers and participants were actually involved in the tree-planting and we have numerous organisations to thank for their generosity as part of this project, including The Woodland Trust, The Suffolk Tree Wardens Network and nurseries, the Ipswich Beekeeping Association, Suffolk Coat & Heaths and Stour Valley AONB & Notcutts.

1,700

trees and hedges planted

THE JOURNEY BEYOND GREEN LIGHT TRUST

Green Light Trust programmes provide opportunity and hope for many people across Norfolk and Suffolk and we see people move onto a range of different opportunities and next steps in their journey, at the point they are ready. These opportunities have included training, further education, other local support groups, volunteering, employment, starting their own business, building new relationships and many more. Here's Megan's story.

MEGAN'S STORY

I wanted to join the course because I had just turned 24 and had literally not done anything with my life. I remember always feeling anxious from the age of 5 and I hadn't ever felt comfortable mixing with people in school or college. My anxiety continued to get worse and worse over the years until I hardly left the house leaving me feeling "terrified" of the prospect of ever going outdoors again.

I was diagnosed with agoraphobia, panic attacks and long-term anxiety. All the medications I was given just made me feel worse. My stepdad died during lockdown with COVID and I was very close to him, so I just stayed at home, isolated, lonely and ended up living inside for four years.

I found myself locked in a negative state of mind which kept me indoors and isolated from everything. I didn't trust anyone at all but being with the staff at the Green Light Trust has changed all that. I think it's totally

changed the way I feel about people and the world too. The staff are amazing you choose what you want to do so there's no pressure on you. You can just chill out and chat if you want.

I had been totally stuck and didn't go anywhere. The world outside just seemed completely dangerous and untrustworthy, and my life was ruled by fear and staying safe at home. I realise now that you only get support if you ask for help and the course has been an amazingly positive experience for me.

I have now enrolled in an allotment project. I also went to a Women Only support group last week. The course at Green Light Trust has inspired me to try these new things - it is exciting. Once I took the first step, I wanted to get out there and try other new things.



Our highlights

BUILDING
HAPPINESS

OUR EMPLOYEES
AND VOLUNTEERS

At the end of 2023 we had 67 Employees, increasing from 56 at the start of the year, due to the growth in our services and the size of our organisation.

Each year we survey our workforce, to enable us to gain a better understanding of their current experience and identify areas where we can improve and how we can make GLT an even better place to work.

In 2023 we received feedback from our workforce about the desire for greater access to development opportunities and well-being support. As a result of this we introduced or strengthened a number of our supportive benefits packages, including access to personal well-being counselling for all, Employee Assistance Programmes and increased supervision and support. In 2023 we also introduced our very first Head of People and Culture, a key role in nurturing our culture and developing our future workforce plans.

Our volunteer numbers also grew from 19 to 27 and collectively they contributed a total of 3,852 hours across the year. Our volunteers dedicate their time, experience and energy in helping us achieve our mission and are a key and valued part of our organisation and delivery model. Many volunteers have progressed from being participants on our programmes, with volunteering acting as an important stage in their own recovery journey. Many people move from our programmes into a range of volunteering opportunities not just with ourselves but with a variety of other organisations and local partners.

In 2024 we plan to introduce an Employee Forum to support us in developing our organisation and culture for the future. The Forum will help to ensure our teams have access to information, opportunities to contribute to decision making, and to discuss things which impact upon their working lives.



Such an amazing day. I was apprehensive at first because I don't usually like outdoor activities. But this really was a lovely day and the activities planned were great team building activities. I would come back again in a heartbeat."

Well-being day attendee



TEAM WELL-BEING
DAYS

Green Light Trust provides Team Well-being days to corporate organisations as a way of supporting other organisations to improve their team's well-being and relationships and encouraging others to connect with the natural environment. From woodworking, to walks in the woods, to nature conservation, our well-being activities fire the imagination, provoke conversation and help people reconnect with the natural world.

The income from these well-being days then supports our organisation by providing funds we can reinvest into the running of our organisation and the delivery of our support to those who need us.

In 2023 we delivered a number of days to organisations across East Anglia, and we hope to increase the number of these we can provide into 2024.

OUR PARTNERS

Partnership working is at the heart of what we do, and we would not be able to deliver our services without support from a range of partner organisations.

In 2023 we ran our programmes from ten different sites across Suffolk and Norfolk. Our key partners include The National Trust and the RSPB, who kindly allow us to work from several of their sites, supporting people to engage with the natural world who might not otherwise have access to it.

We have a range of corporate partners who provide us with tremendous support and help us to deliver our services and

grow our organisation. This support includes services in kind, use of meeting venues, corporate donations, and fundraising on our behalf. We work to tailor our partnerships with organisations, so they are mutually beneficial and support businesses to engage their employees in our mission and with the natural environment.

We are hugely grateful to all those who support our organisation and our cause, in whatever way they can. Without these partners we could not have the impact that we do on peoples' lives and the environments we work from.



BRANDON'S STORY

Brandon had been referred to Green Light Trust's Natural Alternative programme by his parents with the support of his school. They were concerned that he was refusing to go into school and cooperate with teaching staff and was becoming very reclusive. The school wished to see if time spent at Green Light Trust would help him gain more confidence and begin to engage more with school and enable him to separate successfully from his mother.

Following his first week with GLT he was showing increased confidence and left his parents willingly in the car park to head to camp. Following this, his progress went from strength to strength. He engaged well with the others in the group including staff and was happy and actively participated in all activities. Towards the end of the twelve-week programme his school were keen to engage with him within the woodland setting, so it was organised for a member of his school team to come and visit him.

They were blown away by the transformation. Brandon actively engaged with them and gave them a guided tour of the camp, talking confidently about all the activities he had been doing. This was amazing progress, as before he would try engaging with school online but would have the camera off and barely spoke.

Brandon has now transitioned into a slightly larger group and is looking forward to the next term. He has also been into school and managed to stay for whole mornings.

LOOKING FORWARD

The year 2024 marks an exciting chapter for Green Light Trust as we embark on an exploration of substantial growth, aiming to extend our services to a wider geographical reach in the years ahead. We want to do this in a considered manner and to build on from our strong foundations and impact. This will involve some exciting changes with view to refreshing our strategy, along with our brand image.

IMPACT & ENGAGEMENT

Geographic and Pathway Expansion

Through collaboration with landowners, our strategic aim is to extend service provision to at least five additional locations in Suffolk & Norfolk by the end of 2025. Our long-term vision includes reaching a broader spectrum of communities, guided by research pinpointing areas with the most significant impact on well-being, resilience, and life outcomes.

Collaboration

We are committed to building more robust partnerships, fostering collaboration with system partners and the broader VCSFE sector to enhance resilience and well-being of our participants, but to highlight how collaborate can bring success.

Public Support & Engagement

Our focus is on investing in an integrated marketing and communications strategy to actively engage key audiences, cultivate positive brand awareness, and secure long-term support from a diverse supporter base. This includes the development of targeted marketing campaigns, engagement with diverse demographics, exploration of new fundraising channels, and effective communication of GLT's dedication to nature connection.

Research

We will showcase our impact through academic research, in collaboration with the University of Essex, not only highlighting our direct influence but also demonstrating the broader impact on health and social care. Leveraging internal data expertise and our new system Beacon, we are poised to amplify the scale of our impact, giving voice to the strength of Nature-Based Interventions.

Sustainability

This year, we want to do more and do better in our efforts to achieve more sustainable practices. We will start this process by conducting a thorough assessment and building an action plan to ensure we are doing everything we can to be climate positive. This involves conducting a comprehensive carbon footprint assessment, setting emission reduction targets, capturing our impact on the natural spaces in which we operate.

OUR PEOPLE

Organisational Capacity & Capability

We will continue to prioritise the professional growth and development of our teams. This also extends to offering internal opportunities for beneficiaries. This approach ensures a balance between internal growth and external talent, aligning with the future needs of GLT.

Development of People Strategy

Our strategic initiatives include the introduction of a Managers Toolkit, elevating employee engagement, overhauling People Department processes, and implementing an Equity, Diversity, and Inclusion (ED&I) strategy.

FINANCE & FUNDING

To further develop our financial model to support expansion, incorporating a funding strategy for diverse, scalable, and repeatable income sources. This encompasses voluntary, trading, and charitable income, with investments in various fundraising methods to grow unrestricted income.

DIGITAL DEVELOPMENT

We are actively auditing and updating core IT systems and processes, including the website, HR, and finance systems. This ensures they are fit for purpose and adaptability for future growth in the digital landscape.





OUR
FUNDERS

We are very grateful to the following partner organisations who have provided financial, pro bono and in-kind support to the Charity during 2023:

FUNDERS

- ALA Green Charitable Trust
- Architectural Heritage Fund
- Bailey Thomas Charitable Fund
- The Delamere Dairy Foundation
- The De Vitre Trust
- The D'Oyly Carte Charitable trust
- The Ernest Cook Trust
- The Frank Jackson Foundation
- The Geoffrey Watling Charity
- The John Horseman Trust
- The Kerrison Trust
- The Linbury Trust
- The Lord Belstead Charitable Trust
- Marsh Charitable Trust
- Mrs L D Rope Third Charitable Settlement
- The National Lottery Community Fund
- Norfolk Community Foundation
- Norfolk County Council
- Paul Bassham Charitable Trust
- The Rotary Club of Oxford Isis Trust Fund
- The Saxham Trust
- Suffolk Community Foundation
- Suffolk County Council
- Tuixen Foundation

CORPORATE
SUPPORTERS

- Barenbrug UK Ltd
- Birketts LLP
- Gascoynes Ltd
- Notcutts Ltd
- Rhotic Media
- Specialist Instrument Services Ltd
- Videndum plc

PARTNERS
(PROVISION OF SITES)

- National Trust
- RSPB
- Suffolk County Council
- Suffolk Farm Business Association
- Sotterley Estate
- West Suffolk Council

OBJECTIVES,
ACTIVITIES
AND PUBLIC
BENEFIT

The objects of the Charity were revised during the year to more accurately reflect our work.

THE OBJECTS, FOR PUBLIC
BENEFIT, ARE TO:



The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. Green Light Trust's charitable purpose is enshrined in its objectives; it delivers its public benefit through its network of Community Wild Spaces (most of which are freely accessible to the public), its own woodlands and education centre and through the provision of expert advice.

In delivering against the objectives, the charitable activities support the well-being of people from all backgrounds and experiences to rebuild, reawaken or refocus their lives through the power of nature. We believe in the power of Green Care - the idea of the environment being a useful and advantageous tool in the care of us all in society. Many health professionals and academics will confirm the merits of outdoor activities and being 'closer to nature' and the benefits this has on our well-being. It is this concept which runs through all that we do, helping us continually develop programmes and partnerships which emphasise the power of our natural world.

VOLUNTEERS



We receive welcome support from our volunteers, who dedicate their time, experience and energy to help us achieve all that we do. Many volunteers have progressed from being participants in our Pathway, with volunteering acting as an important stage in their own recovery journey.

Volunteers carry out a variety of support roles across all areas including the delivery of activities and professional support for senior personnel. In total, the Charity benefited from 3,852 general volunteer hours from 27 volunteers, in 2023.

The amount of support quoted above does not include our Trustees who are also volunteers as they do not receive remuneration for their work. In 2022 there were a number of changes to those who volunteer their time as Trustees as we continue to strive for the right balance of skills and experience that will help the Charity continue to develop and grow.

3,852
volunteer hours
in 2023 from
27
volunteers.

EQUALITY, DIVERSITY AND INCLUSION

Our charity exists to address inequalities in society and in access to the natural world. Our vision as a charity is a world where everyone has equitable access to the power of nature. Everyone we work with faces inequality and societal barriers, and we create pathways for these individuals into employment and well-being.

Equality, diversity and inclusion are embedded in our core values as an organisation and all of our policies and processes, including recruitment of employees and volunteers.

We continue to work towards being a fully inclusive organisation and recognise that there is still much to be done. There are many steps we need to take as an organisation to ensure we are truly inclusive as an employer and a provider of key services to all.

Our Impact & Engagement Committee has oversight of equality, diversity and inclusion as part of our Trustee committee structure and works with the senior leadership team to:

- Promote dignity, respect and understanding within Green Light Trust, our services and the wider community;
- Ensure we are inclusive in how we recruit, support, and develop employees;
- Ensure our services, delivery and policy infrastructure reflect the diverse needs of our communities;
- Create an environment that encourages and supports all employees, participants, their families, and local communities to actively engage with our Charity, realise their full potential and have a voice in influencing what we do.



FUNDRAISING

Fundraising income is derived principally from grants, trusts & foundations and corporate partnerships. This income is used to fund delivery activities and contributes to core costs.

Green Light Trust complies with all relevant statutory regulations, including the Charities Act 2011, Data Protection Act 2018 and the Privacy and Electronic Communications Regulations 2018. We are committed to act in ways that are legal, open, honest and respectful – striving for best practice in fundraising and marketing. The Charity is registered with the Fundraising Regulator, adhering to its Code of Fundraising practice and Fundraising Promise. This includes logging, recording and responding to any complaints.

We do not employ professional telephone or street fundraisers or commercial participators to carry out our fundraising activities.



GOVERNANCE

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 December 2023.



The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity’s governing document, the Charities Act 2011, Companies Act 2006 and 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 published in October 2019.

REFERENCE AND ADMINISTRATIVE DETAILS:

Registered charity name	Green Light Trust
Charity registration number	1000977
Company registration number	02550866
Registered office	The Foundry, Bury Road, Lawshall, Suffolk IP29 4PJ
Patron	Mark Pendlington

GOVERNING BODY: The Board of Trustees comprises:

BOARD ROLE	TRUSTEE	COMMITTEES		
		FINANCE	PEOPLE	IMPACT & ENGAGEMENT
Chair	Caroline Bixby (resigned as Chair 13.02.24) Amanda Burton (appointed as Trustee & Chair 13.02.24)		Member	
Vice Chair	Douglas Field	Member		
Members	Jane Crumpton-Taylor (resigned 23.06.23)	Chair (until 23.06.23)		
	Lou Brewster (resigned 21.03.23)			
	Sarah D’Arcy (appointed 02.10.23)			Member
	David Farrow	Chair (from 23.06.23)		
	Jen Mailley			Chair
	Nigel McCurdy		Chair	
	Vivian Mushati		Member	
	Nick North (resigned 28.03.2024)			Member
	Laura Thomas (appointed 02.10.23)	Member		

SENIOR PERSONNEL: Day-to-day management is delegated by the Board to senior personnel which comprises:

ROLE	EXECUTIVE
Chief Executive (Interim)	Lauren Shand (appointed 01.09.23)
Head of Operations	Helena Harris (appointed 06.12.23)
Head of Finance & Company Secretary	Hayley Kyle (appointed 08.04.24)
Head of Development & Impact	Claire Abbs (appointed 01.12.23; resigned 04.04.24)
Head of People & Culture	Alex Todd (appointed 14.08.23)

During the year, the following also served as senior personnel: Tom Brown, Chief Executive (resigned 31.08.23); Tim Pons, Finance Director & Company Secretary (resigned 15.05.24) Caroline Pons, Head of Fundraising & Marketing (resigned 30.11.23).

PRINCIPAL PROFESSIONAL ADVISERS:

Auditor	Lovewell Blake LLP, Bankside 300, Peachman Way, Broadland Business Park, Norwich NR7 0LB
Bankers	The Co-Operative Bank, Business Customer Services, PO Box 250, Skelmersdale WN8 6WT National Westminster Bank, 250 Bishopgate, London EC2M 4AA

STRUCTURE,
GOVERNANCE
AND MANAGEMENT

GOVERNING DOCUMENT

The Green Light Trust is a charitable company limited by guarantee (registered charity number 1000977; company number 02550866) and is governed by its Memorandum and Articles of Association.

TRUSTEE APPOINTMENT, INDUCTION
AND TRAINING

Prior to 18 October 2022, Trustees were appointed by the Board for a term of three years and were eligible to be reappointed for one further term of three years. In exceptional circumstances the Board could appoint a Trustee for a third term of up to three years.

From 18 October 2022, Trustees are appointed by the Board for a term of four years and shall be eligible for re-appointment by the Board provided that no Trustee may continue to serve after eight years in office without a period of at least one year out of office, unless on the recommendation of the Board the Trustee is appointed for one further term of a maximum of four years. No Trustee may serve for more than twelve years in total. The Chair and Chief Executive Officer are responsible for ensuring the Trustees have appropriate induction and training. No Trustee receives remuneration or other benefit for their work for the Charity.

ORGANISATIONAL STRUCTURE

The Green Light Trust Board sets policy and is responsible for the conduct of the Charity’s affairs and for ensuring it operates in accordance with its Memorandum and Articles of Association. The Charity operates three committees with specific roles, each reporting directly to the Board. The Board and Committees meet four times each year. The terms of reference for the Committees are:

Finance & Audit:

- Financial strategy, planning, performance and controls;
- Income generation;
- Information Technology – systems and processes;
- Risk, audit and compliance.

Impact & Engagement:

- Impact of GLT’s work for its beneficiaries and wider society;
- Evidence and monitoring;
- Service delivery to beneficiaries;
- Public engagement and stakeholder communications;
- Environmental sustainability;
- Equality, diversity and inclusion (in relation to delivery and participants).

People:

- People strategy across trustees, volunteers and employees, which will cover recruitment, through to retention and departure, including skills, development, remuneration, onboarding and development;
- Equality, diversity, and inclusion (in relation to trustees, volunteers and employees);
- Health and Safety and safeguarding;
- Internal communication strategy and engagement.

RISK MANAGEMENT

The Trustees are responsible for identifying and managing the major risks facing the Charity. The Trustees review risk in its broadest sense and consider anything that might alter or undermine the capacity of the Charity to fulfil its charitable objectives. A risk register is maintained and reviewed on an annual basis and covers the following areas: governance; operational; financial; environmental or external factors; compliance (law and regulation).

Following the most recent review, Trustees confirmed that they are satisfied with the risks assessed and mitigating actions, ownership and timeframes. Noteworthy risks and the agreed mitigation to help reduce their likelihood and/or impact include:

RISK	MITIGATION
Loss of key employees	Workforce and succession plans Documentation of systems/processes Well-being support package for employees Training programmes Development of competitive benefits package Notice periods/handover Strengthened Strategic Leadership Team
Funding shortfalls	Development of in-house fundraising skills and use of external consultants Development of funding strategy, including growth of less developed income streams, such as corporate days and individual giving Focus on business development activities
Loss of key contracts	Business Development plans to harness and nurture key relationships Funding strategy and plans Development of multi-year contract arrangements
Lack of unrestricted funds and reserves	Financial reserves policy Fundraising for non-delivery income Development and review of funding model
Changes to Government policy on provision of services	Relationships with broader range of referral agencies/funders Breadth of delivery pathways

STATEMENT OF
TRUSTEES’
RESPONSIBILITIES

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

- In preparing these financial statements, the Trustees are required to:
- select suitable accounting policies and then apply them consistently;
 - observe the methods and principles in the Charities SORP 2019 (FRS102);
 - make judgements and estimates that are reasonable and prudent;
 - state whether applicable UK Accounting Standards have been followed;
 - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

AUDITOR

- Each of the persons who is a Trustee at the date of approval of this report confirms that:
- so far as they are aware, there is no relevant audit information of which the charitable company’s auditor is unaware; and
 - they have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charitable company’s auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

SMALL COMPANY PROVISIONS

This report has been prepared taking advantage of the small companies’ exemption of section 415A of the Companies Act 2006.

The Trustees’ annual report was approved on 16th May 2024 and signed on behalf of the Board of Trustees by:

Amanda Burton, Chair of Trustees

TRUSTEES' REPORT

FINANCIAL REPORT

The Trustees are pleased to report a positive movement of £259k in funds for 2023. This is a significant turnaround from the £44k deficit in 2022 and reflects the work undertaken to ensure that our Pathways can be delivered successfully with the funding available for each. This turnaround has been achieved by working closely with our funders, partners, staff and participants to ensure that we maintain the quality of service and benefit derived by the people that we support.

INCOME

Total income grew by £1,018k to reach £2,805k. For some time, we have been shifting our focus to securing contracts from commissioning groups to deliver our services on a recurring basis. We made big steps in this direction in the last two years with fees representing 75% of total income in 2023 compared to 68% in 2022 and 42% in 2021. This growth accentuates the financial risk of contracts ending, as mentioned earlier.

Growing fee income does not diminish the importance of our other income streams. Grants continue to provide a source of funds which enable us to expand what we do into new geographic areas or to develop new delivery methods and support more people. Grant income was £126k higher in 2023 compared to 2022.

Other sources of income from Trusts, Individuals and Corporate supporters are important because they provide both restricted funds for specific purposes and unrestricted funds which can be used at Trustees' discretion; both can be used to invest in the systems and processes that set the foundations for further growth. In 2023, these sources of income were similar to the levels achieved in 2022 but declined as a proportion of total income from 22% to 13%. The Trustees recognise the importance of maintaining a level of income from these areas commensurate with the overall growth and plan to invest resources here in 2024.



EXPENDITURE

Total charitable expenditure in 2023, at £2,496k, increased by £720k from 2022 and more than 3 times the level in 2020.

Simplistically, expenditure falls into two main types: staff costs and spend on the facilities, infrastructure and consumables used in the provision of activities.

Staff costs account for around 75% of total expenditure. Maintaining a satisfactory ratio of staff to course attendees is vital to ensure a safe, secure and fulfilling experience for beneficiaries and staff alike. Recruiting and retaining experienced and skilled staff of a high calibre is paramount to the on-going success of the Charity. During 2023, the senior team has been expanded and strengthened to support our future growth.

Expenditure to provide the facilities necessary for our activities is minimised as we use our own woodland reserves and we work closely with like-minded organisations with similar natural facilities such as the National Trust and the RSPB. The infrastructure required includes the cost of buildings, minibuses to transport participants to woodland work areas and land management tools and equipment. Finally, consumables cover a myriad of items that are essential to our work and include training materials, drink and food, and tools.

FUNDS

The Trustees have set a policy to maintain financial reserves, defined as net current assets, of between 12 and 16 weeks of expenditure. At year end, the net current assets totalled £690k representing 14 weeks of expenditure.

As we continue to expand the service we provide, achieving a surplus is crucial to the financial security of the Charity. Surpluses and deficits flow through to our financial reserves which are held both to ensure that we can continue to invest in developing our service and to act as a buffer against unforeseen events.

Examples of investments that we have made recently include Beacon, the digital contact and case management system which has transformed the way we work. Beacon enables us to manage every interaction with a participant during their journey with us, to monitor progress and adapt support interventions accordingly. We are also investing in our facilities adjacent to our woodland settings to ensure that we can provide indoor support. This is often required due to inclement weather or because the people that we support need this type of environment as an alternative to an outdoor activity. For example, with the support of Suffolk County Council we have been developing a new purpose built facility at Martlesham Park & Ride, next to Castan Wood.

Unforeseen events come in a range of guises such as emergency care of our buildings, woodlands and our fleet of buses that we use to transport participants. Our contracts to deliver services run for a finite length of time usually from between 3 months to 3 years. As we seek new contracts to replace those that are ending, we face a potential financial gap that needs to be funded.

SUMMARY

With growth in income, particularly from commissioning bodies who recognise and value the positive impact of our work on our beneficiaries, the Charity is in a strong position to deliver even more public benefit in the future. The main financial challenge we face is building unrestricted income to enable investment in the necessary systems, processes, new sites and staff that will support growth in delivery and to continue to hold sufficient reserves to provide financial resilience.

With this backdrop, the Trustees are able to plan and to invest with confidence as they aspire to further grow the delivery of services to our beneficiaries.

AUDITOR'S REPORT

OPINION

We have audited the financial statements of Green Light Trust (the ‘charitable company’) for the year ended 31 December 2023 which comprise the Statement of Financial Activities (including income and expenditure account), Balance Sheet, Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

- In our opinion the financial statements:
- give a true and fair view of the state of the charitable company’s affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
 - have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
 - have been prepared in accordance with the requirements of the Companies Act 2006.

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 auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company’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 other information comprises the information included in the Trustees’ annual report, other than the financial statements and our auditor’s report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

- In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Trustees’ report which includes the directors’ report prepared for the purposes of company law for the financial year for which the financial statements are prepared is consistent with the financial statements; and
 - the directors’ report included within the Trustees’ report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees’ report.

- We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
 - the financial statements are not in agreement with the accounting records and returns; or
 - certain disclosures of Trustees’ remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit; or
 - the Trustees were not entitled to prepare the financial statements in accordance with the small companies’ regime and take advantage of the small companies’ exemptions in preparing the directors’ report and from the requirement to prepare a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees’ responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company’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 charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

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 an auditor’s report 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.

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

- Enquiry of management and those charged with governance;
- Enquiry of entity employees compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and

other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of activities and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council’s website at <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor’s report.

USE OF OUR REPORT

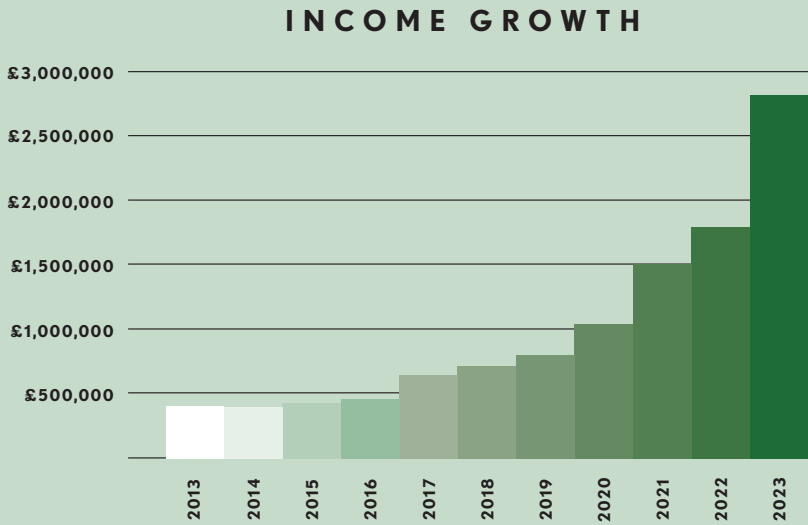
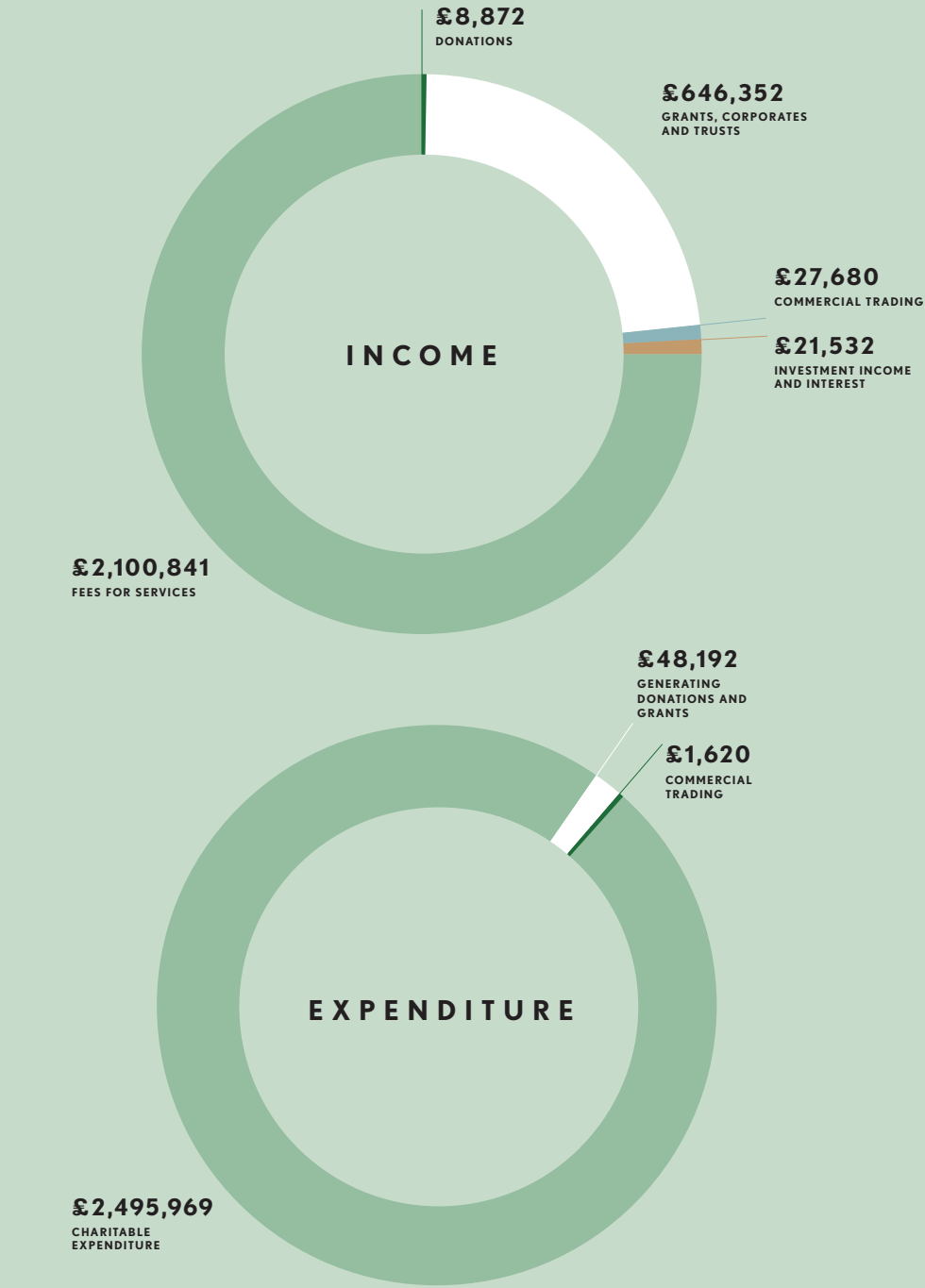
This report is made solely to the charitable company’s members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company’s members those matters we are required to state to them in an auditor’s report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company’s members as a body, for our audit work, for this report, or for the opinions we have formed.



Mark Proctor FCA DChA
(Senior Statutory Auditor)

02/08/2024
For and on behalf of: Lovewell Blake LLP Chartered accountants & statutory auditor, Bankside, 300 Peachman Way, Broadland Business Park, Norwich NR7 0LB

FINANCIAL STATEMENTS



STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 December 2023

(Incorporating an income and expenditure account)

	Notes	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Income					
Donations and grants:					
Donations		5,272	3,600	8,872	33,430
Grants, corporates and trusts	3	142,218	504,134	646,352	521,911
Total donations and grants		147,490	507,734	655,224	555,341
Commercial trading		27,680	-	27,680	19,919
Investment income and interest		21,532	-	21,532	3,099
Covid-19 job retention scheme grant		-	-	-	-
Charitable activities: Fees for services	4	2,100,841	-	2,100,841	1,209,227
Total income		2,297,543	507,734	2,805,277	1,787,586
Expenditure					
Cost of raising funds:					
Generating donations and grants		48,468	-	48,468	53,202
Commercial trading		1,620	-	1,620	2,650
Total cost of raising funds		50,088	-	50,088	55,852
Charitable expenditure		2,114,158	381,811	2,495,969	1,775,885
Total expenditure		2,164,246	381,811	2,546,057	1,831,737
Net income/(expenditure) before transfer of funds					
Transfers between funds	15	-	-	-	-
Net movement in funds and net income/(expenditure)		133,297	125,923	259,220	(44,151)
Reconciliation of funds:					
Total funds brought forward		457,184	318,579	775,763	819,914
Total funds carried forward	15	590,481	444,502	1,034,983	775,763

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 44 to 52 form part of these accounts.

Financial Statements

BALANCE SHEET

as of 31 December 2023

	Notes	2023 £	2022 £
Fixed assets:	10		
Woodland reserves		315,920	312,170
Other tangible assets		29,262	41,285
Total fixed assets		345,182	353,455
Current assets:			
Debtors	11	220,248	191,245
Short-term cash		761,931	718,658
Total current assets		982,179	909,903
Current liabilities			
Creditors: amounts falling due within one year	12	(292,378)	(487,595)
Net current assets		689,801	422,308
Total assets less current liabilities		1,034,983	775,763
Net assets		1,034,983	775,763
Funds of the charity			
Unrestricted funds		590,481	457,184
Restricted funds		444,502	318,579
Total funds	16	1,034,983	775,763

These financial statements were prepared in accordance with the small companies regime and were approved by the board of Trustees and authorised for issue on 16th May 2024.

Signed on behalf of the Trustees by:



Amanda Burton, Chair of Trustees

Company registration number: 02550866
The notes on page 44 to 52 form part of these accounts.

CASH FLOW

For the year ended 31 December 2023

	2023 £	2022 £
Cash flows from operating activities:		
Net cash provided by operating activities	51,625	(150,849)
Cash flows from investing activities:		
Purchases of fixed assets	(8,352)	(11,645)
Changes in cash and cash equivalents	43,273	(162,494)
Cash and cash equivalents at start of year	718,658	881,152
Cash and cash equivalents at end of year	761,931	718,658
Analysis of cash and cash equivalents:		
Short-term cash	761,931	718,658
Cash and cash equivalents	761,931	718,658
Reconciliation of net income to net cash flow from operating activities	2023 £	2022 £
Net income / (expenditure) for year	259,220	(44,151)
Adjustments for:		
Depreciation of Fixed assets	16,625	13,714
Increase in debtors	(29,003)	(113,607)
Decrease in creditors	(195,217)	(6,805)
Net cash inflow / (outflow) provided by operating activities	51,625	(150,849)

Financial Statements

NOTES TO THE FINANCIAL STATEMENTS

1. CHARITY INFORMATION

The Green Light Trust is a charitable company limited by guarantee and does not have share capital. It is governed by its Memorandum and Articles of Association and every member of the charity undertakes to contribute such amounts (not exceeding £1) as may be required in the event of a winding up. It is registered as a company at Companies House (number 02550866) and as a charity in England and Wales (number 1000977). The address of the registered office is The Foundry, Bury Road, Lawshall, Suffolk, IP29 4PJ.

2. ACCOUNTING POLICIES

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Green Light Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Having considered future plans and forecasts including a review of financial reserves as detailed in the Trustees’ report, the Trustees believe it appropriate to prepare the accounts on a going concern basis and no material uncertainties exist.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity’s accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period to which they relate.

Fund accounting

Unrestricted funds comprise general funds and designated funds. General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those which are to be used in accordance with specific restrictions of the donors or which have been raised by the Charity for particular purposes.

Income

Income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, the receipt is probable, and the amount can be quantified with reasonable accuracy. If these conditions are not met, then the income is deferred.

Donations are recognised in the Statement of Financial Activities when they are received by the Charity.

Fees for services and Grants received in advance of the associated work being carried out are deferred where performance conditions have not been met or when the donor has imposed preconditions on the expenditure of resources.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable from the bank.

No amounts are included in the financial statements for services donated by volunteers.

Expenses and liabilities

Expenditure and liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources. Expenditure including irrecoverable VAT has been classified under headings that aggregate all costs related to the category. Costs have been attributed to the particular cost headings to which they relate.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided at the annual rate of 25% for motor vehicles and equipment, fixtures and fittings in order to write off assets over their estimated useful life of 4 years. No depreciation charge is made during the year of purchase. The Freehold land and buildings are carried at valuation and storage facilities are held at cost; neither are depreciated as these assets retain a high residual value.

Assets are reviewed annually for impairment. Any amounts arising are charged to the Statement of Financial Activities in the period in which the impairment occurs.

Taxation

Green Light Trust is a charity within the meaning of Section 506 (1) of the Taxes Act 1988. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income is accrued at realisable value where services have been provided but are yet to be paid for.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension

All employees are entitled to join a defined contribution scheme. The charity contribution is restricted to the contributions disclosed in Note 8.

Operating leases

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

3. Grants, corporates and trusts

	2023 £	2022 £
Grants	278,685	152,792
Corporates	44,608	17,028
Trusts	323,059	352,091
Total grants, corporates and trusts	646,352	521,911

Major receipts during the year include:

	2023 £	2022 £
Grants:		
National Lottery Community Fund	199,881	41,711
Suffolk Community Foundation	45,843	6,249
Norfolk Community Foundation	23,179	7,486
Natural England	9,782	-
Heritage Lottery Fund	-	59,311
Suffolk County Council	-	38,035
Total grants	278,685	152,792

	2023 £	2022 £
Trusts:		
Charities Aid Foundation	93,714	222,871
Anonymous Foundation	91,680	-
Linbury Trust	35,000	50,000
Frank Jackson Foundation	25,000	25,000
Kerrison Trust	15,000	-
Tuixen Foundation	10,000	10,000
Baily Thomas Charitable Fund	10,000	-
Ernest Cook Trust	6,565	20,520
The Peter Sowerby Foundation	-	12,100
Other trusts	36,100	11,600
Total trusts	323,059	352,091

Financial Statements

4. Charitable activities: Fees for services

	2023 £	2022 £
NHS Integrated Care Boards	1,083,956	336,986
Local authorities	736,745	488,020
Schools and academies	187,314	248,713
Other	92,826	135,508
Total fees for services	2,100,841	1,209,227

5. Total expenditure

	Direct costs £	Support costs £	2023 Total £	2022 Total £
Cost of raising funds:				
Generating donations and grants	46,746	1,772	48,468	53,202
Commercial trading	1,620	-	1,620	2,650
Total cost of raising funds	48,366	1,722	50,088	55,852
Charitable expenditure	2,403,951	92,018	2,495,969	1,775,885
Total expenditure	2,452,317	93,740	2,546,057	1,831,737

6. Support costs

	Premises £	Management & Administration £	Governance £	2023 Total £	2022 Total £
Cost of raising funds	596	847	279	1,722	2,121
Charitable expenditure	31,846	45,268	14,904	92,018	73,924
Total support costs	32,442	46,115	15,183	93,740	76,045

Support costs are included in the expenditure reported in the Statement of Financial Activities and have been allocated on the basis of the proportion of income derived for delivery of charitable activities. The cost allocation includes an element of judgement as the Charity has had to consider the cost and benefit of detailed record keeping and calculations.

Governance includes audit fees, legal advice for Trustees and the costs associated with constitutional and statutory requirements such as Trustees' meetings. Fees including VAT paid to the auditor in the year related wholly to statutory audit fees of £12,500 (2022: £10,800).

7. Net income / (expenditure)

	2023 £	2022 £
Net income / (expenditure) is stated after charging:		
Depreciation	16,625	13,714
Operating lease costs	2,969	2,912

8. Employee and Trustee remuneration

The average number of employees during the year was 75 (2022: 66). The average number of full-time equivalent were 61.2 (2022: 46.2).	2023 No.	2022 No.
Employee numbers by activity:		
Cost of raising funds	1.2	1.2
Charitable activities	60.0	45.0
Total employees	61.2	46.2

The nature of work undertaken by employees traverses the above categories; therefore, the allocation includes an element of judgement.	2023 £	2022 £
Employee costs:		
Remuneration	1,661,164	1,266,924
National insurance	145,279	111,007
Pension contributions	75,762	24,371
Total employee costs	1,882,205	1,402,302

Total emoluments for 6 (2022: 2) senior personnel amounted to £300,054 (2022: £134,430). The total salary of all higher paid employees earning in excess of £60,000 are shown in bands of £10,000 below:	2023 No.	2022 No.
£60,000 to £69,999	1	1
£70,000 to £79,999	-	-
£80,000 to £89,999	-	-
£90,000 to £99,999	1	-
Total employees	2	1

The Charity Trustees do not receive any employee benefits and no Trustee received any remuneration or reimbursement of expenses (2022: £nil).

9. Pension

The charity operates a defined contribution pension scheme and in 2023 introduced a salary sacrifice option for employees. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable by the charitable company in the year amounted to £75,762 (2021: £24,371). Pension contributions of £8,179 (2021: £nil) were payable to the fund at the balance sheet date.

Financial Statements

10. Fixed assets

	Woodland reserves		Other tangible assets		Total
	Freehold land & buildings	Storage facilities	Motor vehicles	Equipment, fixtures and fittings	
	£	£	£	£	£
Valuation / Cost:					
As at 1 January 2023	296,064	16,106	41,232	28,470	381,872
Additions	-	3,750		4,602	8,352
Disposals	-	-	-	(3,200)	(3,200)
As at 31 December 2023	296,064	19,856	41,232	29,872	387,024
Depreciation:					
As at 1 January 2023	-	-	10,470	17,947	28,417
Charge for the year	-	-	10,308	6,317	16,625
Disposals	-	-	-	(3,200)	(3,200)
As at 31 December 2023	-	-	20,778	21,064	41,842
Net book amount:					
As at 31 December 2023	296,064	19,856	20,454	8,808	345,182
As at 31 December 2022	296,064	16,106	30,762	10,523	353,455

Under the cost model the value of the above freehold land and buildings would have been £333,697 (2022: £335,628); this was revalued in February 2016 by a qualified RICS practitioner.

11. Debtors

	2023	2022
	£	£
Trade	59,000	142,256
Prepayments & accrued income	159,610	48,989
Other	1,638	-
Total debtors	220,248	191,245

12. Creditors

	2023	2022
	£	£
Amounts falling due within one year:		
Accruals	59,202	27,966
Deferred income	157,832	405,238
Trade creditors	29,102	24,029
PAYE & National Insurance	37,981	29,146
Other creditors	8,261	1,216
Total amount falling due within one year	292,378	487,595

13. Deferred income

	2023	2022
	£	£
Movement in the year:		
Balance at 1 January	405,238	412,524
Amount released to income	(380,238)	(381,727)
Amount deferred in the year	132,832	374,441
Balance at 31 December	157,832	405,238

Income of £132,832 (2022: £374,441) was deferred in the year; this amount comprised Grants and Fees for services where the Trustees consider the related performance will take place in future.

14. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:	2023	2022
	£	£
Equipment, fixtures & fittings:		
Not later than 1 year	2,969	2,912
Later than 1 year and not later than 5 years	2,969	5,824
Total operating leases	5,938	8,736

Lease payments of £2,969 (2022: £2,912) were charged to the Statement of Financial Activities in the year.

15. Statement of funds

	Total funds 1 January 2023	Income	Expenditure	Transfers	Total funds 31 December 2023
	£	£	£	£	£
Unrestricted funds	457,184	2,297,543	(2,164,246)	-	590,481
Restricted funds:					
Woodland reserves	312,170	3,750	-	-	315,920
Other tangible assets	-	4,602	-	-	4,602
Charitable activities	6,409	499,382	(381,811)	-	123,980
Total restricted funds	318,579	507,733	(381,811)	-	444,502
Total funds	775,763	2,805,277	(2,546,057)	-	1,034,983

All of the Charitable activities restricted funds above relate to particular projects and are expected to be expended over the coming years.

Financial Statements

16. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 31 December 2023 £
Asset type:			
Woodland reserves	-	315,920	315,920
Other tangible assets	24,660	4,602	29,262
Current assets	832,507	149,672	982,179
Current liabilities	(266,686)	(25,692)	(292,378)
Net assets	590,481	444,502	1,034,983

17. Analysis of changes in net debt

	At 1 January 2023	Cashflows	At 31 December 2023 £
Cash at bank and in hand	718,658	43,273	761,931

18. Related party transactions

During the year, the following related party transactions took place:

- Birketts LLP have been engaged to carry out legal work totalling £13,072 (2022: nil) where Trustee Laura Thomas’ spouse is a Partner but who had no involvement with the work undertaken.
- Barclays Bank UK plc paid the market rate of £2,000 (2022: nil) for a team-building day which Green Light Trust delivered. Trustee David Farrow is an employee of Barclays.

19. Comparative statements

Statement of financial activities
For the year ended 31 December 2022

(Incorporating an income and expenditure account)

	Notes	Unrestricted funds £	Unrestricted funds £	Total 2022 £
Income				
Donations and grants:				
Donations		28,375	5,055	33,430
Grants, corporates and trusts	3	122,526	399,385	521,911
Total donations and grants		150,901	404,440	555,341
Commercial trading		19,919	-	19,919
Investment income and interest		3,099	-	3,099
Covid-19 job retention scheme grant		-	-	-
Charitable activities: Fees for services	4	1,209,227	-	1,209,227
Total income		1,383,146	404,440	1,787,586
Expenditure	5			
Cost of raising funds:				
Generating donations and grants		53,202	-	53,202
Commercial trading		2,650	-	2,650
Total cost of raising funds		55,852	-	55,852
Charitable expenditure		1,325,243	450,642	1,775,885
Total expenditure		1,381,095	450,642	1,831,737
Net income/(expenditure) before transfer of funds		2,051	(46,202)	(44,151)
Transfers between funds		(4,689)	4,689	-
Net movement in funds and net income/(expenditure)		(2,638)	(41,513)	(44,151)
Reconciliation of funds:				
Total funds brought forward		459,822	360,092	819,914
Total funds carried forward		457,184	318,579	775,763

Financial Statements

19. Comparative statements – continued

Statement of funds

	Total funds 1 January 2022 £	Income £	Expenditure £	Transfers £	Total funds 31 December 2022 £
Unrestricted funds	459,822	1,383,146	(1,381,095)	(4,689)	457,184
Restricted funds:					
Woodland reserves	312,170	-	-	-	312,170
Other tangible assets	47,922	404,440	(450,642)	4,689	6,409
Total restricted funds	360,092	404,440	(450,642)	4,689	318,579
Total funds	819,914	1,787,586	(1,831,737)	-	775,763

Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 31 December 2022 £
Asset type:			
Woodland reserves	-	312,170	312,170
Other tangible assets	41,285	-	41,285
Current assets	755,552	154,351	909,903
Current liabilities	(339,653)	(147,942)	(487,595)
Net assets	457,184	318,579	775,763



Green Light Trust
The Foundry, Bury Road, Lawshall, Bury St Edmunds, Suffolk IP29 4PJ
Tel: 01284 830829
Email: info@greenlighttrust.org

www.greenlighttrust.org

Registered Charity Number 1000977. Registered Company Number 02550866

GREEN LIGHT TRUST

England & Wales - Charity number 1000977

Accounts



TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022



Building Health, Hope and Happiness Through the Power of Nature

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TRUSTEES' REPORT

Chair's report

The last year has been one of significant development and great success for Green Light Trust. Much of this is reported in this year's annual report and accounts, but I would like to take the opportunity to draw out our most significant achievements.

We are moving closer to our strategic goal of providing access to our services for all those who need them in both Norfolk and Suffolk. We have continued to increase our presence across these two counties by, for example, securing funding of c£500k from The National Lottery Community Fund and building strategic partnerships with the National Trust and RSPB.

Back in 2018, we began introducing Participant Engagement Coordinators to work with individuals to carefully evaluate their needs and support them through every step of their recovery journey. This proved to be key to achieving tangible and long lasting benefits for our participants. I am proud to have worked with Tom Brown, our Chief Executive to create and develop this concept which now shapes everything we do. We have continued to build this team and have just appointed our first Head of Participant Engagement.

Working with the recently established NHS ICBs we have developed a model of delivery which supports progress based on each person's particular needs, thereby reducing reliance on oversubscribed public services. This helps to reduce health and social care costs, and more importantly enables these individuals to move beyond needing our support.

The development of our delivery model is based on sound data which demonstrates the transformative impact of our work. In 2022, we began work on the first stage of our digital transformation strategy, and in early 2023 we introduced a new Customer Relationship & Case Management system which is used to track, manage and support every aspect of a participant's journey. With this new tool we are able to reliably capture, measure and evidence outcomes that demonstrate impact and support our ongoing work with health, education and social care partners.



The Trustees are proud of the growing capability of the Charity. I would particularly like to recognise the work of our staff who, through their commitment enable so many people to benefit from our services, improving their mental health, with many progressing into employment or training. Indeed, up to 15% of our staff were participants who have gone on to volunteer with us and subsequently become paid employees.

This is a very exciting period for the Charity's development and we are in a strong position to fulfil a growing need in society. Our strategy for growth relies on building strong partnerships and continuing to develop scaleable staff structures, systems and processes. By continuing to innovate and increase our reach, we can continue to make a significant and demonstrable impact for many people. The next 12 months and beyond will be exciting and I look forward to seeing the charity go from strength to strength.

Signed on behalf of the Board

Caroline Bixby
Chair of Trustees

OUR WORK

Our vision is: A society where everyone has equitable access to the power of nature.

Founded in 1989 as a conservation charity, Green Light Trust (GLT) is now a leading provider in East Anglia of education and wellbeing programmes for the most disadvantaged in society; mostly those in the lowest 5% in terms of their wellbeing and integration.

Each year we support hundreds of adults, children and young people, using the environment to rebuild, reawaken and refocus their lives. We sit at the crossroads between health, education and the environment, transforming the lives of people who have been unable to get the help they need from anywhere else, whilst simultaneously improving the wild spaces we work in. We work with those who face the greatest challenges in life to help them recover, develop and be the best version of themselves.

Our participants are individuals with the highest needs, who are often the most frequent users of statutory services, especially health services. We support adults with a range of challenges, including mental health issues, substance misuse, unemployment and low skills, learning disabilities and domestic or other abuse. We also support children and young people who are unable to engage with mainstream education, training, or employment and/or who have neurodiverse conditions, learning disabilities, or behavioural challenges.

There is an abundance of evidence demonstrating a direct correlation between levels of deprivation in the UK and access to green spaces. We work with individuals with the highest and most complex needs in society, who often have the least access to the natural environment. Lack of access is not always due to proximity to green space, and can be for reasons such as disability, culture, family setup, affluence, and lifestyle.

Our programmes take place in woodlands and other wild spaces, using nature as the catalyst to engage participants in activities which are designed to address what may be missing in their lives, such as social interaction, mental wellbeing, physical exercise, purposeful activity and healthy eating. It is the person-centred and individualised care we offer that makes the critical difference to our participants.

“Green Light Trust have given something back to me that is more precious than anything else. Given me back my life.”

Participant, Adult Mental Health Pathway

Activities include: conservation, woodland management and green woodworking; building natural habitats for wildlife; wellbeing activities such as nature meditation and woodland walks and social interaction, including a campfire lunch together. This campfire lunch is often the only hot cooked meal that some participants enjoy all week and enables an easy, unforced interaction with others.

Over time, the therapeutic benefits of nature, human connection and peer support combine to increase confidence, self-esteem, practical and social skills, and improve participants' overall mental and physical wellbeing. Gradually and very subtly addressing the barriers in their lives whilst at the same time bringing back into management the woodland areas that we work in.



CASE STUDIES

Names have been changed to protect anonymity.



Richard's story

Young person with an Education and Health Care Plan (EHCP)

We were first introduced to Richard, who is aged 16, when he was living with acute mental health struggles and was not in any type of education or training. Richard had lost trust in education professionals and found it impossible to attend school. He felt lost, and relied heavily on his parents, placing a strain on the whole family. Over a period of many weeks, we worked with Richard to build his confidence and trust with staff at Green Light Trust by firstly writing weekly letters to him, which he replied to, then short visits to the family home. At first, we just saw his parents during these visits whilst Richard listened from another room. Then, as he began to trust us, he ventured into the room to join in.

Richard's situation was closely monitored by several health professionals but unfortunately his mental health declined to a level where he was admitted to hospital for his own safety. We continued to write to him throughout this time and liaised with the hospital to arrange for Richard to visit our Foundry building, with a mental health nurse

to support him. This proved to be successful – Richard's trust and confidence began to grow and then, when the time was right for him to leave hospital, we were able to continue his journey to recovery by giving him a safe space to come two days a week.

A year later, Richard is now attending Green Light Trust in person and has just achieved a suite of AQA Unit Awards in subjects he is interested in. Richard needed careful and sensitive introductions into our learning environment and meeting peers his own age. This was achieved by short sessions and 1:1 support from dedicated tutors. He has slowly built up a friendship with another young person at Green Light Trust and his confidence has grown to the stage where he is considering types of employment to pursue. Richard's journey is ongoing but progressing at a speed that suits him and meets his individual needs following our ethos of person-centred practice and allowing him to steer his learning journey.

Katherine's story

Adult mental health participant

Katherine was at a crisis point and suffering with clinical anxiety. She described her anxiety as sheer terror, and it affected her life dramatically. Before this she was a very confident person, but the anxiety made the world shrink, she was unable to leave the bedroom and felt completely stripped of her identity.

Katherine was rushed to hospital in 2019 with a suspected stroke but was diagnosed with Transient Global Amnesia due to trauma. She didn't meet the threshold for mental health services and felt she couldn't access the support she needed. In 2021 her son became ill. Katherine suddenly became ill again herself after reducing her medication but needed to support her son; the extra pressure of wanting to support him completely broke her. This is when her GP called the Home Treatment Team (HTT) who provided her with help and support 24/7, before forwarding her to the Integrated Discharge Team (IDT), who in turn referred her to Green Light Trust.

This referral was perfect for Katherine as she loves being outside and felt she needed to keep busy and get back to socialising with others. This made her incredibly nervous to begin with, but after an initial walk around with one of our team, she instantly fell in love with the woods. Attending her first course with us in 2022 kick-started Katherine's desire to learn again. She found she had a profound interest in the environment and set to learning all she could whilst she was with us.

At the end of the first course Katherine attended she was still quite unwell. However, having now completed her third course with us, her thought at the end was that she could go swimming on a Wednesday or find another hobby to do. This was a huge moment for her and a sign of how far she had come on her recovery journey.

Green Light Trust has helped Katherine with her confidence and reminded her that there is life after illness. She has met peers with their own stories, which she describes as an incredibly supportive and humbling experience, knowing she is not alone, hearing what others have gone through, and building relationships within the group. She has enjoyed every aspect of her time with us and feels immense pride in having made things and used skills she never would have before. Katherine is now volunteering at a hospice, which she feels is a good place to continue to build her confidence and at the same time again help others.



OUR MODEL

We know from experience, supported by data, that the longer each adult, child or young person is engaged with us, the better their personal outcome will be. In 2022 this led to us extending the duration and depth of support offered to each participant, thereby increasing their chances of being able to sustain improvements in their wellbeing and life-progress when they leave us. We evaluate the needs of every individual attending our activities, ensuring the right ratio of staff to participants is achieved. This will vary from one-to-one support through to groups of up to 12 participants supported by two members of staff.

Consequently, from 2022, we now describe the way we deliver support for our beneficiaries in terms of **Pathways** and **Development Stages**. This helps to give structure for staff and participants but also starts to provide consistency of approach to provide the best experience and outcomes for participants.



Our four Pathways are:

1. Natural Alternative (NA)

This Pathway is designed to engage primary and secondary aged children who generally struggle within the school environment, often with additional and/or behavioural needs. Sessions are learner-led where they are encouraged to explore the woodland environment and learn new skills. Historically, this has been primarily funded by schools and academies, however we have recently been awarded funding through the Suffolk and North East Essex Integrated Care System (Health) for our work in Suffolk.

2. Adult Mental Health (AMH)

We run many different types of adult activity and typically work with adults who are facing struggle and challenge in their lives, often with low levels of wellbeing and self-esteem, coupled with mental ill health. In some cases these are designed to meet the particular circumstances of individuals e.g. women's wellbeing, or those recovering from substance abuse, or mixed groups. We create a welcoming, non-judgemental environment where people can be themselves, learn new skills and connect with their peers and with nature. This Pathway is principally funded through commissioned services and grants.

3. Step by Step (SBS)

This service supports adults with moderate to severe additional and behavioural needs, with some individuals requiring one-to-one support. The intervention we provide is high quality, purposeful activity for adults who have found themselves marginalised due to their disability. SBS participants get involved in woodland activities, maintenance duties on site and have time and space to express themselves through various activities in a safe environment. These activities are funded by Direct Payments and Personal Budgets via Local Authorities.

4. Education, Health and Care Plan (EHCP)

This Pathway is an alternative education provision for young people aged 16-25 who have an EHCP and where mainstream educational establishments are not the most suitable environment for their development. We work intensively with these young people to achieve the objectives that are important to them. Often these young people will cross over into other Pathways, such as AMH or SBS. This provision is funded by Local Authorities.

Our Pathway Model

Each Pathway is divided into four Development Stages; the emphasis on each varies according to Pathways and individual needs. The Stages are depicted below:

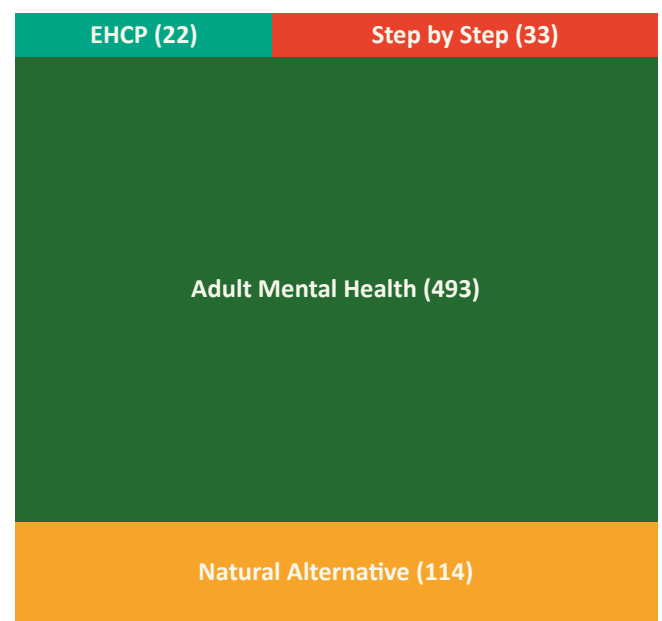
Stage	Rebuild	Support	Enable	Empower
Who benefits	High Intensity User of health services Serious Mental Illness Challenging behaviours	Participants who have been referred into GLT or are transitioning from Rebuild stage Moderate mental health and wellbeing needs	Participants who have engaged in the previous stages: Rebuild & Support and are ready to move on	Supported by the PEC team and other organisations
Level of Support	Intensive support 6-9 months	High Support but stable 6-9 months	Stable – light touch support until exit	Independence Re-engaging with employment and education Volunteering Community integration

Green Light Trust Intervention Pathway

Number of Day Sessions Delivered in 2022



Number of Participants Supported in 2022



Measuring Our Impact

We recognised that we needed to improve the way we capture and analyse the beneficial impacts of our work and align evaluation models to recognised clinical methodologies. In response, we implemented a digital contact and case management system which enables us to streamline the way we administer our activities and enhances the experience for participants during their journey with us.

At the same time, we took the opportunity to review and update our standard evaluation measures. From the beginning of 2023 we started using MYCaW® (Measure Yourself Concerns and Wellbeing) for measuring wellbeing and progress for participants. For children and young people, we will use the CGAS (Children's Global Assessment Scale) to monitor progress. Both MYCaW® and CGAS are widely recognised and used methodologies amongst healthcare practitioners.

These engaging and simple to use tools allow us to sensitively monitor an individual's progress during their journey with us. From this we will be able to gather robust impact data that demonstrate the outcomes that can be achieved with the right interventions.



In 2022, we piloted the provision of intensive support to a number of adults who were inappropriately and excessively using community mental health and liaison services including the **111 Mental Health Crisis telephone helpline**.

Of the individuals referred to us, 89% actively engaged in this Pathway. To assess the impact of our intervention we compared their interactions with health and social care services for 6 months prior to referral and 6 months after their engagement with Green Light Trust, achieving the following result:

92% of individuals who engaged with us reduced their usage of community mental health and liaison services or reduced the frequency of calls to 111 Helpline, with 3 individuals stopping completely.

The impact has not only been profoundly positive for the participants involved but, importantly, it has freed up considerable capacity within the health and social care system to support others in need.

We have been able to achieve this through funding from Suffolk and North East Essex Integrated Care Board, working in partnership with Norfolk & Suffolk NHS Foundation Trust (NSFT). This has enabled us to coordinate additional wrap-around support from other partners such as Anglia Care Trust. The success of this pilot has led to Suffolk and North East Essex ICB commissioning Green Light Trust to continue for a further 3 years, with the possibility of a 5-year contract. This pilot also unlocked 12 months funding from Norfolk and Waveney ICB, to enable us to support individuals within the county.

We plan to double the number of participants accessing this programme in 2023 and are keen to continue to work with our funders and partners to expand the model.

Achievements and Challenges

A summary of our key achievements in 2022 and the future challenges we face is set out below:

	Achievements	Challenges
Our Impact	We are working with people with increasingly complex problems, needing more intense intervention. This has led to the introduction of a new Pathway + Development Stage model (see above); increasing the depth and length of support and focussing on quality intervention rather than providing support to a larger number of participants over short periods. This approach to working with individuals for longer has also been applied to our CYP work, where we often now see children attend our NA sessions for beyond their initial one term placement. Our new EHCP service performed well and grew significantly, with participant numbers almost doubling since 2021. Last year we introduced Beacon CRM, a digital contact and case management system which is transforming the way work. Beacon enables us to manage every interaction with a participant during their journey with us; monitor progress and adapt support interventions accordingly. We can readily access this information to demonstrate the impact of our work, shape future services and improve the quality of reporting for funders. And as we begin to grow our supporter base, we have the tools needed to cultivate relationships with key stakeholders. We opened three new sites across Norfolk, increasing capacity and improving access for participants living in this area. We now operate from nine sites across Suffolk and Norfolk. We have secured funding for a new education building with amazing eco-credentials at Castan Wood, near Ipswich. This facility will enable us to host individuals with more complex needs at the site.	As we continue to develop and refine how we measure the life improvements achieved by our beneficiaries, we plan to commission independent research to understand the wider societal benefits such as reduced use of front-line health and social care services. We will need to continue to develop Beacon and other core IT systems and infrastructure to meet future business needs and maximise the value of this investment. To continue our expansion we will need to build on existing relationships with landowning partners and establish new ones beyond Suffolk and Norfolk. This includes investment in the necessary indoor facilities to support participants on all four Pathways.
Our People	Working with individuals with more complex needs has led us to create a new team of Participant Engagement Coordinators (PECs). PECs work with our beneficiaries in a pastoral role, building their trust and encouraging them to actively engage and participate in support activities. The role also involves working with delivery partners providing wrap-around support tailored to the needs of each individual. Working with employees, we have developed Safeguarding Champions along with a peer-reflective practice toolkit. This forms part of continuous professional development and emotional support. We are committed to the health and wellbeing of our people. Our staff are increasingly supporting individuals with complex challenges and behavioural issues and, in response, we provide our employees and volunteers with regular opportunities to debrief and access independent counselling.	Based on our latest employee survey we know that staff find working with beneficiaries hugely rewarding; however, our challenge is to remain competitive in respect to remuneration packages in order to continue to recruit and retain high calibre staff. This is particularly acute due to the recent increase in cost of living.



“Through the patience kindness and respect of the staff, my son has flourished within Green Light Trust.”

Parent of Participant,
Natural Alternative Pathway

Our Finances

We developed our understanding of the financial impact of the new Pathways and Development Stages. At present, our limited access to unrestricted income means that we have had to take steps to ensure all delivery activities do not operate at a loss whilst maintaining a first-rate experience for the people we support.

To build our financial resilience, as a first step, we have begun to diversify our fee income, building a strong pipeline of contracts from a variety of commissioned services. This is improving financial certainty as fees, unlike grants, are based on contracts with the opportunity for renewal.

Grants continue to play an important role in expanding our services into new geographical areas and funding core costs and organisational development. In this respect, we were successful in our bid for c£500k from the National Lottery Community fund at the end of 2022 enabling us to further develop our services in Norfolk.

A significant proportion of our voluntary and charitable income is derived from fixed term grants which fund delivery activities. In order to achieve our growth ambitions we need to generate a higher proportion of unrestricted, repeatable income to maintain reserves and fund growth.

Our Partnerships

Since partners are the bedrock of what we do, we have continued to develop these relationships. Partners are critical to every stage of a participant’s journey; from point of referral, interaction at a site through to the provision of wrap-around support.

Therefore, we have been building relationships with partners in the health, social care and education sectors, landowners and other specialist service providers.

We have secured a range of gifts in kind and pro bono services from corporate supporters. Additionally, several organisations have funded team building activities for their staff, enabling them to benefit from and experience the impact of our work at first hand. Many of these staff have gone on to support us with donations and by participating in fundraising activities.

Our challenge is to ensure that we continue to develop and maintain lasting relationships with organisations and supporters that support our charitable aims.

GLT’s brand is well established and highly respected amongst existing partners and local healthcare commissioning bodies. However in order to expand our services beyond Norfolk & Suffolk and grow support, further work is needed to build the charity’s public profile.

FUTURE PLANS

We have ambitious growth plans which will require us to continue to develop and invest in our delivery activities, people, core business systems and processes, public engagement and fundraising. To achieve this, we have identified the following key enablers:

Impact & Engagement

Geographic expansion

Working in partnership with existing and new landowners, we intend to expand service provision to at least five additional locations across Suffolk & Norfolk by 2025. In the longer term, the ambition is to expand our service model nationally. Over the course of the next 12-18 months we plan to commission detailed research to inform how, when and where to expand in order to reach those in greatest need of our services. As we expand service provision we will also need to establish 'hub' offices and new indoor educational facilities so that we can deliver all four Pathway programmes across these locations.

Expanding Pathways & Increasing Accessibility:

Where practicable, we want to deliver all Pathways at all our locations; as an example, the creation of new indoor facilities at Castan Wood and other locations is instrumental as we seek to extend EHCP and Step By Step provision. We are also exploring the viability of creating products specifically designed for the corporate sector to support employee mental health and wellbeing. After the success of a project involving blind and partially sighted participants, in conjunction with Cohere Arts, we will continue to make our woodlands as accessible as possible to individuals with disabilities. We are also developing our new online nature-based programme called 'AIR', to provide remote support to beneficiaries who are unable to access activities at our woodland sites.

Public Support & Engagement

To achieve our long-term growth plans, we are investing in an integrated marketing and communications strategy. The purpose of this is to engage key audiences, build positive brand awareness and garner long-term support from a broader range of supporters.

People

Organisational Capacity & Capability

As we grow it will be essential to continue to evolve the skills and experience that our people bring to the organisation. We believe in giving our people as many internal opportunities to grow and flourish as possible. We aim to enable our people to grow with us whether as beneficiaries, volunteers, staff or trustees. For example, 15% of our staff team originally joined us as participants. Where needed, we will continue to balance this by bringing in new skills and experience to enhance the existing team and meet future opportunities and challenges.

Equality, Diversity & Inclusion

We remain focussed on achieving our vision of 'a society where everyone has access to the power of nature'. To do this we will continue to progress through our firmly established staff committee and monitoring of progress by our board of trustees.

"It has brought me back from rock bottom to (almost!) normal again. Green Light Trust seems a very safe space."

Participant, Adult Mental Health Pathway

Finance & Funding

We will continue to evolve our financial model to ensure that we can sustainably support expansion. A key component is a funding strategy that enables us to generate diverse, scalable and repeatable sources of income; this includes voluntary, trading and charitable income. We intend to invest in a variety of fundraising methods in order to grow unrestricted income.

The next stage of our digital development plan is to audit and update core IT systems and processes to ensure that they are fit for purpose and can evolve as we grow. This includes our website, HR and finance systems.

THANK YOU AND ACKNOWLEDGEMENTS

We are very grateful to the following partner organisations who have provided financial, pro bono and in-kind support to the Charity during 2022

Grants and Trust Funders

-  ALA Green Charitable Trust
-  CAF Bank
-  The De Vitre Trust
-  The D'Oyly Carte Charitable trust
-  The Ernest Cook Trust
-  The Frank Jackson Foundation
-  The Heritage Lottery Fund
-  The Linbury Trust
-  The Lord Belstead Charitable Trust
-  The National Lottery Community Fund
-  Natural England
-  Norfolk Community Foundation
-  Norfolk County Council
-  The Peter Sowerby Foundation
-  Suffolk Community Foundation
-  Suffolk County Council
-  Tuixen Foundation

Corporate supporters

-  Barenbrug UK Ltd
-  Birketts LLP
-  Gascoynes Ltd
-  Notcutts Ltd
-  Videndum plc

Partners (provision of sites)

-  National Trust
-  RSPB
-  Suffolk County Council
-  West Suffolk Council
-  The Suffolk Agricultural Association

GOVERNANCE

Objectives, activities and public benefit

The objects of the Charity were revised during the year to more accurately reflect our work. The objects, for public benefit, are to:

- protect, promote and improve peoples' physical and mental health, working directly and in partnership with other organisations to ensure everyone can benefit from engaging with the natural world;
- advance education in the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through training and practical participation;
- advance education in world ecology and the natural environment and the effects on that environment of both natural and other activities and particularly those pursued by people; and
- promote the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through the creation, restoration and conservation of woodland, wetland, grassland, school and community gardens, parks and wild space.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. Green Light Trust's charitable purpose is enshrined in its objectives; it delivers its public benefit through its network of Community Wild Spaces (most of which are freely accessible to the public), its own woodlands and education centre and through the provision of expert advice.

In delivering against the objectives, the charitable activities support the wellbeing of people from all backgrounds and experiences to rebuild, reawaken or refocus their lives through the power of nature. We believe in the power of Green Care – the idea of the environment being a useful and advantageous tool in the care of us all in society. Many health professionals and academics will confirm the merits of outdoor activities and being 'closer to nature' and the benefits this has on our wellbeing. It is this concept which runs through all that we do, helping us continually develop programmes and partnerships which emphasise the power of our natural world.



The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 December 2022. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, Companies Act 2006 and 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 published in October 2019.

Reference and Administrative Details

Registered charity name	Green Light Trust
Charity registration number	1000977
Company registration number	02550866
Registered office	The Foundry, Bury Road, Lawshall, Suffolk IP29 4PJ
Patron	Mark Pendlington

Governing Body

The Board of Trustees comprises:

Trustee	Board	Finance Committee	Governance & HR Committee
Caroline Bixby	Chair		
Douglas Field	Vice Chair		
Jane Crumpton-Taylor	Member	Treasurer	
Lou Brewster	Member (resigned 21.03.2023)		
David Farrow	Member	Member	
Simon Isaac	Member (resigned 07.10.2022)		
Jen Mailley	Member (appointed 15.12.2022)		
Nigel McCurdy	Member (appointed 15.12.2022)		Chair (appointed 15.12.2022)
Vivian Mushati	Member (appointed 15.12.2022)		
Nick North	Member (appointed 15.12.2022)		
Mark Pritchard	Member (resigned 15.12.2022)		Chair (resigned 15.12.2022)
Clare Rose	Member (resigned 03.10.2022)		Member (resigned 03.10.2022)

Senior Personnel

Day-to-day management is delegated by the Board to senior personnel which comprises:

Role	Executive
Chief Executive	Tom Brown
Operations Director	Lauren Shand
Finance Director & Company Secretary	Tim Pons (appointed 01.01.2023)
Head of Fundraising & Marketing	Caroline Pons (appointed 01.02.2023)

Principal Professional Advisers

Banker	The Co-Operative Bank, Business Customer Services, PO Box 250, Skelmersdale WN8 6WT
Auditor	Lovewell Blake LLP, Bankside 300, Peachman Way, Broadland Business Park, Norwich NR7 0LB



Volunteers

We receive welcome support from our volunteers, who dedicate their time, experience and energy to help us achieve all that we do. Many volunteers have progressed from being participants in our Pathway, with volunteering acting as an important stage in their own recovery journey.

Volunteers carry out a variety of support roles across all areas including the delivery of activities and professional support for senior personnel. In total, the Charity benefited from 2,632 general volunteer hours from 20 volunteers, in 2022.

The amount of support quoted above does not include our Trustees who are also volunteers as they do not receive remuneration for their work. In 2022 there were a number of changes to those who volunteer their time as Trustees as we continue to strive for the right balance of skills and experience that will help the Charity continue to develop and grow.

Equality, diversity and inclusion

We continue to work towards a fully inclusive organisation and recognise that there is still much to be done. Our driving vision is a society where everyone has equitable access to the power of nature. However, we recognise that there are many steps we need to take as an organisation to ensure we are truly inclusive as an employer and a provider of key services to all.

We create calm and welcoming communities for adults and young people, so they can participate and overcome the current challenges they face, however we are acutely aware that our reach does not extend across all our communities. To address this, we have launched a focussed effort, with clear actions and accountability. We engaged employees, volunteers and Trustees in discussions regarding EDI. First and foremost, this highlighted the need to celebrate the existing diversity within the organisation and opportunities for continuous development. Progressive work in this area is led by an employee working group and is fully endorsed by Senior Management and the Board who have also been involved in training and activity. The main areas of focus are:

- Promote dignity, respect and understanding within Green Light Trust, our services and the wider community;
- Ensure we are inclusive in how we recruit, support, and develop employees;
- Ensure our services, delivery and policy infrastructure reflect the diverse needs of our communities;
- Create an environment that encourages and supports all employees, participants, their families, and local communities to actively engage with our Charity, realise their full potential and have a voice in influencing what we do.



Fundraising

Fundraising income is derived principally from grants, trusts & foundations and corporate partnerships. This income is used to fund delivery activities and contributes to core costs.

Green Light Trust complies with all relevant statutory regulations, including the Charities Act 2011, Data Protection Act 2018 and the Privacy and Electronic Communications Regulations 2018. We are committed to act in ways that are legal, open, honest and respectful – striving for best practice in fundraising and marketing. The Charity is registered with the Fundraising Regulator, adhering to its Code of Fundraising practice and Fundraising Promise. This includes logging, recording and responding to any complaints.

We do not employ professional telephone or street fundraisers or commercial participators to carry out our fundraising activities.

FINANCIAL REPORT

The headline of another year of income growth in 2022 is worthy of celebration as it confirms the growing belief of our funders in the work that we do and the beneficial outcomes that we achieve for those we support. Behind the headline, we have navigated various challenges as we absorbed inflationary pressure, like many others, without it adversely impacting our charitable delivery, and we experienced a dip in unrestricted income at a time when we need to invest to build for the future.

These factors resulted in a deficit of £44k in the year which, in turn, caused a small reduction in our financial reserves. The Trustees are confident that these challenges can be overcome with the plans already in place.

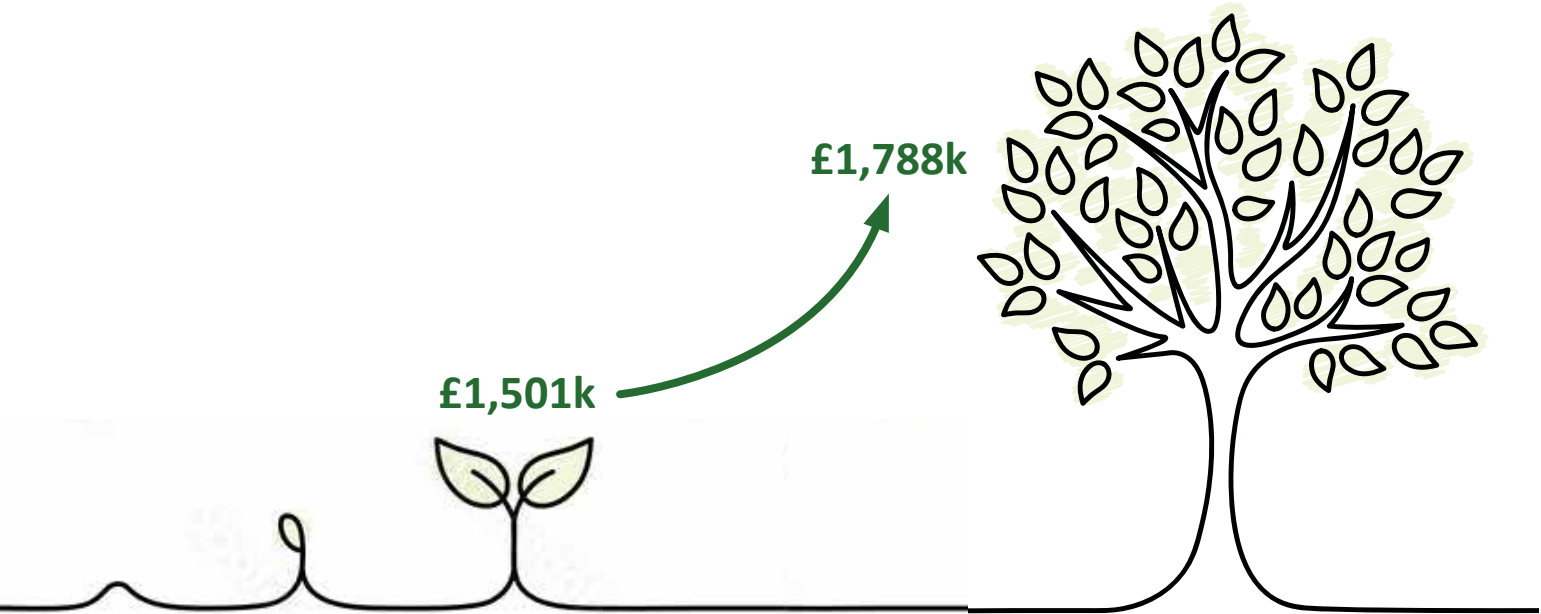
Income

Total income grew by £287k to reach £1,788k

For some time we have been shifting our focus from one-time grant funding to securing contracts from the commissioning groups to deliver our services on a recurring basis. We made big steps in this direction in 2022 and we have seen a 93% annual increase in our fee income alongside a 35% decline in grants. Grants continue to play a vital role in helping us to develop new ways to support people and to extend our reach to new people. This is how we were able to expand into Norfolk in 2021 and we are now delighted to report that, in 2022, we secured our first contract in this county – this contract will start to be delivered in 2023.

Other sources of income from Trusts & Foundations and Corporate supporters are not as large as fees or grants, but they are equally important because they provide unrestricted funding which can be used at Trustees’

discretion to invest in the systems and processes that set the foundations for further growth and increased support for current and future beneficiaries. Corporate income comes from two distinct sources. First, we are very grateful for the continued help through financial donations, gifts in kind and pro bono work that our corporate partners contribute. Without, for example, the generous use of their office facilities across the East of England our work would be much harder and less financially efficient. Second, we receive a small but growing amount from corporate supporters who recognise that the wellbeing of their staff will be enhanced by the woodland experience that we are able to offer. This type of activity supports our charitable aims, contributes to our finances and delivers benefit for the staff who attend, many of whom go on afterwards to raise funds and donate to our cause.





Expenditure

Total charitable expenditure in 2022, at £1,776k, increased by £482k on 2021

Since 2020 this has increased by over £1m. Within this we support the wellbeing of participating beneficiaries and help to build capacity in the community.

Simplistically, expenditure falls into two main types: staff costs and spend on the facilities, infrastructure and consumables used in the provision of activities. Staff costs account for around 77% of total expenditure. Maintaining a satisfactory ratio of staff to course attendees is vital to ensure a safe, secure and fulfilling experience for beneficiaries and staff alike. Recruiting and retaining experienced and skilled staff of a high calibre is paramount to the on-going success of the Charity. Expenditure to provide the facilities necessary for our activities is minimised as we use our own woodland reserves and we work closely with like-minded organisations with similar natural facilities such as the National Trust and the RSPB. The infrastructure required includes the cost of our minibuses to transport participants to woodland work areas and the land management tools and equipment. Finally, consumables cover a myriad of items that are essential to our work include training materials and food and drink that are prepared and consumed by course attendees.

Funds and Financial Reserves

The Charity holds financial reserves to support future activities. At 31 December 2022, restricted funds were £319k and unrestricted funds were £457k

The financial reserves policy is to maintain reserves, defined as net current assets, of between 12 and 16 weeks of expenditure. At year end, the unrestricted net current assets totalled £415k representing 12 weeks of expenditure. The Trustees monitor financial performance and projections throughout the year to ensure adherence to the policy.

At year end, a review of income received in advance of it being spent was carried out. This resulted in £405k (2021: £413k) being deferred; this amount is included in the cash reserves and is reported within creditors. The grants and fees that made up this amount were considered by Trustees to be performance related whereby activities for specific beneficiaries must be delivered before full entitlement of the funds passes to the Charity.

Summary

With a backdrop of growing income, particularly from commissioning bodies who recognise and value the positive impact of our work on our beneficiaries, the Charity is in a strong position to deliver even more public benefit. The main financial challenge we face is building unrestricted income to enable investment in the necessary systems, processes, new sites and staff that will support growth in delivery and to hold sufficient reserves to provide financial resilience.

With this backdrop, the Trustees are able to plan and to invest with confidence as they aspire to further grow the delivery of services to our beneficiaries.

Structure, governance and management

Governing document

The Green Light Trust is a charitable company limited by guarantee (registered charity number 1000977; company number 02550866) and is governed by its Memorandum and Articles of Association.

Trustee appointment, induction and training

Prior to 18 October 2022, Trustees were appointed by the Board for a term of three years and were eligible to be reappointed for one further term of three years. In exceptional circumstances the Board could appoint a Trustee for a third term of up to three years.

From 18 October 2022, Trustees are appointed by the Board for a term of four years and shall be eligible for re-appointment by the Board provided that no Trustee may continue to serve after eight years in office without a period of at least one year out of office, unless on the recommendation of the Board the Trustee is appointed for one further term of a maximum of four years. No Trustee may serve for more than twelve years in total. The Chair and Chief Executive Officer are responsible for ensuring the Trustees have appropriate induction and training. No Trustee receives remuneration or other benefit for their work for the Charity.

Organisational structure and arrangements for setting pay and remuneration of key management personnel

The Green Light Trust Board sets policy and is responsible for the conduct of the Charity's affairs and for ensuring it operates in accordance with its Memorandum and Articles of Association. The Charity operates two committees with specific roles, each reporting directly to the Board. The Board and Finance Committee meet four times each year; the Governance and Human Resources Committee meet three times each year.

The Finance Committee reviews financial policies, performance, the financial plan and the internal and external audit processes.

The Governance and Human Resources Committee oversees staff and volunteer policies including remuneration and health and safety. It also considers the overall approach to risk management with oversight of a detailed risk register. The Committee is responsible for assessing the skills and experience of the current Trustees and understanding any skill gaps to be addressed. Remuneration of senior personnel is reviewed and set by this Committee by reference to the external environment, organisational performance and affordability.

Risk Management

The Trustees are responsible for identifying and managing the major risks facing the Charity. The Trustees review risk in its broadest sense and consider anything that might alter or undermine the capacity of the Charity to fulfil its charitable objectives. A risk register is maintained and reviewed on an annual basis and covers the following areas:

- governance;
- operational;
- financial;
- environmental or external factors;
- compliance (law and regulation);

Following the most recent review, Trustees confirmed that they are satisfied with the risks assessed and mitigating actions, ownership and timeframes.

Noteworthy risks and the agreed mitigation to help reduce their likelihood and/or impact include:

Key Risk	Mitigation
Loss of key staff	Further development of: ● succession plans ● documentation of systems and processes ● training programmes ● notice periods and handover ● recruitment processes
Funding shortfall	● Development of in-house fundraising skills and use of external consultants ● Creation of a funding strategy
Changes to Government policy on the provision of services.	Development of: ● Relationships with a broader range of referral agencies and funders ● Financial reserves policy to ensure it keeps pace with the growth in income



Statement of Trustees' responsibilities

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a Trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charitable company's auditor is unaware; and
- they have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charitable company's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The Trustees' annual report was approved on 23rd June 2023 and signed on behalf of the Board of Trustees by:

Caroline Bixby
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2022

Opinion

We have audited the financial statements of Green Light Trust (the 'charitable company') for the year ended 31 December 2022 which comprise the Statement of Financial Activities (including income and expenditure account), Balance Sheet, Statement of Cash Flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company 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 charitable company'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 other information comprises the information included in the Trustees' annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. 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. 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 course of 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.



Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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.

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

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing of supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of activities and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.



Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Lovewell Blake LLP

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB



FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2022

	Notes	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Income					
Donations and grants:					
Donations		28,375	5,055	33,430	22,258
Grants, corporates & trusts	3	122,526	399,385	521,911	823,859
Total donations and grants		150,901	404,440	555,341	846,117
Commercial trading		19,919	–	19,919	14,551
Investment income and interest		3,099	–	3,099	165
Covid-19 job retention scheme grant		–	–	–	13,371
Charitable activities: Fees for services	4	1,209,227	–	1,209,227	626,480
Total income		1,383,146	404,440	1,787,586	1,500,684
Expenditure					
Cost of raising funds:					
Generating donations and grants		53,202	–	53,202	43,691
Commercial trading		2,650	–	2,650	2,685
Total cost of raising funds		55,852	–	55,852	46,376
Charitable expenditure		1,325,243	450,642	1,775,885	1,294,368
Total expenditure		1,381,095	450,642	1,831,737	1,340,744
Net (expenditure)/income before transfer of funds		2,051	(46,202)	(44,151)	159,940
Transfers between funds	15	(4,689)	4,689	–	–
Net movement in funds and net (expenditure)/income		(2,638)	(41,513)	(44,151)	159,940
Reconciliation of funds:					
Total funds brought forward		459,822	360,092	819,914	659,974
Total funds carried forward	15	457,184	318,579	775,763	819,914

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 28 to 38 form part of these accounts.

BALANCE SHEET

as of 31 December 2022

	Notes	2022 £	2021 £
Fixed assets:	9		
Woodland reserves		312,170	312,170
Other tangible assets		41,285	43,354
Total fixed assets		353,455	355,524
Current assets:			
Debtors	10	191,245	77,638
Short-term cash		718,658	881,152
Total current assets		909,903	958,790
Current liabilities			
Creditors: amounts falling due within one year	11	(487,595)	(494,400)
Net current assets		422,308	464,390
Total assets less current liabilities		775,763	819,914
Net assets		775,763	819,914
Funds of the charity			
Unrestricted funds		457,184	459,822
Restricted funds		318,579	360,092
Total funds	15	775,763	819,914

These financial statements were prepared in accordance with the small companies regime and were approved by the board of Trustees and authorised for issue on 23rd June 2023.

Signed on behalf of the Trustees by:



Caroline Bixby
Chair of Trustees

Company registration number: 02550866

The notes on pages 28 to 38 form part of these accounts.

CASH FLOW

for the year ended 31 December 2022

	2022 £	2021 £
Cash flows from operating activities:		
Net cash provided by operating activities	(150,849)	305,388
Cash flows from investing activities:		
Purchases of fixed assets	(11,645)	(75,030)
Changes in cash and cash equivalents	(162,494)	230,358
Cash and cash equivalents at start of year	881,152	650,794
Cash and cash equivalents at end of year	718,658	881,152
Analysis of cash and cash equivalents:		
Short-term cash	718,658	881,152
Cash and cash equivalents	718,658	881,152

	2022 £	2021 £
Reconciliation of net income to net cash flow from operating activities		
Net (expenditure) / income for year	(44,151)	159,940
Adjustments for:		
Depreciation of Fixed assets	13,714	7,457
Increase in debtors	(113,607)	(7,700)
(Decrease) / Increase in creditors	(6,805)	145,691
Net cash (outflow) / inflow provided by operating activities	(150,849)	305,388

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

The Green Light Trust is a charitable company limited by guarantee and does not have share capital. It is governed by its Memorandum and Articles of Association and every member of the charity undertakes to contribute such amounts (not exceeding £1) as may be required in the event of a winding up. It is registered as a company at Companies House (number 2550866) and as a charity in England and Wales (number 1000977). The address of the registered office is The Foundry, Bury Road, Lawshall, Suffolk, IP29 4PJ.

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Green Light Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Having considered future plans and forecasts including a review of financial reserves as detailed in the Trustees' report, the Trustees believe it appropriate to prepare the accounts on a going concern basis and no material uncertainties exist.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period to which they relate.

Fund accounting

Unrestricted funds comprise general funds and designated funds. General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those which are to be used in accordance with specific restrictions of the donors or which have been raised by the Charity for particular purposes.

Income

Income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, the receipt is probable, and the amount can be quantified with reasonable accuracy. If these conditions are not met, then the income is deferred.

Donations are recognised in the Statement of Financial Activities when they are received by the Charity.

Fees for services and Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable from the bank.

No amounts are included in the financial statements for services donated by volunteers.



Expenses and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure including irrecoverable VAT has been classified under headings that aggregate all costs related to the category. Costs have been attributed to the particular cost headings to which they relate.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided at the annual rate of 25% for motor vehicles and equipment, fixtures and fittings in order to write off assets over their estimated useful life of 4 years. No depreciation charge is made during the year of purchase.

The Freehold land and buildings are carried at valuation and storage facilities are held at cost; neither are depreciated.

Assets are reviewed annually for impairment. Any amounts arising are charged to the Statement of Financial Activities in the period in which the impairment occurs.

Taxation

Green Light Trust is a charity within the meaning of Section 506 (1) of the Taxes Act 1988. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension

All employees are entitled to join a defined contribution scheme. The charity contribution is restricted to the contributions disclosed in Note 8.

Operating leases

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

3. Grants, corporates and trusts

	2022 £	2021 £
Grants	152,792	581,880
Corporates	17,028	8,849
Trusts	352,091	233,130
Total grants, corporates and trusts	521,911	823,859

Major receipts during the year include:

	2022 £	2021 £
Grants		
Heritage Lottery Fund	59,311	171,738
National Lottery Community Fund	41,711	83,668
Suffolk County Council	38,035	118,664
Norfolk Community Foundation	7,486	–
Suffolk Community Foundation	6,249	200,350
East Suffolk Council	–	6,960
West Suffolk Council	–	500
Total grants	152,792	581,880

	2022 £	2021 £
Trusts		
Charities Aid Foundation	222,871	–
Linbury Trust	50,000	70,000
Frank Jackson Foundation	25,000	15,000
Ernest Cook Trust	20,520	18,510
The Peter Sowerby Foundation	12,100	12,100
Tuixen Foundation	10,000	10,000
Diana Emeney Trust	–	100,000
Other trusts	11,600	7,520
Total trusts	352,091	233,130

4. Charitable activities: Fees for services

	2022 £	2021 £
Local authorities	488,020	286,945
NHS Integrated Care Boards	336,986	14,041
Schools and academies	248,713	131,146
Other	135,508	194,348
Total fees for services	1,209,227	626,480

5. Total expenditure

	Direct costs £	Support costs £	2022 Total £	2021 Total £
Cost of raising funds:				
Generating donations and grants	51,081	2,121	53,202	43,691
Commercial trading	2,650	–	2,650	2,685
Total cost of raising funds	53,731	2,121	55,852	46,376
Charitable expenditure	1,701,961	73,924	1,775,885	1,294,368
Total expenditure	1,755,692	76,045	1,831,737	1,340,744

6. Support costs

	Premises £	Management & Administration £	Governance £	2022 Total £	2021 Total £
Cost of raising funds:	326	1,392	403	2,121	1,587
Charitable expenditure	11,372	48,488	14,064	73,924	48,975
Total support costs	11,698	49,880	14,467	76,045	50,562

Support costs are included in the expenditure reported in the Statement of Financial Activities and have been allocated on the basis of salary percentage. The cost allocation includes an element of judgement as the Charity has had to consider the cost and benefit of detailed record keeping and calculations.

Governance includes audit fees, legal advice for Trustees and the costs associated with constitutional and statutory requirements such as Trustees' meetings. Fees including VAT paid to the auditor in the year related wholly to statutory audit fees of £10,800 (2021: £8,130).

7. Net (expenditure) / income

Net (expenditure) / income is stated after charging:	2022 £	2021 £
Depreciation	13,714	7,457
Operating lease costs	2,912	2,912

8. Staff and Trustee remuneration

The average number of employees during the year was 66 (2021: 49). The average number of full-time equivalent were 46.2 (2021: 39.2).

Staff numbers by activity:	2022	2021
	£	£
Cost of raising funds	1.2	1.2
Charitable activities	45.0	38.0
Total staff	46.2	39.2

The nature of work undertaken by staff traverses the above categories; therefore, the allocation includes an element of judgement.

Staff costs:	2022	2021
	£	£
Remuneration	1,266,924	882,305
National Insurance	111,007	64,151
Pension contributions	24,371	15,422
Total staff costs	1,402,302	961,878

Total emoluments for senior personnel amounted to £134,430 (2021: £105,329). The total salary of all higher paid employees earning in excess of £60,000 are shown in bands of £10,000 below:

	2022	2021
	No.	No.
60,000 to 69,999	1	–
Total staff	1	–

The Charity Trustees do not receive any employee benefits and no Trustee received any remuneration or reimbursement of expenses (2021: £nil).

9. Pension

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contributions payable by the charitable company in the year amounted to £24,371 (2021: £15,422). Pension contributions of £nil (2021: £3,790) were payable to the fund at the balance sheet date.

10. Fixed assets

	Woodland reserves		Other tangible assets		Total
	Freehold land & buildings	Storage facilities	Motor vehicles	Equipment, fixtures & fittings	
	£	£	£	£	£
Valuation / Cost:					
As at 1 January 2022	296,064	16,106	29,587	39,665	381,422
Additions	–	–	11,645	–	11,645
Disposals	–	–	–	(11,195)	(11,195)
As at 31 December 2022	<u>296,064</u>	<u>16,106</u>	<u>41,232</u>	<u>28,470</u>	<u>381,872</u>
Depreciation:					
As at 1 January 2022	–	–	3,073	22,825	25,898
Charge for the year	–	–	7,397	6,317	13,714
Disposals	–	–	–	(11,195)	(11,195)
As at 31 December 2022	<u>–</u>	<u>–</u>	<u>10,470</u>	<u>17,947</u>	<u>28,417</u>
Net book amount:					
As at 31 December 2022	<u>296,064</u>	<u>16,106</u>	<u>30,762</u>	<u>10,523</u>	<u>353,455</u>
As at 31 December 2021	<u>296,064</u>	<u>16,106</u>	<u>26,514</u>	<u>16,840</u>	<u>355,524</u>

Under the cost model the value of the above freehold land and buildings would have been £339,490 (2021: £339,490).
A review of computer hardware during 2022 resulted in £11,195 (Net Book Value: £nil) being written off.

11. Debtors

	2022	2021
	£	£
Trade debtors	142,256	26,329
Prepayments & accrued income	48,989	51,309
Total debtors	<u>191,245</u>	<u>77,638</u>

12. Creditors

	2022 £	2021 £
Amounts falling due within one year:		
Accruals	27,966	29,322
Deferred income	405,238	412,524
Trade creditors	24,029	21,737
PAYE & National Insurance	29,146	24,266
Other creditors	1,216	6,551
Total amount falling due within one year	487,595	494,400

13. Deferred income

	2022 £	2021 £
Movement in the year:		
Balance at 1 January	412,524	271,512
Amount released to income	(381,727)	(271,512)
Amount deferred in the year	374,441	412,524
Balance at 31 December	405,238	412,524

Income of £300,295 (2021: £412,524) was deferred in the year; this amount comprised Grants and Fees for services where the Trustees consider the related performance will take place in future.

14. Operating leases

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2022 £	2021 £
Equipment, fixtures & fittings:		
Not later than 1 year	2,912	2,912
Later than 1 year and not later than 5 years	5,824	8,736
Total operating leases	8,736	11,648

Lease payments of £2,912 (2021: £2,912) were charged to the Statement of Financial Activities in the year.

15. Statement of funds

	Total funds 1 January 2021	Income	Expenditure	Transfers	Total funds 31 December 2022
	£	£	£	£	£
Unrestricted funds	459,822	1,383,146	(1,381,095)	(4,689)	457,184
Restricted funds:					
Woodland reserves	312,170	–	–	–	312,170
Charitable activities	47,922	404,440	(450,642)	4,689	6,409
Total restricted funds	360,092	404,440	(450,642)	4,689	318,579
Total funds	819,914	1,787,586	(1,831,737)	–	775,763

All of the Charitable activities restricted funds above relate to particular projects and are expected to be expended over the coming years.

Transfers between unrestricted funds and restricted funds during the year related to the following: The restricted fund on a programme of work completed in 2021 had an excess expenditure of £4,689 charged to it, resulting in a negative balance. This amount has been transferred back from unrestricted funds.

16. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 31 December 2022
	£	£	£
Asset type:			
Woodland reserves	–	312,170	312,170
Other tangible assets	41,285	–	41,285
Current assets	755,552	154,351	909,903
Current liabilities	(339,653)	(147,942)	(487,595)
Net assets	457,184	318,579	775,763

17. Analysis of changes in net debt

	At 1 January 2021	Cashflows	At 31 December 2022
	£	£	£
Cash at bank and in hand	881,152	(162,494)	718,658

18. Related party transactions

During the year, the following related party transactions took place:

- Subcontracted marketing services totalling £nil (2021: £8,659) were undertaken by Capsule Marketing Limited where trustee Simon Isaac is Managing Director.
- Hillside Special School obtained charitable services and was charged £nil (2021: £7,955) where trustee Jane Crumpton-Taylor is a Governor.
- Insurances totalling £10,017 (2021: £6,987) were arranged via our brokers Scrutton Bland where chair of trustees, Caroline Bixby, is Human Resources director.



19. Comparative statements

STATEMENT OF FINANCIAL ACTIVITIES (incorporating an INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2021

	Unrestricted funds £	Restricted funds £	Total 2021 £
Income			
Voluntary income:			
Donations	10,867	11,391	22,258
Grants, corporates & trusts	215,385	608,474	823,859
Total voluntary income	226,252	619,865	846,117
Commercial trading	14,551	–	14,551
Investment income and interest	165	–	165
Covid-19 job retention scheme grant	13,371	–	13,371
Charitable activities: Fees for services	626,480	–	626,480
Total income	880,819	619,865	1,500,684
Expenditure			
Cost of raising funds:			
Generating voluntary income	43,691	–	43,691
Commercial trading	2,685	–	2,685
Total cost of raising funds	46,376	–	46,376
Charitable expenditure	621,546	672,822	1,294,368
Total expenditure	667,922	672,822	1,340,744
Net income/(expenditure) before transfer of funds	212,897	(52,957)	159,940
Transfers between funds	(41,934)	41,934	–
Net movement in funds and net income/(expenditure)	170,963	(11,023)	159,940
Reconciliation of funds:			
Total funds brought forward	288,859	371,115	659,974
Total funds carried forward	459,822	360,092	819,914

19. Comparative statements – continued

Statement of funds	Total funds 1 January 2021	Income	Expenditure	Transfers	Total funds 31 December 2021
	£	£	£	£	£
Unrestricted funds	288,859	880,819	(667,922)	(41,934)	459,822
Restricted funds:					
Woodland reserves	262,170	–	–	50,000	312,170
Other tangible assets	–	15,992	–	(15,992)	–
Charitable activities	108,945	603,873	(672,822)	7,926	47,922
Total restricted funds	371,115	619,865	(672,822)	41,934	360,092
Total funds	659,974	1,500,684	(1,340,744)	–	819,914

Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 31 December 2021
	£	£	£
Asset type:			
Woodland reserves	–	312,170	312,170
Other tangible assets	43,354	–	43,354
Current assets	581,562	377,228	958,790
Current liabilities	(165,094)	(329,306)	(494,400)
Net assets	459,822	360,092	819,914



"I lost all my passion and a lot of other things before I came here. I needed support. This course has given me a future and turned my thinking around. I feel so much more positive, especially around the environment and I'm being part of something now."

Participant, Adult Mental Health Pathway



www.greenlighttrust.org



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By using Carbon Balanced Paper through the World Land Trust on this publication we have offset 15kg of Carbon & preserved 3sqm of critically threatened tropical forests.

GREEN LIGHT TRUST

England & Wales - Charity number 1000977

Accounts



TRUSTEES' REPORT AND ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2021

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CASE STUDIES

Our impact is illustrated best through the narrating the stories of three individuals who with the support of Green Light Trust have managed to transform their lives.

Sam's story

Adult mental health

Sam was referred through to Green Light Trust by Norfolk and Suffolk Mental Health Trust. Sam was a frequent user of the crisis support line and had been for over two years. Sam wasn't in crisis but found themselves isolated and didn't really know where to turn, so the support line was their go-to option.

Jane, one of Green Light Trust's Participant Engagement Coordinators called Sam and introduced herself. They spent a period of 2 months talking on the phone, building trust and a positive relationship. Quite often Sam would state they had no will to live but they wanted to find that will again. The two months of conversation and small steps led to Sam coming out to visit us in the woods. Just a gentle walk and talk and we'd go from there.

When Sam arrived they were anxious, tearful and unsure of whether they even wanted to go on the walk, and was worried about other people and what people might think of them. Jane put Sam at ease and suggested a cup of tea to start. Over that cup of tea Sam started to relax and smile. They then suggested the walk so they could see a bit more. By the end of the visit Sam was signed up to a Adult Mental Health course. They only missed one session, enjoyed company of others and was really starting to make progress.

Towards the end of the course Sam was speaking about the glimmer of hope they could see and was looking and sounding much brighter. Sam is booked onto another course and through a personal budget Green Light Trust have been able to fund Your Life, Our Help to support Sam with other aspects of their life.

Not only has Sam's life started to turn a corner, they have also stopped using the crisis line. This is incredible progress for Sam in a short space of time. Our journey with Sam continues.



James' story

Young person with an Education and Health Care Plan (EHCP)

When James first referred himself to Green Light Trust his anxiety was at such an extreme that the only way he could communicate with us was via text message or email. James used everything he had to work through this and turn up for his first session at Green Light Trust.

Despite this crippling anxiety & depression James allowed himself to be supported by staff and other group members to return to the group each week and slowly became comfortable amongst other people again. James was clearly benefiting from this new connection with nature and his wellbeing began to improve, allowing him to get more from the sessions, and in-turn enabling him to feel part of the group community.

He spoke of sleeping better, his physical health improving, and a want to start taking care of himself again; these changes were visible from the outside too as his confidence and self-belief grew. He even got to a point where he was able to share his beliefs and life experiences with the group during one of the Earth sessions. He is adept at the practical skills he had learned with us and had started to support other group members in their work too, so the move from participant to volunteer seemed a smooth and natural progression for James who had clearly found his meaning and purpose in life again.

He worked hard on his addiction issues and has been open to feedback and support to further his journey with us. James is reliable, conscientious and a complete natural in his volunteering role at Green Light Trust and remains committed to improving himself daily.

The progress that James has made, his love for nature and the new life skills he has learned have rippled out to his loved ones, friends, and the wider community as he shares his new way of being with others.

James has grown immensely in a short space of time. He has pushed himself in areas where previously he would have given up, and despite the continued challenge of his mental health, he turns up for life now, is able to ask for help if he needs it and freely gives to others what was previously given to him.

Alex's story

Alex was mid-teens when we first met her in 2021. When first referred to Green Light Trust, Alex was in a mental health crisis with several serious conditions: self-harming, anorexia and depression. Alex had faced a number of traumatic situations including an abusive parent and the loss of a good friend to suicide. These events were setting back Alex's recovery.

Alex felt unable to physically attend Green Light Trust due to anxiety and physical health. So, we started building a relationship from a distance by writing letters, and this is where their recovery started. Eventually we were able to visit Alex at home, first being outside, then talking through the doorway, and slowly we built up sufficient trust that Alex felt comfortable to say hello.

The relationship between Alex and their Wellbeing in Nature Facilitator blossomed from there. All of this engagement happened over 6 months, followed by a desire from Alex to attend a Green Light Trust session for just one hour. They built hour by hour, week by week. There were some setbacks during this period, however with expert Green Light Trust employee experience in dealing with the most challenging situations with patience, empathy and non-judgement, they secured trust each time to get them to return. They have engaged in meaningful, purposeful 1:1 support and have been able to put their creative flair to use in the studio space at Green Light Trust.

Currently Alex attends two days a week each week and absolutely loves it. Alex has grown in confidence, strength and is rebuilding their physical health by eating nutritious food.

The Green Light Trust team are planning for a September start to English and Maths tuition in order to get Alex's education back on track. Alex has a keen interest in medicine for a future career, so we are using the natural environment to teach Alex about plants that are used in everyday medicines.

Throughout Alex's time at Green Light Trust they have seen a lifesaving and future changing improvement in their mental and physical health. We have managed to catch Alex before they fell irretrievably, so that they can look forward to a future full of promise, as an educated young person.



TRUSTEES' REPORT

Chair's report

After an amazing 2020 where Green Light Trust (Green Light Trust) stepped up in so many ways to support our beneficiaries during the Covid-19 pandemic, 2021 has seen us grow even more in both size and reach. Most importantly, it has seen us deepen our ability to change the lives of those we support through major improvements in their mental health.

2021's 45% increase in turnover from 2020, to over £1.5m, is reflective of the team's hard work. It included an increase in fee-based services and grants. This growth has not come as a surprise to the Board as we observe the tangible impacts of The Trust's work which is reflected in our ongoing support from the public and commissioners of services.

In 2021, the Board approved an ambitious strategic development plan that sees Green Light Trust establish equitable access to its services across Suffolk and Norfolk and look beyond the boundaries of East Anglia. At its core, Green Light Trust aims to address inequalities in society through its work, whilst also making a positive impact on the environments of which we are custodians. We are passionate about our care for the environment and the biodiversity crisis against the backdrop of the climate emergency, but our primary focus is on supporting those in our society who face the highest barriers and have least access to green space. We know that those individuals who are the most nature deprived derive the greatest benefit from the healing power of nature. We completed the National Lottery funded Confidence in Conservation project after eighteen months at the end of 2021. Following the successful culmination of the project we were delighted to receive glowing external validation of the biodiversity improvements at each of the four sites in Suffolk we actively managed for this scheme.

As we continue to develop, we will target those areas where individuals face the greatest inequalities and deprivation. We have always worked in partnership to do this, and we are fortunate to have verdant relationships with both RSPB and National Trust. This has allowed us to open three new sites in Norfolk in 2021/22 with others planned.

As a growing organisation we have recruited new members to the team, Lauren Shand joined early in 2021 as our first Operations Director as well as Tim Pons taking on a role as an Interim Finance Director. We now employ sixty-three staff, having grown the delivery and support teams since the start of 2021. The attitude, hard work and capabilities of this expanding team are critical to the successes that we have been able to deliver.

Close financial control and the support of core grants have allowed us to invest in the resources and staff that allow us to cope with our growth and prepare for our next leap forward. Our finance function has evolved and following an extensive

scoping project we look forward to implementing our new Customer Relationship Management system in 2022.

Lauren Shand and Bec Edgar worked with external support to conduct full employment and role benchmarking process. This has enabled us to recognise the value of our incredible colleagues through a full support package including wellbeing support and a clear progression route through regular structured performance reviews. This was key to enabling the recruitment of staff to deliver support to young people with Education Health Care Plans. We are already seeing phenomenal results from our work with young people, delivering life-changing outcomes.

We completed the delivery of our Green Recovery Challenge Fund work in Norfolk in early 2022, and equality and diversity work continue in partnership with Ipswich and Suffolk Council for Racial Equality and Community Praxis. This has seen us celebrate our diversity, and enabled us to identify ways in which we can be even more inclusive in our employment of staff, Board, volunteers and our support for our beneficiaries. I share Tom's pride in the fact that 10-15% of our staff have come through our support programmes. I am proud to be part of a charity that walks its talk.

Our adult participant numbers have grown although we have overseen a planned reduction in numbers of Children and Young People supported. This has allowed us to significantly increase the intensity of support to both groups of beneficiaries. It is worth recognising that an increasing number of the participants that we are supporting are living with more complex challenges than we have seen previously, and they require more support to recover and move forward.



with their lives. We know from our research with The University of Essex in 2020 that it takes at least 50 hours to develop a new habit and we have adapted our services to increase the effectiveness of our support.

The Board is delighted to see that Green Light Trust has continued to develop its relationships with corporate partners throughout 2021. In business, as in nature the most effective partnerships are those which are based on a symbiotic relationship. Being a partner, with Green Light Trust has never been about just the donations but in supporting businesses to realign their goals to have a positive impact on the environment in which they operate. We have seen a steady growth in the number of organisations taking part on a Green Light Trust team building day throughout 2021 which is pleasing as businesses return to the office and deal with the changes that the pandemic has made to office-based working. Team days have proved to be a positive introduction for businesses to the work of Green Light Trust as they can see first-hand the impact that a day in the woods has on collaborative working, team building, mental health and making a positive and meaningful contribution to the environment.

Significantly, we have seen support and endorsement from the health system in Suffolk with the Integrated Care System's senior management coming together in person for the first time since the start of the pandemic in Frithy woods on one of our team building days.

In addition to the start of an NHS commissioned service for Neurodiverse Children and young people, we were approached to tender for adult provision. This service was awarded at the beginning of 2022 and is now up and running and delivering incredible results.

Over the last couple of years, we have developed the role of the Participant Engagement Coordinator (PEC) to provide wrap-around support for individuals. Our PECs are at the heart of Green Light Trust and drive the way we will continue to develop as an organisation. The personal contact and support provided by the PEC team are invaluable to participants – as

they begin to put their lives back on track – but also to public services in terms of budget savings. An example of this has been the services that Green Light Trust is providing in Suffolk to high volume users of the mental health crisis line. This usage dramatically impacts on the services capability to deal with the increasing demand and for many of its most prolific users is not intended to meet their ongoing needs. Through targeted, end-to-end support provided by the PECs, we are seeing many of those who we work with dramatically reduce their crisis call volumes. More significantly, we are seeing them move forward with their lives.

Whilst working in groups, we have a truly person-centred approach to the needs of individuals, including developing interpersonal skills to reduce loneliness and isolation. This is the reason our work is uniquely effective in transforming lives that the system finds most difficult to reach. As we work increasingly closely with statutory services in health, education, and social services we can already see how Green Light Trust contributes to the capacity required to support the growing wellbeing crisis.

At the core of our success is the time we give people to build the relationships required for them to move forward with their lives. The Board is pleased to see that this is also applied to our staff as we invest in the systems and support required to develop them as well as keep them safe and well.

2022 is already developing into another momentous year for Green Light Trust, the beneficiaries we support, and the stunning green spaces we manage and improve. Our work in Norfolk continues to gather pace and expand as the team grows to build on our successes.

Signed on behalf of the Board



Caroline Bixby
Chair of Trustees



The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the Charity for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's governing document, the Charities Act 2011, Companies Act 2006 and 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 published in October 2019.

Reference and Administrative Details

Registered charity name. Green Light Trust

Charity registration number. 1000977

Company registration number. 02550866

Registered office The Foundry, Bury Road, Lawshall, Suffolk IP29 4PJ

Patron Mark Pendlington

Governing body

The governing body is the Board of Trustees, the Board comprises:

Chair Caroline Bixby

Vice Chair Douglas Field
(appointed 15 Dec 2020, elected 15 Jun 2021)
Jason Joseph (resigned 15 Jun 2021)

Treasurer Jane Crumpton-Taylor

Trustees Louisa Brewster
David Farrow
Simon Isaac
Jules Pretty (resigned 29 April 2021)
Mark Pritchard
Clare Rose

Senior personnel

Day-to-day management of the Charity is delegated by Board to the senior personnel which comprise:

Chief Executive Tom Brown
Operations Director Lauren Shand (appointed 19 Apr 2021)
Head of Partnerships Ciara Scallon (appointed 1 Dec 2021)
Mandy Horne (resigned 30 Nov 2021)
Finance Manager Alison Bone
Marketing & PR Manager Jane Mohan (appointed Oct 2021)
Human Resources Manager & Company Secretary Rebecca Edgar

Principal professional advisers

Bankers: The Co-Operative Bank
Business Customer Services
PO Box 250
Skelmersdale
WN8 6WT

Auditor: Lovewell Blake LLP
Bankside 300
Peachman Way
Broadland Business Park
Norwich NR7 0LB

Objectives, activities and public benefit

The objectives of the Charity are to:

- To promote the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively, by the creation, conservation and restoration of wetland, grassland, woodland, school and community gardens, parks and wild space;
- To advance education in the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through training and practical participation;
- To advance education in world ecology and the natural environment and the effects on that environment of both natural and other activities and particularly those pursued by people;
- To promote health, particularly by providing environmental and conservation orientated activities in the outdoors and natural environments.

The Trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. Green Light Trust's charitable purpose is enshrined in its objectives; it delivers its public benefit through its network of Community Wild Spaces (most of which are freely accessible to the public), its own woodlands and education centre and through the provision of expert advice.



In delivering against the objectives, the charitable activities fall into one of two categories:

1. Supporting wellbeing

Supporting the wellbeing of people from all backgrounds and experiences to rebuild, reawaken or refocus their lives through the power of nature. We believe in the power of Green Care – the idea of the environment being a useful and advantageous tool in the care of us all in society.

Many a health professional or academic professor will these days confirm the merits of outdoor activities and being ‘closer to nature’ when it comes to creating benefits for our wellbeing. It is this concept which runs through all that we do, helping us continually develop programmes and partnerships which emphasise the power of our natural world.

Our work delivers practical and social based interventions, which support people across all walks of life, no matter their background, their aspirations, or their previous experiences of nature and the environment. We operate in several woodlands and green spaces, in which we teach about conservation and ecology, while supporting individuals and groups with their own unique health and wellbeing journey.

2. Building community capacity

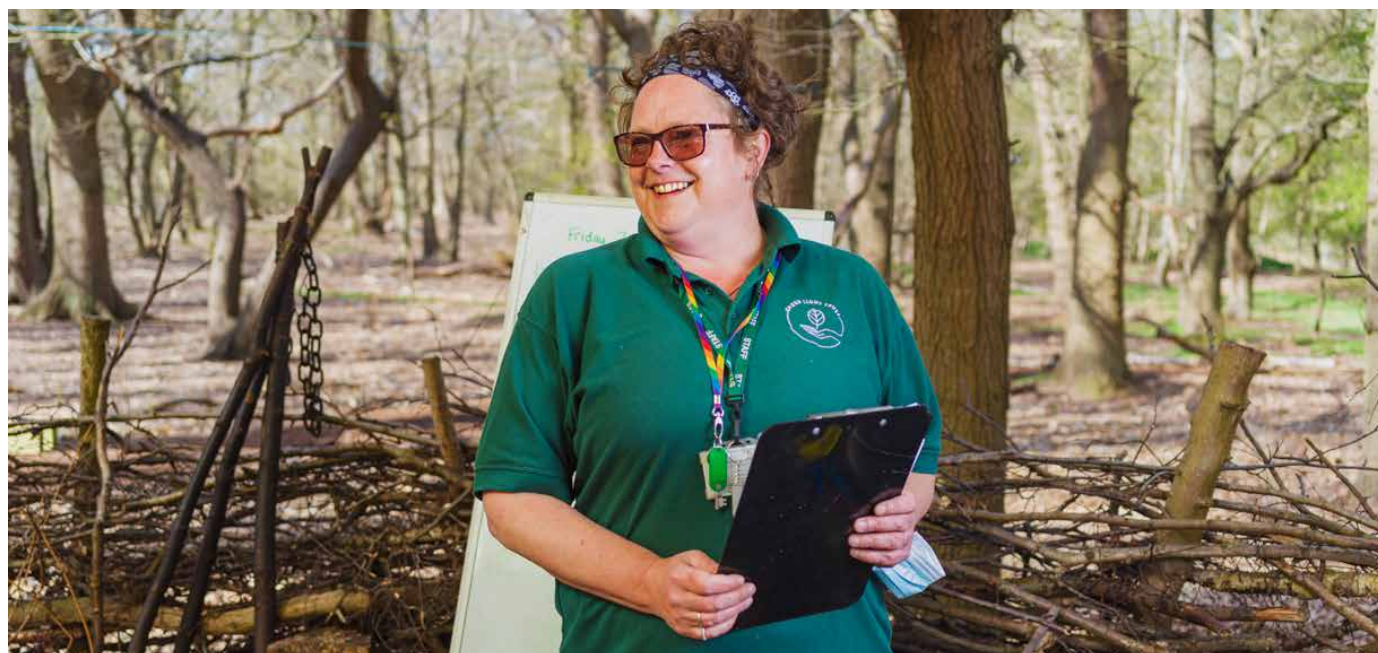
Building community capacity is best described by way of example. Forest School (FS) is a widely adopted initiative that offers all learners regular opportunities to achieve and develop confidence and self-esteem through hands-on learning experiences in a woodland or natural environment with trees. It ties in with many areas of the National Curriculum and broadly, there are two ways to deliver a FS programme. The first is to employ a FS practitioner who can deliver the programme. The second is to train existing personnel to become practitioners ... this is where Green Light Trust comes in. The Charity provides expert tuition for both level 2 (assistant) and level 3 (leader) FS qualifications. This in conjunction with the ongoing development of these practitioners’ skills is building capacity in the community.



Achievements, challenges and future plans

A summary of the achievements, challenges and future plans referred to elsewhere in this report is set out below.

	Achievements 2021	Challenges	Future plans 2022 and beyond
Beneficiaries	Increased the depth and length of support to all of our beneficiaries by providing longer interventions. Working towards all interventions being over 50 hours. 73% of all adult programmes met this threshold. Increased the amount of adults supported by 20% (796). With 70 of these supported through our new provision in Norfolk. A planned reduction in numbers of CYP supported to 766 from 1308, allowing for significant increases in the depth of support and targeting those with the highest needs. Including increases in the amount of direct referrals onto our new Education Health Care Plan programme in Suffolk from the local authority. These individuals getting a minimum of 570 hours of guided support.	Recording quantitative and qualitative beneficiary information to promote the provision of service without impacting negatively on the wellbeing gains of our beneficiaries. Recording accurate intervention lengths across all programmes to reflect the significantly increased intensity of support required to support the increasing complexity of needs in our beneficiaries.	The continued geographical expansion of our services to meet our vision. Our expansion into Norfolk will continue with the hope of securing additional funding to develop this provision further. The implementation of a CRM system across all of our work following scoping in 2021 and 2022. This will allow for accurate reporting and increased ability to demonstrate our impact.
Staff	Completed a benchmarking exercise across the entire organisation. Introducing a new pay scale with clear progression for all staff to move along through a performance review process. Introduced an employee support and benefits package. This includes access to a counselling service.	Recruiting high calibre staff in some key areas when in competition with packages in the health system.	Identify a package within Green Light Trusts current pay structure which enables the trust to recruit the professional staff required to deliver its evolving services. Grow our own, succession planning and career development.
Finances	Income and unrestricted funds increased again with support secured towards the strategic development of the charity. Through the recruitment of an Interim Finance Director significant change projects commenced. These are allowing the Trust to better forecast income and allocate costs to relevant funding.	The need to update the current digital finance management package to support our growth and changes already implemented.	Identify sources of funding which allow the trust to invest in its development whilst also looking towards the opportunities identified in our strategic development plan.



	Achievements 2021	Challenges	Future plans 2022 and beyond
Public profile	Our social media presence has evolved and testing several approaches has helped us refine how to deliver a product which reflects the quality of our work. Our profile has grown significantly locally and is growing in Norfolk after being a part of some key PR campaigns in the region.	Ensuring the messaging about Green Light Trust, our services and our impact are correctly positioned for each of our stakeholder groups.	Produce a marketing plan that allows Green Light Trust to ensure that it focuses its key messages and marketing efforts on key areas which will ensure that Green Light Trust delivers on its growth plans.
Partnership	Our role as conveners of partnerships to ensure our target beneficiaries get the support most suitable to them has evolved and grown. Having led on several successful partnerships focused funds we have established and evolved a novel model which is now seen as an exemplar by progressive commissioners in the region.	When working with partners the quality of the partners we choose to work with has a direct reflection on us as a charity. It is vitally important that we have methods of ensuring we can sample and influence the quality of these partners. Agreements must be in place and rigorous enough to protect both reputation and financial stability of the charity.	As we further develop Green Light Trust's exciting partnership delivery model we must ensure we are able to recruit the breadth of diversity within other quality organisations to make the model work. A new role to manage these more complex projects has been identified and once funding allows will be recruited to. We can act as sector leaders and positively influence the behaviours of our peers to better serve our target beneficiaries.

Further details on the activities for the year are included in the Chair's report and on our website: www.greenlighttrust.org.

Volunteers

We receive welcome support from our volunteers who dedicate their time, experience and energy to help us achieve all that we do. In addition to the voluntary Trustees, general volunteers carry out a variety of support roles across all areas including the delivery of activities and professional support for senior personnel. In total, the Charity benefited from over 2,026 volunteer hours in 2021. Many volunteers have progressed through our work to support the wellbeing of people, with volunteering acting as an important stage in their recovery journey.

Fundraising

The Charity does not actively raise funds from the general public. Fundraising activity is predominately driven by working closely with grant funders to enable the delivery of the two activities described above. Further funding is provided by course participants, whether these are held outdoors in Community Wild Spaces or indoors in the classroom environment.

Financial report

The Trustees are pleased to report another strong financial performance in 2021 with both income and expenditure higher and a further strengthening of the balance sheet and unrestricted funds position.



Income

Total income grew by £462k to reach £1,501k. The two main sources of income are grants and fees for services with additional amounts from trusts, corporates and commercial trading.

Grants, corporates and trusts increased by 39% to reach £823k. Grants at £582k is the most significant element of this category and performance exceeded 2020 by £88k thanks in large part to the Heritage Lottery Fund, Suffolk Community Foundation and Suffolk Council. Trust income was also up from £66k to £233k primarily due to large donations by the Diana Emeney Trust and the Linbury Trust. However, corporate donations reduced from £33k to £9k.

Fees for services received to fund participants on the many courses that we run is a key source of unrestricted funds. These courses have been developed and proven through previous grant funded provision which in several cases are now funded directly by individuals or partner organisations. Income in this area was up 52% increasing from £411k to £626k.

Expenditure

Total charitable expenditure in 2021, at £1,294k increased by £512k on 2020. Within this we support the wellbeing of participating beneficiaries and help to build capacity in the community.

Our main activities support the development of adults and young people who are facing struggles in their lives. For example, our woodland minds programme delivers courses for up to 12 participants at a time with mental health issues. These courses are delivered in a woodland environment for a day each week over a 12-week period. The bulk of expenditure is on the skilled staff who work with these groups with two delivery staff supporting these participants. Typically, there are at least three of these groups operating on any given day, with other staff delivering in schools.

Simplistically, expenditure falls into two main types: staff costs and spend on the facilities, infrastructure and consumables used in the provision of activities. Staff costs account for around 72% of total expenditure. Maintaining a satisfactory ratio of staff to course attendees is vital to ensure a safe, secure and fulfilling experience for beneficiaries and staff alike. Recruiting and retaining experienced and skilled staff of a high calibre is paramount to the on-going success of the Charity. Expenditure to provide the facilities necessary for our activities is minimised as we use our own woodland reserves and we work closely with like-minded organisations with similar natural facilities such as the National Trust and the RSPB. The infrastructure required includes the cost of our minibuses to transport participants to woodland work areas and the land management tools and equipment. Finally, consumables cover a myriad of items that are essential to our work including training materials and food and drink that are prepared and consumed by course attendees.



Funds and financial reserves

The Charity holds financial reserves to support future activities: At 31 December 2021, restricted funds were £360k and unrestricted funds were £460k.

The financial reserves policy is to maintain reserves, defined as net current assets, of between 12 and 16 weeks of expenditure. At year end, the unrestricted net current assets totalled £416k representing 16 weeks of expenditure. The Trustees monitor financial performance and projections throughout the year to ensure adherence to the policy.

At year end, a review of income received in advance of it being spent was carried out. This resulted in income of £413k (2020: £272k) being deferred; this amount is included in the cash reserves and is reported within creditors. The grants and fees that made up this amount were considered by Trustees to be performance related whereby courses for specific beneficiaries must be delivered before full entitlement of the funds passes to the Charity.

Financial Summary

The Trustees are pleased to report an increase in income, expenditure and the closing fund balances for 2021. The financial position has strengthened over the past year due to the continued support of funders, the Charity's ability to be flexible in how it delivers support to beneficiaries and the ongoing adaptability and resilience of its professional staff and volunteers.

With this backdrop, the Trustees are able to plan and invest with confidence as they aspire to further grow the delivery of services to our beneficiaries in line with our Vision and Values.

Structure, governance and management

Governing document

The Green Light Trust is a charitable company limited by guarantee (registered charity number 1000977; company number 02550866) and is governed by its Memorandum and Articles of Association.

Trustee appointment, induction and training

Trustees are appointed by the Board for a term of three years and are eligible to be reappointed for one further term of three years. In exceptional circumstances the Board may appoint a Trustee for a third term of up to three years. The Chair and Chief Executive Officer are responsible for ensuring the Trustees have appropriate induction and training. No Trustee receives remuneration or other benefit for their work for the Charity.

Organisational structure and arrangements for setting pay and remuneration of key management personnel

Board sets policy and is responsible for the conduct of the Charity's affairs and for ensuring it operates in accordance with its Memorandum and Articles of Association. The Charity operates two committees with specific roles, each reporting directly to the Board. The Board and the Committees meet four times each year.

The Finance Committee reviews financial policies, performance, the financial plan and the internal and external audit processes. Finance Committee comprises Jane Crumpton-Taylor (Committee chair) and David Farrow; it is attended by Tom Brown (CEO), Tim Pons (Interim Finance Director) and Alison Bone (Finance Manager).

The Governance and Human Resources Committee oversees staff and volunteer policies including remuneration and health and safety. It also considers the overall approach to risk management with oversight of a detailed risk register. The Committee is responsible for assessing the skills and experience of the current Trustees and understanding any skill gaps to be addressed. Remuneration of senior personnel is reviewed and set by this Committee by reference to the external environment, organisational performance and affordability. Governance and Human Resources Committee comprises Mark Pritchard (Committee chair), Caroline Bixby and Clare Rose; it is attended by Tom Brown (CEO) and Rebecca Edgar (Company Secretary).

Risk Management

The Trustees are responsible for identifying and managing the major risks facing the Charity. The Trustees review risk in its broadest sense and consider anything that might alter or undermine the capacity of the Charity to fulfil its charitable objectives. A risk register is maintained and reviewed on an annual basis and covers the following areas:

- governance;
- operational;
- financial;
- environmental or external factors;
- compliance (law and regulation);

Following the most recent review, Trustees confirmed that they are satisfied with the risks assessed and where appropriate agreed further mitigating actions, ownership and timeframes.

During the year, specific and noteworthy risks that were identified included the potential for loss of key staff and the ongoing impacts of the Covid-19 pandemic on the charity's ability to fund and deliver its services. Specific measures to mitigate these risks have been undertaken to include:

- Benchmarking of all staff salaries and the introduction of a modern pay scale with equal increments and a clear process to progress along the scale through Performance reviews.
- Introducing an Interim Finance Director to lead on some key changes to the financial reporting and projecting functions.





Statement of Trustees' responsibilities

The Trustees (who are also directors for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure of the charitable company for that period.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure

that the financial statements comply with the Companies Act 2006. 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.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The Trustees' annual report was approved on 29th June 2022 and signed on behalf of the Board of Trustees by:

Caroline Bixby
Chair of Trustees

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS FOR THE YEAR ENDED 31 DECEMBER 2021

Opinion

We have audited the financial statements of Green Light Trust (the 'charity') for the year ended 31 December 2021 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 December 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 auditor's 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 other information comprises the information included in the Trustees report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the Trustees' report. 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 course of 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.



Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.



Responsibilities of Trustees

As explained more fully in the Trustees' responsibilities statement, the Trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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.

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

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the rationale of significant transactions outside the normal course of activities and reviewing accounting estimates for bias.



In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and Employment law.

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations. Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB



FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 December 2021

	Notes	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Income					
Voluntary income:					
Donations		10,867	11,391	22,258	14,051
Grants, corporates & trusts	3	215,385	608,474	823,859	592,631
Total voluntary income		226,252	619,865	846,117	606,682
Commercial trading		14,551	–	14,551	969
Investment income and interest		165	–	165	878
Profit on sale of fixed assets		–	–	–	200
Covid-19 job retention scheme grant		13,371	–	13,371	18,579
Charitable activities: Fees for services		626,480	–	626,480	411,362
Total income		880,819	619,865	1,500,684	1,038,670
Expenditure					
Cost of raising funds:					
Generating voluntary income		43,691	–	43,691	43,434
Commercial trading		2,685	–	2,685	1,381
Total cost of raising funds		46,376	–	46,376	44,815
Charitable expenditure		621,546	672,822	1,294,368	782,856
Total expenditure		667,922	672,822	1,340,744	827,671
Net income/(expenditure) before transfer of funds		212,897	(52,957)	159,940	210,999
Transfers between funds	15	(41,934)	41,934	–	–
Net movement in funds and net income/(expenditure)		170,963	(11,023)	159,940	210,999
Reconciliation of funds:					
Total funds brought forward		288,859	371,115	659,974	448,975
Total funds carried forward		459,822	360,092	819,914	659,974

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 23 to 33 form part of these accounts.

BALANCE SHEET

as of 31 December 2021

	Notes	2021 £	2020 £
Fixed assets:	9		
Woodland reserves		312,170	262,170
Other tangible assets		43,354	25,781
Total fixed assets		355,524	287,951
Current assets:			
Debtors	10	77,638	69,938
Short-term cash		881,852	650,794
Total current assets		958,790	720,732
Current liabilities			
Creditors: amounts falling due within one year	11	(494,400)	(348,709)
Net current assets		464,390	372,023
Total assets less current liabilities		819,914	659,974
Long term liabilities			
Creditors: amounts falling due in more than one year		–	–
Net assets		819,914	659,974
Funds of the charity			
Unrestricted funds		459,822	288,859
Restricted funds		360,092	371,115
Total funds	15	819,914	659,974

These financial statements were approved by the board of Trustees on 29th June 2022 and signed on behalf of the Trustees by:



Caroline Bixby
Chair of Trustees

Company registration number: 02550866

The notes on pages 23 to 33 form part of these accounts.

CASH FLOW

for the year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities:		
Net cash provided by operating activities	305,388	332,631
Cash flows from investing activities:		
Purchases of fixed assets	(75,030)	(19,250)
Proceeds from disposal of Other tangible assets	–	200
Changes in cash and cash equivalents	230,358	313,581
Cash and cash equivalents at start of year	650,794	337,213
Cash and cash equivalents at end of year	881,152	650,794
Analysis of cash and cash equivalents:		
Short-term cash	881,152	650,794
Cash and cash equivalents	881,152	650,794
Reconciliation of net income to net cash flow from operating activities		
Net income for year	159,940	210,999
Adjustments for:		
Depreciation of Fixed assets	7,457	4,046
Proceeds from disposal of Other tangible assets	–	(200)
Increase in debtors	(7,700)	(11,600)
Increase in creditors	145,691	129,386
Net cash inflow provided by operating activities	305,388	332,631

NOTES TO THE FINANCIAL STATEMENTS

1. Charity information

The Green Light Trust is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a company at Companies House (number 2550866) and as a charity in England and Wales (number 1000977). The address of the registered office is The Foundry, Bury Road, Lawshall, Suffolk, IP29 4PJ.

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Green Light Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Having considered future plans and forecasts including a review of financial reserves as detailed in the Trustees' report, the Trustees believe it appropriate to prepare the accounts on a going concern basis and no material uncertainties exist.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period to which they relate.

Fund accounting

Unrestricted funds comprise general funds and designated funds. General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those which are to be used in accordance with specific restrictions of the donors or which have been raised by the Charity for particular purposes.

Income

Income is included in the Statement of Financial Activities when the Charity is legally entitled to the income, the receipt is probable, and the amount can be quantified with reasonable accuracy. If these conditions are not met, then the income is deferred.

Donations are recognised in the Statement of Financial Activities when they are received by the Charity. Fees for services and Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources.

Donated services or facilities, which comprise donated services, are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

No amounts are included in the financial statements for services donated by volunteers.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable from the bank.

Expenses and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure including irrecoverable VAT has been classified under headings that aggregate all costs related to the category. Costs have been attributed to the particular headings to which they relate.



Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided at the annual rate of 25% for motor vehicles and equipment, fixtures and fittings in order to write off assets over their estimated useful life of 4 years. No depreciation charge is made during the year of purchase.

The Freehold land and buildings are carried at valuation and Storage facilities are held at cost; neither are depreciated.

Assets are reviewed annually for impairment. Any amounts arising are charged to the Statement of Financial Activities in the period in which the impairment occurs.

Taxation

Green Light Trust is a charity within the meaning of Section 506 (1) of the Taxes Act 1988. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Pension

All employees are entitled to join a defined contribution scheme. The charity contribution is restricted to the contributions disclosed in Note 8.

3. Grants, corporates and trusts

	2021 £	2020 £
Grants	581,880	493,715
Corporates	8,849	33,275
Trusts	233,130	65,641
Total grants, corporates and trusts	823,859	592,631

Major receipts during the year include:

	2021 £	2020 £
Grants:		
Suffolk Community Foundation	200,350	267,168
Heritage Lottery Fund	171,738	52,013
Suffolk County Council	118,664	12,750
National Lottery Community Fund	83,668	97,983
East Suffolk Council	6,960	4,000
West Suffolk Council	500	–
Norfolk Community Foundation	–	36,899
Norfolk County Council	–	14,841
Great Yarmouth Borough Council	–	5,561
Babergh & Mid Suffolk District Council	–	2,500
Total grants	581,880	493,715

Corporates

	2021 £	2020 £
Corporates	8,849	33,275

Trusts

	2021 £	2020 £
Trusts		
Diana Emeney Trust	100,000	–
Linbury Trust	70,000	–
Ernest Cook Trust	18,510	–
Frank Jackson Foundation	15,000	25,000
The Peter Sowerby Foundation	12,100	–
Tuixen Foundation	10,000	–
The Clothworkers Foundation	–	10,000
The Kerrison Trust	–	7,500
Seckford Foundation	–	5,000
A L A Green Charitable Trust	–	5,000
Other trusts	7,520	13,141
Total trusts	233,130	65,641

4. Total expenditure

	Direct costs	Support costs	2021 Total	2020 Total
	£	£	£	£
Cost of raising funds:				
Generating voluntary income	42,104	1,587	43,691	43,434
Commercial trading	2,685	–	2,685	1,381
Total cost of raising funds	44,789	1,587	46,376	44,815
Charitable expenditure	1,245,393	48,975	1,294,368	782,856
Total expenditure	1,290,182	50,562	1,340,744	827,671

5. Support costs

	Premises	Management & Administration	Governance	2021 Total	2020 Total
	£	£	£	£	£
Cost of raising funds:	218	931	438	1,587	2,942
Charitable expenditure	6,723	28,725	13,527	48,975	49,610
Total expenditure	6,941	29,656	13,965	50,562	52,552

Support costs are included in the expenditure reported in the Statement of Financial Activities and have been allocated on the basis of salary percentage. The cost allocation includes an element of judgement as the Charity has had to consider the cost and benefit of detailed record keeping and calculations.

Governance includes audit fees, legal advice for Trustees and the costs associated with constitutional and statutory requirements such as Trustees' meetings. Fees including VAT paid to the auditor in the year related wholly to statutory audit fees of £8,130 (2020: £8,523).

6. Net income / (expenditure)

Net income / (expenditure) is stated after charging / (crediting):	2021	2020
	£	£
Profit on sale of fixed assets	–	(200)
Depreciation	7,457	4,046
Operating lease costs	2,891	1,291

7. Staff

The average number of employees during the year was 49 (2020: 31). The average number of full-time equivalent were 39.2 (2020: 23.3).

Staff numbers by activity:	2021	2020
	£	£
Cost of raising funds	1.2	1.2
Charitable activities	38.0	22.1
Total staff	39.2	23.3

The nature of work undertaken by staff traverses the above categories; therefore, the allocation includes an element of judgement.

Staff costs:	2021	2020
	£	£
Remuneration	882,305	562,040
National Insurance	64,151	29,981
Pension contributions	15,422	11,392
Total staff costs	961,878	603,413

No employees received emoluments in excess of £60,000 (2020: nil). Total emoluments for senior personnel amounted to £214,721 (2020: £148,104). The Charity Trustees do not receive any employee benefits.

No Trustee received any remuneration or reimbursement of expenses (2020: £nil).

8. Pension

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund. Contribution payable by the charitable company in the year amounted to £15,422 (2020: £11,392). Pension contributions of £3,790 (2020: £2,845) were payable to the fund at the balance sheet date and are included in creditors.

9. Fixed assets

	Woodland reserves		Other tangible assets		Total
	Freehold land & buildings	Storage facilities	Motor vehicles	Equipment, fixtures & fittings	2020
	£	£	£	£	£
Valuation / Cost:					
As at 1 January 2021	246,064	16,106	12,294	31,928	306,392
Additions	50,000	–	17,293	7,737	75,030
Disposals	–	–	–	–	–
As at 31 December 2021	296,064	16,106	29,587	39,665	381,422
Depreciation:					
As at 1 January 2021	–	–	–	18,441	18,441
Charge for the year	–	–	3,073	4,384	7,457
Disposals	–	–	–	–	–
As at 31 December 2021	–	–	3,073	22,825	25,898
Net book amount:					
As at 31 December 2021	296,064	16,106	26,514	16,840	355,524
As at 31 December 2020	246,064	16,106	12,294	13,487	287,951
Net book amount:				2021	2020
				£	£
Woodland reserves:					
Freehold land & buildings				296,064	246,064
Storage facilities				16,106	16,106
				312,170	262,170
Other tangible assets					
Motor vehicles				26,514	12,294
Equipment, fixtures and fittings				16,840	13,487
				43,354	25,781
				355,524	287,951

Under the cost model the value of the above freehold land and buildings would have been £339,490 (2020: £289,490).

10. Debtors

	2021	2020
	£	£
Trade debtors	26,329	50,103
Prepayments & accrued income	51,309	19,835
Total debtors	77,638	69,938

11. Creditors

	2021 £	2020 £
Amounts falling due within one year:		
Accruals	29,322	30,979
Deferred income	412,524	271,512
Trade creditors	21,737	31,939
PAYE & National Insurance	24,266	11,045
Other creditors	6,551	3,234
Total amount falling due within one year	494,400	348,709

12. Capital commitments

As at 31 December 2021 there were no outstanding capital commitments (2020: £49,079).

13. Deferred income

	2021 £	2020 £
Movement in the year:		
Balance at 1 January	271,512	193,663
Amount released to income	(271,512)	(193,663)
Amount deferred in the year	412,524	271,512
Balance at 31 December	412,524	271,512

Income of £412,524 (2020: £271,512) was deferred in the year; this amount comprised Grants and Fees for services where the Trustees consider the related performance will take place in future.

14. Operating leases

	2021 £	2020 £
Equipment, fixtures & fittings:		
Less than 1 year	2,912	3,022
2 to 5 years	8,736	11,249
Total operating leases	11,648	14,271

Lease payments of £2,891 (2020: £1,291) were charged to the Statement of financial activities in the year.

15. Statement of funds

	Total funds 1 January 2021	Income	Expenditure	Transfers	Total funds 31 December 2021
	£	£	£	£	£
Unrestricted funds	288,859	880,819	(667,922)	(41,934)	459,822
Restricted funds:					
Woodland reserves	262,170	–	–	50,000	312,170
Other tangible assets	–	15,992	–	(15,992)	–
Charitable activities	108,945	603,873	(672,822)	7,926	47,922
Total restricted funds	371,115	619,865	(672,822)	41,934	360,092
Total funds	659,974	1,500,684	(1,340,744)	–	819,914

All of the Charitable activities restricted funds above relate to particular projects and are expected to be expended over the coming years.

Transfers between unrestricted funds and restricted funds during the year related to the following.

- Restricted funds of £10,556 were received in the year for the purchase of a minibus. The restriction was fulfilled through the purchase of a minibus for £17,293 and hence the restricted portion has been transferred to unrestricted assets.
- Restricted funds of £5,436 were received and spent in the year for the purchase of a sawmill; this been transferred to unrestricted assets.
- The restricted fund on a programme of work completed in 2021 had an excess expenditure of £7,926 charged to it, resulting in a negative balance. This amount has been transferred back from unrestricted funds.
- Income for the refurbishment of buildings at The Foundry and held as Unrestricted funds has been reclassified as Restricted and transferred accordingly.

16. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds 31 December 2021
	£	£	£
Asset type:			
Woodland reserves	–	312,170	312,170
Other tangible assets	43,354	–	43,354
Current assets	581,562	377,228	958,790
Current liabilities	(165,094)	(329,306)	(494,400)
Net assets	(1,340,744)	360,092	819,914

17. Analysis of changes in net debt

	At 1 January 2021	Cashflows	At 31 December 2021
	£	£	£
Cash at bank and in hand	650,794	230,358	881,152

18. Related party transactions

During the year, the following related party transactions took place:

- Subcontracted marketing services totalling £8,659 (2021: nil) were undertaken by Capsule Marketing Limited where trustee Simon Isaac is Managing Director.
- Hillside Special School obtained charitable services and was charged £7,955 (2021: nil) where trustee Jane Crumpton-Taylor is a Governor.
- Insurances totalling £6,987 (2021: £6,539) were arranged via Scrutton Bland where chair of trustees, Caroline Bixby is Human Resources director.



19. Comparative statements

STATEMENT OF FINANCIAL ACTIVITIES

for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £
Income				
Voluntary income:				
Donations		14,001	50	14,051
Grants, corporates & trusts	3	106,216	486,415	592,631
Total voluntary income		120,217	486,465	606,682
Commercial trading		969	–	969
Investment income and interest		878	–	878
Profit on sale of fixed assets		200	–	200
Covid-19 job retention scheme grant		18,579	–	18,579
Charitable activities: Fees for services		410,462	900	411,362
Total income		551,305	487,365	1,038,670
Expenditure	4			
Cost of raising funds:				
Generating voluntary income		43,434	–	43,434
Commercial trading		1,381	–	1,381
Total cost of raising funds		44,815	–	44,815
Charitable expenditure		351,269	431,587	782,856
Total expenditure		396,084	431,587	827,671
Net income/(expenditure) before transfer of funds		155,221	55,778	210,999
Transfers between funds		20,577	(20,577)	–
Net movement in funds and net income/(expenditure)		175,798	35,201	210,999
Reconciliation of funds:				
Total funds brought forward		113,061	335,914	448,975
Total funds carried forward		288,859	371,115	659,974

19. Comparative statements – continued

Statement of funds	Total funds 1 January 2020	Income	Expenditure	Transfers	Total funds 31 December 2020
	£	£	£	£	£
Unrestricted funds	113,061	551,305	(396,084)	20,577	288,859
Restricted funds:					
Woodland reserves	256,564	–	–	5,606	262,170
Charitable activities	79,350	487,365	(431,587)	(26,183)	108,945
Total restricted funds	335,914	487,365	(431,587)	(20,577)	371,115
Total funds	448,975	1,038,670	(827,671)	–	659,974

Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds 31 December 2020
	£	£	£
Asset type:			
Woodland reserves	–	262,170	262,170
Other tangible assets	25,781	–	25,781
Current assets	408,509	312,223	720,732
Current liabilities	(145,431)	(203,278)	(348,709)
Net assets	288,859	371,115	659,974



**Building Health, Hope
and Happiness through
the Power of Nature**

www.greenlighttrust.org

GREEN LIGHT TRUST

England & Wales - Charity number 1000977

Accounts

Registered Charity Number 1000977

Registered Company Number 02550866

GREEN LIGHT TRUST

(A company limited by guarantee)

TRUSTEES' REPORT AND ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

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Chair's report

2020 has been a year of test and challenge for the whole of society and the global pandemic has had a significant impact on Green Light Trust. As 2019 closed Tom and his team were working towards the production of a long-term strategic plan for the charity. As 2020 proceeded and facing the potential of significant disruptions to our face-to-face delivery of support, AIR by Green Light Trust was born. AIR provided online support and contact to those isolated and feeling alone at home, with additional help from The East of England Co-op and our corporate partnerships to get mobile devices to AIR participants, and within just two weeks of the first national lockdown being announced our charity had a fledgling online support package up and running. As trustees, we were able to observe how this service grew and adapted to support the many people who rely upon the charity.

Whilst the turnover of the charity has grown in 2020 to over £1m for the first time in its history, a proportion of this can be attributed to the work required for the charity to respond and adapt to the pandemic. Investment in staff, sites and facilities allowed EARTH (face to face) services to resume as early as possible in 2020. However, at the end of 2020 as a board we agreed to an ambitious but resilient growth plan, as a response to the need for the services it offers. The plan will see the charity respond to meet the increased demand across a wider geographical area. With our work already growing in Norfolk, we have secured funding through a verdant relationship with Norfolk Community Foundation and The Green Recovery Challenge Fund (GRCF).

GRCF funding is contributing to work to help the charity understand and react to ensure our services are inclusive to all. This will build on the work the team has already been undertaking to target our services for more women, and in particular those that are faced with inequalities due to being part of minority ethnic groups. This follows a significant piece of work completed by the team, trustees, and wider stakeholders of the trust to define our vision and values. Launched early in 2021 I am proud to be involved with an organisation that describes its vision as a society where everyone has equitable access to the power of nature. This vision is better explained in the sketch note on page 12 of this report.

Strong financial management throughout the year has allowed the charity to maintain a robust balance sheet in the face of significant financial challenges. We have appreciated the support and assistance from our many funders during the year. Many of whom have allowed us to repurpose funds to deliver our services differently and develop new ones. One of these areas being the support we now provide directly to people aged 16-25 with an Educational Health Care Plan.

Real partnerships have always been at the heart of what GLT does best. The growth in our turnover has coincided with our work to enable other organisations to grow and work together towards our vision. Our schools wellbeing programmes are good examples of how we are helping to shape a more effective and valuable third sector by acknowledging other organisations specialist skills and funding them to deliver their interventions and support. We recognise that GLT can not be all things to all people and we want to help others offer the diversity of support to achieve our vision.

We have worked very differently with people in 2020, with much of our work adapting and responding at pace to presenting needs. We supported a total of 1,969 people in 2020, which is an increase on the previous year. Numbers for working with Children and Young people grew to 1,308, largely due to our schools wellbeing work (1,104 in 2019). The fall in numbers of adults to 661 in comparison to 780 in 2019 is indicative of other changes to our services and the pressures of the pandemic. Many of the referral routes for our adult participants were paused for large periods of the year as their face to face were suspended, as these services opened to the more vulnerable members of our society, we saw a big increase in demand. As a board we are proud the team have managed to support the most vulnerable and at risk of our participants with face-to-face programmes continuously since June 2020. We know that this support has literally saved lives.

Work with The University of Essex to understand, measure and demonstrate our impact led to the publication of a peer-reviewed paper in the International Journal of Environmental Research and Public Health in October. This research has influenced the charity to adjust and refine the way we support the people we work with. A new programme called Enablement has been introduced to support the progression of people who build resilience in our support programmes. This programme moves participants into a programme of longer engagement with reducing input from our staff. Enabling participants to stay on track to their recovery, leads to the significant savings to public services and contributions to the economy recorded in this pioneering research. This figure being up to £14,500 for one participant in year 1 alone.

The growth and impact of the charity is testament to the hard work of Tom and the team, which has grown in 2020 and into 2021. New staff members such as registered mental health nurses, conservation facilitators and youth workers have brought additional talent to this team. Importantly we have added to senior leadership of the charity. In early 2021 Lauren Shand has joined the team as our Operations Director coming through a rigorous and very competitive recruitment process, which myself and three other members of the board were involved in.

The board are confident Green Light Trust are now entering a very exciting moment in its development. As a resilient, innovative, and adaptable organisation we are grateful for all the hard work of our staff volunteers and participants during 2020. But we are especially excited to see the trust realise its potential under its current leadership. We would like to thank again our supporters, our funders, our partners and mostly our participants and our team in The Green Light Trust for the past year.

Signed on behalf of the Board
Caroline Bixby
Chair of Trustees

Structure, governance and management

The Green Light Trust is a charitable company limited by guarantee (registered charity number 1000977; company number 02550866) and is governed by its Memorandum and Articles of Association.

Registered office The Foundry
Bury Road
Lawshall
Suffolk
IP29 4PJ

Patron Mark Pendlington

Governing body

The governing body is the Board of Trustees (referred to as Board).

Board sets policy and is responsible for the conduct of the Charity's affairs and for ensuring it operates in accordance with its Memorandum and Articles of Association. The Charity operates two committees with specific roles, each reporting directly to the Board. The Board and the Committees meet four times each year.

The Board comprises:

Chair:	Caroline Bixby (nee Cotterell) (elected 16 June 2020) David Farrow (vacated 16 June 2020)
Vice Chair:	Douglas Field (appointed 15 December 2020, elected 15 June 2021) Jason Joseph (elected 28 September 2020, resigned 15 June 2021) Clare Rose (vacated 28 September 2020)
Treasurer:	Jane Crumpton-Taylor
Trustees:	Louisa Brewster Simon Isaac (appointed 25 March 2020) Jules Pretty (appointed 25 March 2020; resigned 29 April 2021) Mark Pritchard

The Finance Committee reviews financial policies, performance, the financial plan and the internal and external audit processes. Finance Committee comprises Jane Crumpton-Taylor (Committee chair), David Farrow, Tom Brown (CEO) and Alison Bone (Finance Manager)

The Governance and Human Resources Committee oversees staff and volunteer policies including remuneration and health and safety. It also considers the overall approach to risk management with oversight of a detailed risk register. The Committee is responsible for assessing the skills and experience of the current trustees and understanding any skill gaps to be addressed. Remuneration of senior personnel is reviewed and set by this Committee by reference to the external environment, organisational performance and affordability. Governance and Human Resources Committee comprises Mark Pritchard (Committee chair), Caroline Bixby, Clare Rose, Tom Brown (CEO) Rebecca Edgar (Company Secretary)

Trustees are appointed by the Board for a term of three years and are eligible to be reappointed for one further term of three years. In exceptional circumstances the Board may appoint a Trustee for a third term of up to three years. The Chair and Chief Executive Officer are responsible for ensuring the trustees have appropriate induction and training. No Trustee receives remuneration or other benefit for their work for the Charity.

Senior personnel

The day-to-day management of the Charity is delegated by Board to the senior personnel which comprise:

Chief Executive:	Tom Brown
Operations Director:	Lauren Shand (appointed 19 April 2021)
Head of Partnerships:	Mandy Horne
Finance Manager:	Alison Bone
Company Secretary:	Rebecca Edgar

Principal professional advisers

Bankers: The Co-Operative Bank
Business Customer Services
PO Box 250
Skelmersdale
WN8 6WT

Auditor: Lovewell Blake LLP
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Statement of trustees' responsibilities

The trustees (who are also directors for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Risk Management

The trustees are responsible for identifying and managing the major risks facing the Charity. The trustees review risk in its broadest sense and consider anything that might alter or undermine the capacity of the Charity to fulfil its charitable objectives. A risk register is maintained and reviewed on an annual basis and covers the following areas:

- governance;
- operational;
- financial;
- environmental or external factors;
- compliance (law and regulation);

Following the most recent review, trustees confirmed that they are satisfied with the risks assessed and where appropriate agreed further mitigating actions, ownership and timeframes.

During the year, specific and noteworthy risks that were identified included the potential for loss of key staff and the ongoing impacts of the Covid-19 pandemic on the charities ability to fund and deliver its services. Specific measures to mitigate these risks have been undertaken to include:

- External benchmarking of the senior leaders' rewards and a phased introduction of the resultant advice.
- Strengthening the senior leadership through recruitment of an Operations Director.

Objectives, activities and public benefit

The objectives of the Charity are to:

- to promote the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively, by the creation, conservation and restoration of wetland, grassland, woodland, school and community gardens, parks and wild space;
- to advance education in the conservation, protection and improvement of the natural and physical environment, particularly but not exclusively through training and practical participation;
- to advance education in world ecology and the natural environment and the effects on that environment of both natural and other activities and particularly those pursued by people;
- to promote health, particularly by providing environmental and conservation orientated activities in the outdoors and natural environments.

The trustees confirm that they have complied with the duty in section 4 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'. Green Light Trust's charitable purpose is enshrined in its objectives; it delivers its public benefit through its network of Community Wild Spaces (most of which are freely accessible to the public), its own woodlands and education centre and through the provision of expert advice.

In delivering against the objectives, the charitable activities fall into one of two categories: Supporting wellbeing and Building community capacity.

- Supporting the wellbeing of people from all backgrounds and experiences to rebuild, reawaken or refocus their lives through the power of nature. We believe in the power of Green Care – the idea of the environment being a useful and advantageous tool in the care of us all in society.

Many a health professional or academic professor will these days confirm the merits of outdoor activities and being 'closer to nature' when it comes to creating benefits for our wellbeing. It is this concept which runs through all that we do, helping us continually develop programmes and partnerships which emphasise the power of our natural world.

Our work delivers practical and social based interventions, which support people across all walks of life, no matter their background, their aspirations, or their previous experiences of nature and the environment. We operate in several woodlands and green spaces, in which we teach about conservation and ecology, while supporting individuals and groups with their own unique health and wellbeing journey.

- Building community capacity is best described by way of example. Forest School (FS) is a widely adopted initiative that offers all learners regular opportunities to achieve and develop confidence and self-esteem through hands-on learning experiences in a woodland or natural environment with trees. It ties in with many areas of the National Curriculum and broadly, there are two ways to deliver a FS programme. The first is to employ a FS practitioner who can deliver the programme. The second is to train existing personnel to become practitioners ... this is where Green Light Trust comes in. The Charity provides expert tuition for both level 2 (assistant) and level 3 (leader) FS qualifications. This in conjunction with the ongoing development of these practitioners' skills is building capacity in the community.

Fundraising activity is predominately driven by working closely with grant funders to enable the delivery of the two activities described above. Further funding is provided by course participants, whether these are held outdoors in Community Wild Spaces or indoors in the classroom environment.

Details on the activities of the year are referred to within the Chair's report.

Volunteers

We receive welcome support from our volunteers who dedicate their time, experience and energy to help us achieve all that we do. In addition to the voluntary trustees, general volunteers carry out a variety of support roles across all areas including the delivery of activities and professional support for senior personnel. In total, the Charity benefited from over 3,000 volunteer hours in 2020. Many volunteers have progressed through our work to support the wellbeing of people, with volunteering acting as an important stage in their recovery journey.

Fundraising

The Charity does not actively raise funds from the general public.

Financial report

The trustees are pleased to report another strong financial performance in 2020. Building on the successes of the last 3 years, both income and expenditure were higher with a further strengthening of the balance sheet and unrestricted funds position.

Income is now above £1m therefore the Charity is required to appoint an independent auditor. In anticipation of this requirements the Trustees carried out a full tender process during 2020 and are delighted to appoint Lovewell Blake LLP as auditor.

Income (including principal funding sources)

Total income grew by £243k to reach £1,039k. The two main sources of income are grants and fees for services with a modest amount of commercial trading.

Grants, corporates and trusts increased significantly by 39% to reach £593k with all three categories increasing on 2019. Grants at £494k is the most significant element of this category and performance exceeded 2019 by £120k thanks in large part to the Suffolk Community Foundation. The Trustees are particularly grateful to Suffolk Community Foundation for their increased support during the Covid-19 pandemic which both jeopardised financial stability for the Charity and increased the demands on the services that we provide. Trust income was also up from £43k to £66k and corporate donations increased to £33k having been £11k in 2019 and nil in 2018.

The Charity also benefits from non-financial support from corporates such as Barenbrug UK who provide, for example, meeting facilities for staff and trustees.

Fees for services received from participants on the many courses that we run is a key source of unrestricted funds. These courses have been developed and proven through previous grant funded provision which in several cases is now funded directly by individuals or partner organisations. Income in this area was up 16% increasing from £355k to £411k. This further demonstrates our ability to maximise the impact of grant funding through the development of ongoing sustainable funding sources.

Expenditure

Total charitable expenditure in 2020, at £783k increased by £136k on 2019. This is broken down into the categories of: Supporting the wellbeing of beneficiaries and Building capacity in the community.

Supporting wellbeing of beneficiaries is our biggest area of spend and accounts for over 80% of charitable expenditure. This activity supports the development of adults and young people who are facing struggles in their lives. For example, our woodland minds programme delivers courses for up to 12 participants at a time with mental health issues. These courses are delivered in a woodland environment for a day each week over a 12-week period. The bulk of expenditure is on the skilled staff who work with these groups with two delivery staff supporting these participants. Typically, there are at least three of these groups operating on any given day, with other staff delivering in schools.

Simplistically, expenditure falls into two main types: staff costs and spend on the facilities, infrastructure and consumables used in the provision of activities. Staff costs account for around 73% of total expenditure. Maintaining a satisfactory ratio of staff to course attendees is vital to ensure a safe, secure and fulfilling experience for beneficiaries and staff alike. Recruiting and retaining experienced and skilled staff of a high calibre is paramount to the on-going success of the Charity. Expenditure to provide the facilities necessary for our activities is minimised as we use our own woodland reserves and we work closely with like-minded organisations with similar natural facilities such as the National Trust and the RSPB. The infrastructure required includes the cost of our minibus to transport participants to woodland work areas and the land management tools and equipment. Finally, consumables cover a myriad of items that are essential to our work including training materials and food and drink that are prepared and consumed by course attendees.

Funds and financial reserves

The Charity holds financial reserves to support future activities:

Restricted – to be applied to the specific purpose(s) intended by the donor. At 31 December 2020, restricted funds were £371k comprising Woodland reserves, of £262k and working capital including cash of £109k.

The financial reserves policy is to maintain reserves, defined as net current assets, at a minimum of around 12 months of forecast running costs less income very likely to be received over those 12 months. At the year end the unrestricted net current assets totalled £263k. The Trustees monitor financial performance and projections throughout the year to ensure adherence to the policy. The definition of the policy is reconsidered annually by the trustees.

At year end, a review of income received in advance of it being spent was carried out. This resulted in income of £272k (2019: £194k) being deferred; this amount is included in the cash reserves and is reported within creditors. The grants that made up this amount were considered by trustees to be performance related whereby specific courses for specific beneficiaries must be delivered before full entitlement of the funds passes to the Charity.

Financial Summary

The trustees are pleased to report an increase in income, expenditure and the closing fund balances for 2020. The financial position has strengthened over the past year due to the continued support of

fundings, the Charity's ability to be flexible in how it delivers support to beneficiaries and the ongoing adaptability and resilience of its professional staff.

With this backdrop, the Trustees are able to plan and invest with confidence as they aspire to further grow the delivery of services to our beneficiaries in line with the Vision and Values.

The trustees are pleased to report another strong financial performance in 2020. Building on the successes of 2019, both income and expenditure were higher with a further strengthening of the balance sheet and unrestricted funds position.

Achievements, challenges and future plans

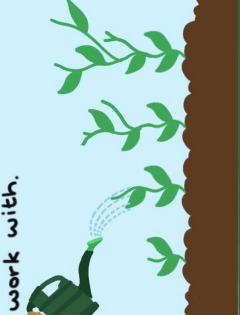
A summary of the achievements, challenges and future plans referred to elsewhere in this report is set out below. The challenges from one year to the next remain similar but they are all emphasised by the Covid-19 outbreak.

	Achievements 2020	Challenges	Future plans 2021 and beyond
Staff	External benchmarking of the senior leadership team completed, and the results implemented. A programme of staff training implemented to prepare staff for the complex needs of our participants.	Retaining staff, employee wellbeing and recruitment of high calibre staff in line with the growth of the charity.	Complete a benchmarking exercise across the whole organisation leading to a transparent and fair pay scale. Implement a complete wellbeing and benefits package across the whole organisation. Recruit and train new staff to support the next development stage of the trust.
Finances	Income and unrestricted funds increased again with support secured towards the strategic development of the charity.	Accessing live information to inform strategic financial management of the trust's activity. The financial growth and diverse funding model are an increasing strain on the finance resource.	Develop additional sustainable sources of funding for specific beneficiary groups.
Public profile	Directed attention towards promotion of the trust's activity. The recruitment of a dedicated digital marketing executive and PR support has begun to raise our profile in line with our impact.	Increasing awareness of funders and beneficiaries about the Charity's work.	Widen the reach of our promotion outside of East Anglia.
Partnership	New partnerships have been formed across all aspects of our work as we now more clearly define our vision. For many of these GLT has acted as a lead to enable other organisations to access funding to deliver their services.	Ensuring the continued engagement with partners requires dedicated input from staff on both sides. Increasing demands on the individuals involved can make this challenging. The growth of the operations of the trust has meant there was less time to engage in these activities.	Having already recruited an Operations Director this will bring additional resource to maintaining our partnerships. The CEO and Head of Partnerships will be able to spend more time on new partnerships. Especially those across a wider geographical area.
Beneficiaries	Provided care and support to 1,969 people. We completed a project with the University of Essex to demonstrate our impact. This work was published and clearly defines a clear financial and societal gain through our work.	Recording quantitative and qualitative beneficiary information to promote the provision of service without impacting negatively on the wellbeing gains of our beneficiaries.	The continued geographical expansion of our services to meet our vision. Our expansion into Norfolk will continue, supported by several new partners and closely supported by Norfolk County Council.



OUR VISION IS A SOCIETY WHERE EVERYONE HAS EQUITABLE ACCESS TO THE POWER OF NATURE.



Access to nature and green space positively affects health indicators such as levels of stress hormones. 	...and quantity of exercise... 	People who cannot easily access green spaces are more likely to die younger. 	Yet, here in England, there's a direct correlation between access given to space and wealth. For example, the poorer your area is - the less trees you're likely to have around you. 
Anxiety, physical impairments, and cultural norms become barriers to accessing the natural environment. 	Further still almost 40% of people from ethnic minorities in England live in our most green-space deprived neighbourhoods (compared to 14% of white people). 	Since its formation in 1989, the Green Light Trust has become a recognised leader in harnessing the power of nature to build... 	Through our collaborative approach, we help thousands of people to improve their mental health. 
We teach skills and self-esteem to children and adults who are disadvantaged or disconnected... 	...and we motivate and support huge numbers of people seeking employment opportunities or an escape from their addictive or abusive pasts. 	To achieve our vision, we challenge ourselves to reach those who could benefit the most. We focus on those who have the most barriers, and the least access to nature. 	We work towards long-term sustainable outcomes that move people beyond our support. This work is specialist. It requires a long-term commitment to communities we will work with. 

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

The trustees' annual report was approved on 5th August 2021 and signed on behalf of the board of trustees by:

Caroline Bixby
Chair of Trustees

Opinion

We have audited the financial statements of Green Light Trust (the 'charity') for the period ended 31 December 2020 which comprise the statement of financial activities (including income and expenditure account), balance sheet, statement of cash flows and the related notes, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (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 December 2020 and of its incoming resources and application of resources, including its income and expenditure, for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

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 auditor's 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 other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial period for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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.

Auditor's responsibilities for the audit of the financial statements

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 an auditor's report 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.

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

In addition to discussions with the client regarding the potential areas for irregularities and non compliance the following tests were also performed;

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud
- reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC and other authorities.

In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. We also obtained an understanding of the legal and regulatory framework that the company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and Employment law.

As a result of performing the above, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 auditor's report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's 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 members as a body, for our audit work, for this report, or for the opinions we have formed.

Mark Proctor FCA DChA (Senior Statutory Auditor)

For and on behalf of
Lovewell Blake LLP
Chartered accountants & statutory auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

17th August 2021

STATEMENT OF FINANCIAL ACTIVITIES (Incorporating an INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 December 2020

	Notes	Unrestricted funds £	Restricted funds £	Total 2020 £	Total 2019 £
Income					
Voluntary income:					
Donations		14,001	50	14,051	6,900
Grants, corporates & trusts	3	106,216	486,415	592,631	427,097
Total voluntary income		120,217	486,465	606,682	433,997
Commercial trading		969	-	969	7,041
Investment income and interest		878	-	878	-
Profit on sale of fixed assets		200	-	200	-
Covid-19 job retention scheme grant		18,579	-	18,579	-
Charitable activities:					
Fees for services		410,462	900	411,362	355,029
Total income		551,305	487,365	1,038,670	796,067
Expenditure					
Cost of raising funds:					
Generating voluntary income		43,434	-	43,434	30,659
Commercial trading		1,381	-	1,381	2,369
Total cost of raising funds		44,815	-	44,815	33,028
Charitable expenditure:					
Activities supporting wellbeing of beneficiaries		231,139	431,587	662,726	458,974
Building capacity in the community		120,130	-	120,130	188,426
Total charitable expenditure		351,269	431,587	782,856	647,400
Total expenditure		396,084	431,587	827,671	680,428
Net income/(expenditure) before transfer of funds		155,221	55,778	210,999	115,639
Transfers between funds		20,577	(20,577)	-	-
Net movement in funds and net income		175,798	35,201	210,999	115,639
Reconciliation of funds:					
Total funds brought forward		113,061	335,914	448,975	333,336
Total funds carried forward		288,859	371,115	659,974	448,975

The statement of financial activities includes all gains and losses recognised in the period.
All income and expenditure derive from continuing activities.
The notes on pages 20 to 29 form part of these accounts.

BALANCE SHEET
as of 31 December 2020

	Note	2020 £	2019 £
Fixed assets:	8		
Woodland reserves		262,170	256,564
Other tangible assets		25,781	16,183
Total fixed assets		287,951	272,747
Current assets:			
Debtors	9	69,938	58,338
Short-term cash		650,794	337,213
Total current assets		720,732	395,551
Current liabilities			
Creditors: amounts falling due within one year	10	(348,709)	(219,323)
Net current assets		372,023	176,228
Total assets less current liabilities		659,974	448,975
Long term liabilities			
Creditors: amounts falling due in more than one year		-	-
Net assets		659,974	448,975
Funds of the charity			
Unrestricted funds		288,859	113,061
Restricted funds		371,115	335,914
Total funds	14	659,974	448,975

These financial statements were approved by the board of Trustees on 5th August 2021 and signed on behalf of the trustees by:

Caroline Bixby
Chair of Trustees

Company registration number: 02550866

The notes on pages 20 to 29 form part of these accounts.

CASH FLOW
for the year ended 31 December 2020

	2020	2019
	£	£
Cash flows from operating activities:		
Net cash provided by operating activities	332,631	266,384
Cash flows from investing activities:		
Purchases of fixed assets	(19,250)	(16,183)
Proceeds from disposal of Other tangible assets	200	-
Changes in cash and cash equivalents in the reporting period	313,581	250,201
Cash and cash equivalents at start of year	337,213	87,012
Cash and cash equivalents at end of year	650,794	337,213
Analysis of cash and cash equivalents:		
Short-term cash	650,794	337,213
Cash and cash equivalents	650,794	337,213
Reconciliation of net income to net cash flow from operating activities		
Net income for year	210,999	115,639
Adjustments for:		
Depreciation of Fixed assets	4,046	-
Proceeds from disposal of Other tangible assets	(200)	-
Increase in debtors	(11,600)	(10,322)
Increase in creditors	129,386	161,067
Net cash inflow provided by operating activities	332,631	266,384

1. Charity information

The Green Light Trust is a charitable company limited by guarantee and is governed by its Memorandum and Articles of Association. It is registered as a company at Companies House (number 2550866) and as a charity in England and Wales (number 1000977). The address of the registered office is The Foundry, Bury Road, Lawshall, Suffolk, IP29 4PJ.

2. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

Green Light Trust meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

Having considered future plans and forecasts including a review of financial reserves as detailed in the Trustees' report, the Trustees believe it appropriate to prepare the accounts on a going concern basis and no material uncertainties exist.

Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, Trustees are required to make judgements, estimates, and assumptions about the carrying values of assets and liabilities. The estimates and underlying assumptions are based on historical experience and other factors that are considered relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an on-going basis. Revisions to accounting estimates are recognised in the period to which they relate.

Fund accounting

Unrestricted funds comprise general funds and designated funds. General funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are those which are to be used in accordance with specific restrictions of the donors or which have been raised by the Charity for particular purposes.

Income

Income is included in the Statement of financial activities when the Charity is legally entitled to the income, the receipt is probable, and the amount can be quantified with reasonable accuracy. If these conditions are not met, then the income is deferred.

Donations are recognised in the Statement of financial activities when they are received by the Charity. Fees for services and Grants received in advance of the associated work being carried out are deferred only when the donor has imposed preconditions on the expenditure of resources - see Note 10.

No amounts are included in the financial statements for services donated by volunteers.

2. Accounting policies (continued)

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable from the bank.

Expenses and liabilities

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Charity to pay out resources.

All expenditure is accounted for on an accruals basis and is recognised when there is a legal or constructive obligation to pay. Expenditure including irrecoverable VAT has been classified under headings that aggregate all costs related to the category. Costs have been attributed to the particular headings to which they relate.

Tangible fixed assets and depreciation

Tangible fixed assets costing more than £1,000 are capitalised and included at cost including any incidental expenses of acquisition.

Depreciation is provided at the annual rate of 25% for motor vehicles and equipment, fixtures and fittings in order to write off assets over their estimated useful life of 4 years. No depreciation charge is made during the year of purchase.

The Freehold land and buildings, and Storage facilities are carried at valuation and are not depreciated.

Assets are reviewed annually for impairment. Any amounts arising are charged to the Statement of Financial Activities in the period in which the impairment occurs.

Taxation

Green Light Trust is a charity within the meaning of Section 506 (1) of the Taxes Act 1988. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to exclusively charitable purposes.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

GREEN LIGHT TRUST
NOTES TO THE FINANCIAL STATEMENTS

3. Grants, corporates and trusts	2020	2019
	£	£
Grants	493,715	373,797
Corporates	33,275	10,800
Trusts	65,641	42,500
Total grants, corporates and trusts	592,631	427,097

Major receipts during the year include:	2020	2019
	£	£
Grants:		
Suffolk Community Foundation – Other projects	167,148	44,291
Suffolk Community Foundation – Schools Emotional Wellbeing Project	100,020	103,095
Big Lottery - Confidence through Conservation	56,037	110,604
Norfolk Community Foundation	36,899	4,996
Heritage Lottery Fund	36,400	-
National Lottery Community Fund	29,072	-
Heritage Lottery Fund – Green Recovery Challenge	15,613	-
Norfolk County Council European Social Fund/LIFT	14,841	4,947
Suffolk County Council	12,750	12,750
Great Yarmouth Borough Council – Social Blooms	5,561	9,324
National Lottery – Awards for All	5,436	-
Big Lottery European Social Fund – Opportunity Suffolk	4,758	47,587
East Suffolk Council	4,000	-
Big Lottery European Social Fund – Minding The Gap	2,680	34,203
Babergh & Mid Suffolk District Council	2,500	-
Forestry Commission Countryside Stewardship	-	1,000
Tesco – Bags for Life	-	1,000
Total grants	493,715	373,797

	2020	2019
	£	£
Corporates	33,275	10,800

	2020	2019
	£	£
Trusts:		
Frank Jackson Foundation	25,000	15,000
The Clothworkers Foundation	10,000	-
The Kerrison Trust	7,500	7,500
Seckford Foundation	5,000	10,000
A L A Green Charitable Trust	5,000	5,000
Other trusts	13,141	5,000
Total trusts	65,641	42,500

GREEN LIGHT TRUST
NOTES TO THE FINANCIAL STATEMENTS

4. Total expenditure	Direct costs £	Support costs £	2020 Total £	2019 Total £
Cost of raising funds:				
Generating voluntary income	40,492	2,942	43,434	30,659
Commercial trading	1,381	-	1,381	2,369
Total cost of raising funds	41,873	2,942	44,815	33,028
Charitable expenditure:				
Activities supporting wellbeing of beneficiaries	621,128	41,598	662,726	458,974
Building capacity in the community	112,118	8,012	120,130	188,426
Total charitable expenditure	733,246	49,610	782,856	647,400
Total expenditure	775,119	52,552	827,671	680,428

5. Support costs	Premises £	Management & Administration £	Governance £	2020 Total £	2019 Total £
Cost of raising funds	546	1,984	412	2,942	2,596
Charitable expenditure:					
Activities supporting wellbeing of beneficiaries	7,719	28,048	5,831	41,598	31,412
Building capacity in the community	1,487	5,402	1,123	8,012	13,514
Total charitable expenditure	9,752	35,434	7,366	52,552	44,926
Total support costs	9,752	35,434	7,366	52,552	47,522

Support costs are included in the expenditure reported in the Statement of financial activities and have been allocated on the basis of salary percentage. The cost allocation includes an element of judgement as the Charity has had to consider the cost and benefit of detailed record keeping and calculations.

Governance includes audit fees (2019: independent examiner fees), legal advice for trustees and the costs associated with constitutional and statutory requirements such as trustees' meetings. Fees paid to the auditor in the year related wholly to statutory audit fees of £6,550 (Independent examiner fees 2019: £1,238).

6. Net income/(expenditure)

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

	2020	2019
	£	£
Profit on sale of fixed assets	(200)	-
Depreciation	4,046	-
Operating lease costs	1,291	1,291
	<u>1,291</u>	<u>1,291</u>

7. Staff

The average number of employees during the year was 31 (2019: 26).

The average number of full-time equivalent employees during the year was 21.9 (2019: 17.6).

Staff numbers by activity:	2020	2019
	No.	No.
Cost of raising funds	1.2	0.9
Charitable activities:		
Activities supporting wellbeing of beneficiaries	17.3	4.6
Building capacity in the community	3.4	12.1
Total staff	<u>21.9</u>	<u>17.6</u>

The nature of work undertaken by staff traverses the above categories; therefore, the allocation includes an element of judgement.

Staff costs:	2020	2019
	£	£
Remuneration	562,040	445,665
National insurance	29,981	29,119
Pension contributions	11,392	7,852
Total staff costs	<u>603,413</u>	<u>482,636</u>

No employees received emoluments in excess of £60,000 (2019: nil). Total emoluments for senior personnel amounted to £148,104 (2019: £103,203). The Charity trustees do not receive any employee benefits.

Trustee remuneration

No trustee received any remuneration or reimbursement of expenses (2019: £nil).

GREEN LIGHT TRUST
NOTES TO THE FINANCIAL STATEMENTS

8. Fixed assets

	Woodland reserves		Other tangible assets		Total
	Freehold land & buildings	Storage facilities	Motor vehicles	Equipment, fixtures and fittings	
	£	£	£	£	£
Cost:					
As at 1 January 2020	246,064	10,500	10,800	30,578	297,942
Additions	-	5,606	12,294	1,350	19,250
Disposals	-	-	(10,800)	-	(10,800)
As at 31 December 2020	<u>246,064</u>	<u>16,106</u>	<u>12,294</u>	<u>31,928</u>	<u>306,392</u>
Depreciation:					
As at 1 January 2020	-	-	10,800	14,395	25,195
Charge for the year	-	-	-	4,046	4,046
Disposals	-	-	(10,800)	-	(10,800)
As at 31 December 2020	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,441</u>	<u>18,441</u>
Net book amount:					
As at 31 December 2020	<u>246,064</u>	<u>16,106</u>	<u>12,294</u>	<u>13,487</u>	<u>287,951</u>
As at 31 December 2019	<u>246,064</u>	<u>10,500</u>	<u>-</u>	<u>16,183</u>	<u>272,747</u>
Net book amount:				2020	2019
				£	£
Woodland reserves:					
Freehold land & buildings				246,064	246,064
Storage facilities				16,106	10,500
				<u>262,170</u>	256,564
Equipment, fixtures and fittings				25,781	16,183
Total net book amount				<u>287,951</u>	<u>272,747</u>

Freehold land and buildings were revalued during 2016 by an independent registered valuer. Under the cost model the value of the above freehold land and buildings would have been £289,490 (2019: £290,421).

9. Debtors

	2020	2019
	£	£
Trade debtors	50,103	32,105
Prepayments & accrued income	19,835	26,233
Total debtors	<u>69,938</u>	<u>58,338</u>

10. Creditors	2020	2019
	£	£
Amounts falling due within one year:		
Accruals	30,979	9,478
Deferred income	271,512	193,663
Trade creditors	42,984	16,182
Other creditors	3,234	-
Total amount falling due within one year	348,709	219,323

Creditors: amounts falling due in more than one year £nil (2019: £nil).

11. Capital commitments

As at 31 December 2020 outstanding capital commitments amounted to £49,079 (2019: £nil).

12. Deferred income	2020	2019
	£	£
Movement in the year:		
Balance at 1 January	193,663	32,069
Amount released to income	(193,663)	(32,069)
Amount deferred in the year	271,512	193,663
Balance at 31 December	271,512	193,663

Income of £271,512 (2019: £193,663) was deferred in the year; this amount comprised Grants and Fees for services where the trustees considered that the related performance is expected to be completed in 2021.

13. Operating leases	2020	2019
	£	£
Equipment, fixtures & fittings:		
Less than 1 year	3,022	1,291
2 to 5 years	11,249	2,749
Total operating leases	14,271	4,040

Lease payments of £1,291 (2019: £1,291) were charged to the Statement of financial activities in the year.

GREEN LIGHT TRUST
NOTES TO THE FINANCIAL STATEMENTS

14. Statement of funds

	Total funds 1 January 2020 £	Incoming £	Outgoing £	Transfers £	Total funds 31 December 2020 £
Unrestricted funds	113,061	551,305	(396,084)	20,577	288,859
Restricted funds:					
Woodland reserves	256,564	-	-	5,606	262,170
Charitable activities	79,350	487,365	(431,587)	(26,183)	108,945
Total restricted funds	335,914	487,365	(431,587)	(20,577)	371,115
Total funds	448,975	1,038,670	(827,671)	-	659,974

All of the restricted charitable activities funds above relate to particular projects and funds are expected to be expended over the coming years.

Transfers between unrestricted funds and restricted funds during the year related to the following.

- £16,183 of restricted funds in the previous year which were incorrectly allocated.
- £5,606 of funding used to purchase additions towards restricted fixed assets.
- £10,000 of restricted funding was received and used to purchase a vehicle. This vehicle was subsequently transferred to unrestricted funds.

15. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 31 December 2020 £
Asset type:			
Woodland reserves	-	262,170	262,170
Other tangible assets	25,781	-	25,781
Current assets	408,509	312,223	720,732
Current liabilities	(145,431)	(203,278)	(348,709)
Net assets	288,859	371,115	659,974

16. Analysis of changes in net debt

	At 1 January 2020 £	Cashflows £	At 31 December 2020 £
Cash at bank and in hand	337,213	313,581	650,794

17. Related party transactions

There were no related party transactions during the financial year ending 31 December 2020.

18. Comparative statements

STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2019

	Notes	Unrestricted funds £	Restricted funds £	Total 2019 £
Income				
Voluntary income:				
Donations		6,900	-	6,900
Grants, corporates & trusts	3	77,549	349,548	427,097
Total voluntary income		84,449	349,548	433,997
Commercial trading		7,041	-	7,041
Charitable activities:				
Fees for services		355,029	-	355,029
Total income		446,519	349,548	796,067
Expenditure				
Cost of raising funds:	4			
Generating voluntary income		30,659	-	30,659
Commercial trading		2,369	-	2,369
Total cost of raising funds		33,028	-	33,028
Charitable expenditure:				
Activities supporting wellbeing of beneficiaries		134,199	324,775	458,974
Building capacity in the community		179,686	8,740	188,426
Total charitable expenditure		313,885	333,515	647,400
Total expenditure		346,913	333,515	680,428
Net movement in funds		99,606	16,033	115,639
Reconciliation of funds:				
Total funds brought forward		13,455	319,881	333,336
Total funds carried forward		113,061	335,914	448,975

GREEN LIGHT TRUST
NOTES TO THE FINANCIAL STATEMENTS

18. Comparative statements – continued

Statement of funds

	Total funds 1 January 2019 £	Incoming £	Outgoing £	Total funds 31 December 2019 £
Unrestricted funds	13,455	446,519	(346,913)	113,061
Restricted funds:				
Woodland reserves	256,564	-	-	256,564
Charitable activities	63,317	349,548	(333,515)	79,350
Total restricted funds	319,881	349,548	(333,515)	335,914
Total funds	333,336	796,067	(680,428)	448,975

Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds 31 December 2019 £
Asset type:			
Woodland reserves	-	256,564	256,564
Other tangible assets	16,183	-	16,183
Current assets	148,593	246,958	395,551
Current liabilities	(51,715)	(167,608)	(219,323)
Net assets	113,061	335,914	448,975