

HIGH TREES COMMUNITY DEVELOPMENT TRUST

England & Wales · Charity number 1079581

Details

Other names	HIGH TREES CDT
Status	Registered
Legal form	Charitable company
Company number	03573630
Registered	2000-02-28
Register	View on the Charity Commission register

Contact

Address	High Trees St. Martins Learning Centre 220 Upper Tulse Hill London SW2 2NS
Phone	02086713132
Email	admin@high-trees.org
Website	www.high-trees.org

Activities

Objects: THE COMPANY IS ESTABLISHED FOR THE PUBLIC BENEFIT WITHIN THE AREA OF ST MARTIN'S ESTATE, LAMBETH, WITH THE FOLLOWING OBJECTS:-(A) TO RELIEVE PERSONS WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS BY REASON OF THEIR SOCIAL AND ECONOMIC CIRCUMSTANCES;(B) TO ADVISE OR ASSIST IN THE PROVISION OF HOUSING ACCOMMODATION FOR PERSONS IN CONDITIONS OF NEED, POVERTY, OR DISTRESS, INCLUDING THOSE SUFFERING FROM A PHYSICAL OR MENTAL HANDICAP, ON TERMS APPROPRIATE TO THEIR MEANS;(C) TO PROMOTE THE ADVANCEMENT OF EDUCATION AND LEARNING, INCLUDING TRAINING IN SKILLS RELEVANT TO SECURING EMPLOYMENT;(D) TO ADVANCE PUBLIC EDUCATION AND INVOLVEMENT IN THE ARTS;(E) TO PROVIDE FACILITIES FOR PUBLIC RECREATION OR OTHER LEISURE TIME OCCUPATION IN THE INTERESTS OF SOCIAL WELFARE WITH THE OBJECT OF IMPROVING THEIR CONDITIONS OF LIFE;(F) TO PROMOTE OTHER SUCH CHARITABLE PURPOSES FOR THE GENERAL BENEFIT OF THE PUBLIC RESIDENT ON ST MARTIN'S ESTATE, LAMBETH AND THE SURROUNDING NEIGHBOURHOOD.

Activities: High Trees is Community Development Trust based in Tulse Hill, operating across Lambeth and south London. We connect with people and communities to strengthen skills and build stronger voices, delivering services in Community Education and Training, Employment and Careers Support, Children Young People and Families and Social Action.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Arts/culture/heritage/science, Amateur Sport, 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

Geography

- **Area of benefit:** ST MARTIN'S ESTATE IN THE LONDON BOROUGH OF LAMBETH
- Throughout London

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£2,149,080	£2,018,075	£1,818,844	25
2023-08-31	£2,544,296	£2,079,091	£1,116,580	25
2022-08-31	£2,662,723	£2,325,708	£651,375	25
2021-08-31	£1,897,299	£1,678,779	£314,360	24
2020-03-31	£1,067,074	£1,007,032	£95,840	20

Trustees

Name	Role	Appointed
Delroy Anthony Corinaldi		2023-09-27
Ewa Pawliczko		2016-03-09
Julie-Ann Say		2013-11-20
OLUSINA TAIWO		
Shazia Yamin		2023-09-27
TERENCE DAVID CURTIS		

HIGH TREES COMMUNITY DEVELOPMENT TRUST

England & Wales - Charity number 1079581

Accounts

Registered Charity Number
1079581

Registered Company Number
3573630

High Trees Community Development Trust
(a company limited by guarantee)

Report and Financial Statements

For The Year Ended

31 August 2024

High Trees Community Development Trust
Report and accounts
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High Trees Community Development Trust

Company Information

High Trees Community Development Trust has charitable status and is a company limited by guarantee and not having a share capital.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees serving during the year were:

Ewa Pawliczko (Treasurer)
Delroy Anthony Corinaldi (Appointed 27 September 2023)
Terry Curtis
Olusina Taiwo
Julie Say
Yasmin Shazia (Appointed 27 September 2023)

Senior staff members to whom day-to-day management of the trust is delegated by the trustees .

Anna Coffey
Grace English

Auditors

AGP Consulting
Q West
Brentford
TW8 0GP

Bankers

Unity Trust Bank plc
4 Brindley Place
Birmingham
B1 2JB

Registered office

220 Upper Tulse Hill
London
SW2 2NS

Company registration number

3573630

Charity registration number

1079581

High Trees Community Development Trust for the year ended 31 August 2024

Trustees' Report

Structure, Governance and Management of High Trees Community Development Trust

Governing Document

High Trees Community Development Trust is a registered company limited by guarantee and a registered charity. It has a memorandum and articles document providing the framework for the focus of work.

Recruitment and appointment of Management Committee

The company Directors are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Management Committee. New trustees are recruited by advertising of vacant positions through local networks in Lambeth and by targeting individuals involved in the Trusts activities who complement the current skills set on the Board, who then fill out an application form and the relevant declarations of interest. Any new trustee appointment is subject to a vote by the board.

Risk Management

High Trees undertakes a bi-annual risk assessment which includes risk associated with buildings, personnel and finances. This is recorded as a matrix which also grades the risk and notes how this risk will be managed. A bi-annual review of the risk assessment is made every other year by the Co-CEOs and presented to the trustees for analysis and agreement. Where appropriate, systems or procedures have been established to mitigate against risks that High Trees faces. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. We also undertake risk assessment and contingency planning for funders in line with their good practice requirements and with partner organisations before starting projects with them.

Organisational Structure and Management

High Trees has a Trustee Board of 6 members at April 2025 who meet bi-monthly as a board, and quarterly as sub-committees, and are responsible for the strategic direction and policy of the charity.

The Co-CEO's, Anna Coffey and Grace English, co-ordinate the day-to-day work of High Trees on behalf of the trustees. The Co-CEO's report to the board of trustees. The Co-CEO's take day-to-day financial and personnel decisions. Recommendations are presented to the board at the bi-monthly board meetings at the end of a CEO report. Decisions made by the trustees include decisions on spend of amounts of money over £50,000, on adopting the accounts, budgets and the strategic plans and policies.

Reserves Policy

High Trees Reserves Policy is to move towards holding reserves of 9 months running costs of the charity. This amount is recalculated each financial year, and as of April 2025 is £1,729,926 (representing Total Costs of £192,214 per month). This money is set aside to guarantee the organisation's ongoing stability, to ensure that any changes in the funding climate are able to be managed, and to ensure that should funding for certain programmes or projects reach an end High Trees are able to continue to offer provision where appropriate while further funding is sought, only discontinuing much needed services if this proves impossible. We hope to reach this increased milestone in the next 3 financial years. High Trees currently hold an operating reserve of 5.4 months operating costs, and while not at the optimum level we are confident that this provides an adequate level of protection while we move towards our goal of 9 months reserves.

Financial Review

High Trees have ended the year with a net surplus of £199,594 (2023 - £553,371). This does not account for the charge for depreciation in Fixed Asset reserves. The total generated as net surplus adjusted for depreciation as reported in the statement of financial activities is £131,005 (2023 - £484,782). High Trees have generated a smaller surplus this Financial Year compared to previous recent financial years, and this is expected to also be the case for the current financial year (2024 – 2025). This is due to the funding climate becoming increasingly challenging and the organisation is currently having to subsidise some of our core service areas (notably Children, Young People and Families and Community Action) to ensure that wherever possible there is no reduction in service.

High Trees has an operational reserve of £1,338,717 (2023 - £1,139,123) (and a further £480,127 (2023 - £548,716) shown in these accounts representing the value of reserves in relation to the capital refurbishment work undertaken on the High Trees Hub in 2022.

Of the £1,338,717, the Trustees have put aside some as designated funds - £85,000 designated to complete the capital refurbishment of High Trees Hub (in the form of replacing the roof), £60,000 designated for the rebuild of the Adventure Playground at Tulse Hill Adventure Playground (while the intention is that as much as possible of this will be raised via grant funding, we are also ringfencing £60,000 as a contingency should the works run in to unexpected difficulty and generate extra expense) and £150,000 held in reserve for the maintenance of key partnerships. This leaves an available operating reserve of £1,043,717.

**High Trees Community Development Trust
for the year ended 31 August 2024**

Trustees' Report

Financial Review (cont'd)

The organisation continues to monitor the situation very closely, and while we continue to be in a financially healthy position, our ability to core fund currently underfunded service areas will always need to be balanced with ensuring the overall financial health and stability of the organisation.

Designated Reserves

Reserves include a "restricted Capex Funds" as shown above which represents the value of the reserves related to the funds received and were spent specifically for capital refurbishment, specifically High Trees Hub 2022. This reserves is the recorded ongoing value of the capital refurbishment work and does not represent funds available in reserves as a cash amount available for the charity to spend.

To ensure ongoing financial stability and good practice, £145,000 included in the unrestricted funds held has been designated by the Trustees to meet the cost of capital works of High Trees Community Buildings and £150,000 has been designated by the Trustees for the stability and maintenance of key partnerships, full details are given above. This gives unrestricted funds of £957,575 available, after the deduction of these designated amounts and the value of the restricted Capex Funds.

Mission Statement

Connecting with people and communities to strengthen skills and build stronger voices.

Our Values are:

Collaborative
Inclusive
Responsive
Supportive
Rooted

Objectives and Activities

The summary of objects as set out in the High Trees Memorandum of Association is as follows:

to relieve persons who are in conditions of need, hardship or distress by reason of their social and economic circumstances;

to reduce social exclusion;

to promote the advancement of education and learning, including training in skills relevant to securing employment;

to advance public education and involvement in the arts;

to provide facilities for public recreation or other leisure time occupation in the interests of social welfare with the object of improving their conditions of life;

to promote such other charitable purposes for the general benefit of the public resident in Lambeth and the Greater London Area

Services throughout the year

High Trees produces an Impact Report each year which gives the full details of our work throughout the year. This can be found at www.high-trees.org/impact

High Trees Community Development Trust
for the year ended 31 August 2024

Trustees' Report

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the 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), including Financial Reporting Standard 102, 'The Financial Reporting Standard in the UK and the Republic of Ireland'.

Company law requires the trustees to prepare financial statements for each financial year which 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 those financial statements, the trustees are required to

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent;

state whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and

prepared the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at anytime the financial position of the charitable company and to 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.

Statement as to disclosure to our auditors

AGP Consulting were appointed as the charity's auditors at the Trustee Meeting in January 2025.

In so far as the trustees are aware at the time of approving our trustees' annual report: there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Trust's auditor is unaware, and the trustees, having made enquiries of fellow directors and the Trust's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Management Committee and signed on its behalf by:

Ewa Pawliczko

.....
Ewa Pawliczko

Treasurer

22 May 2025

High Trees Community Development Trust
Independent Auditors' Report
to the trustees of High Trees Community Development Trust

Opinion

We have audited the financial statements of High Trees Community Development Trust (the 'charitable company') for the year ended 31 August 2024 which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the 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 August 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; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the 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 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 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.

**High Trees Community Development Trust
Independent Auditors' Report
to the trustees of High Trees Community Development Trust**

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities, the Trustees are responsible for the preparation of the financial statements 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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue 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.

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

We gained an understanding of the legal and regulatory framework applicable to the Charity and the industry in which it operates, drawing on our sector experience and considered the risk of acts by the Charity that could be contrary to these laws and regulations, including fraud. We focused on laws and regulations that could give rise to a material misstatement in the financial statements, including but not limited to, the Charity Commission, and other relevant laws and regulations.

We made enquiries of trustees, with regards to compliance with the above laws and regulations and corroborated any necessary evidence to relevant information, for example, minutes of the trustee meetings, legal reports provided to the Charity and correspondence between the Charity and its solicitors. Audit procedure performed by the engagement team included:

- Discussion with management, including consideration of known or suspected instances of noncompliance with laws and regulations and fraud;
- Review of financial statement disclosures to underlying supporting documentation;
- Challenging assumptions and judgements made by trustees in their significant accounting estimates;

High Trees Community Development Trust
Independent Auditors' Report
to the trustees of High Trees Community Development Trust

Our audit procedures were designed to respond to risks of material misstatement in the financial statements, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion. There are inherent limitations in the audit procedures performed and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we are to become aware of it.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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 (FRS 102)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Signed by F Ahmed, as senior statutory auditor
on behalf of
AGP Consulting
Chartered Accountants
Registered auditors
Q West
Brentford
TW8 0GP

The date upon which our opinion is expressed is :-
22 May 2025

AGP Consulting is eligible for appointment as auditor of the Charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

High Trees Community Development Trust
Statement of Financial Activities
for the year ended 31 August 2024

		Unrestricted Funds	Restricted Funds	Restricted Capex Funds	Total Funds	Last Year Total Funds
	Notes	2024	2024	2024	2024	2023 As Restated
		£	£	£	£	£
Incoming resources						
Voluntary Income	3 & 4	907,525	1,202,389		2,109,914	2,501,466
Income from Charitable Activities	5	25,287	-		25,287	39,823
Investment Income		13,879			13,879	3,007
Total incoming resources	£	946,691	1,202,389	-	2,149,080	2,544,296
Resources expended						
Costs of Generating Funds		28,000	-	-	28,000	28,000
Expenditure on Charitable Activities		713,959	1,202,389	-	1,916,348	1,959,412
Depreciation charge on property		-	-	68,589	68,589	68,589
Governance		5,138	-	-	5,138	3,513
Total resources expended	6&7	747,097	1,202,389	68,589	2,018,075	2,059,514
Net movement in funds		199,594	-	(68,589)	131,005	484,782
Reconciliation of funds						
Total funds brought forward		1,052,981	86,142	548,716	1,687,839	1,203,057
Total Funds carried forward	£	1,252,575	86,142	480,127	1,818,844	1,687,839

Designated Funds

To note that the "restricted Capex Funds" as shown above represents the ongoing value of the capital refurbishment work undertaken on the High Trees Hub in 2022 rather than a cash amount available for the charity to spend.

To ensure ongoing financial stability and good practice, £145,000 included in the unrestricted funds held has been designated by the Trustees to meet the cost of capital works of High Trees Community Buildings and £150,000 has been designated by the Trustees for the stability and maintenance of key partnerships.. This gives unrestricted funds available of £957,575.

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

The notes on pages 10 to 16 form an integral part of these accounts.

High Trees Community Development Trust
Company Number - 3573630
Balance Sheet
as at 31 August 2024

	Notes	2024 £	2023 As restated £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	10	483,432	551,348
Current assets			
Debtors	11	133,067	82,724
Cash at bank and in hand		1,718,034	1,817,833
Total current assets		<u>1,851,101</u>	<u>1,900,557</u>
Creditors :			
Amounts due within one year	12	(515,689)	(764,066)
Net Current Assets		<u>1,335,412</u>	<u>1,136,491</u>
Total assets less current liabilities		<u>£ 1,818,844</u>	<u>£ 1,687,839</u>
<i>The funds of the charity :</i>			
Unrestricted income funds		1,252,575	1,052,981
Restricted income funds			
Restricted revenue accumulated funds		86,142	86,142
Restricted capital expenditure reserves		480,127	548,716
Total charity funds		<u>£ 1,818,844</u>	<u>£ 1,687,839</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for the circulation to members of the company.

The notes on pages 10 to 16 form an integral part of these accounts.

Ewa Pawliczko
Approved by the trustees on 22 May 2025

Ewa Pawliczko

The notes on pages 10 to 16 form an integral part of these accounts.

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2024

1 Accounting policies
Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention, as modified by the valuation of investments at market value, in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (SORP 2005) and the Companies Act 2006 and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) effective 1 January 2015. The company constitutes a public benefit entity as defined by FRS 102.

The trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the charity is small

Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Incoming Resources

Incoming resources are included in the SOFA when the charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient certainty.

Where incoming resources have related expenditure (as with fundraising for contract income), the incoming resources and related expenditure are stated gross in the SOFA. Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the funds. The value of any volunteer help received is not included in the accounts, but is described in the Trustee's annual report. Investment income is included when receivable.

Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Resources expended include attributable VAT which cannot be recovered.

Charitable expenditure

Costs incurred by the charitable company, in the delivery of its activities and services for its beneficiaries.

Support costs

Include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources e.g. Staff costs by the time spent and other costs by their usage

Governance costs

Include costs on the preparation and examination of statutory accounts, the costs of Trustee meetings and costs of any legal advice to the Trustees on governance or constitutional matters

Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2024

Tangible Fixed Assets, Depreciation and Amortisation

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis at an annual rate of 25%.

The refurbishment of the property is written off over the remaining useful life estimated to be 10 years. There is a separate reserve set up to recognise the value of reserves attributable to the property and this reserves is reduced by allocating the depreciation charge in relation to the property.

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Legal status of the Trust

The trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part.

2 Investment Income	2024	2023
	£	As restated £
Bank deposit interest received	13,879	3,007

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2024

3 Voluntary Income - Grants, Contracts for and Donations (excluding Partnerships)

	Unrestricted Funds	Restricted Funds	2024	2023 As restated
	£	£	£	£
Cross Service				
Bell Foundation	6,667	-	6,667	-
Berkeley Charitable Foundation - Resilience Fund	250	4,750	5,000	18,069
City Bridge Trust - Cost of Living	-	-	-	4,280
Guy's and St Thomas' Charity - Impact on Urban Health	6,794	129,086	135,880	184,683
Henry Smith Charity - Learner Support	1,930	36,670	38,600	38,100
Power to Change Trust	3,000	-	3,000	7,000
Lambeth Council - Warm Spaces	-	-	-	1,000
Walcot Foundation Cost of living	-	-	-	5,000
Tudor Trust	1,442	27,391	28,833	45,000
NLCF - Cost of Living	3,326	63,203	66,529	-
Children, Young People and Families				
Lambeth - Youth and Play Commissioning	42,420	-	42,420	108,580
BBC Children in Need	475	9,025	9,500	59,575
Garfield Weston Foundation	750	14,250	15,000	-
Small Grants & Contract (less than £10k)	9,766	-	9,766	15,124
Education and Training				
City Bridge Trust	-	-	-	53,350
Lambeth Council - Adult Learning	371,069	-	371,069	363,346
Lambeth Council - Public Health	1,397	26,546	27,943	10,000
Lambeth Council - Housing	-	-	-	36,626
Employment and Careers				
GLA - Advice in Community Settings	655	12,445	13,100	29,031
Henry Smith Charity	2,679	50,904	53,583	34,584
Lambeth Council - Youth Hubs	3,960	75,237	79,197	38,957
Walcot Foundation	2,708	51,458	54,166	46,258
DWP	39,601	-	39,601	199
UK Shared Prosperity Fund	1,499	28,475	29,974	-
Propel (PFA)	18,538	-	18,538	-
Small Grants & Contract (less than £10k)	-	-	-	9,260
Community Action				
Paul Hamlyn Foundation	1,667	31,666	33,333	-
Trust for London	2,400	45,600	48,000	60,000
Walcot Foundation	1,000	19,000	20,000	10,000
Core	-	-	-	14,345
Individual Donations/Fundraising	1,248	-	1,248	295
	525,241	625,706	1,150,947	1,192,662

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2024

4 Voluntary Income - Partnership Funding

High Trees play the role of lead partner in several of our active partnerships, and some of the money received from funders is then paid out directly to our partner organisations. Of the £958,967 (2023 - £1,308,804) received, £530,594 (2023 - £619,673) was paid out directly to partner organisations and a further £285,582 (2023 - £353,961) was spent on co-ordinating the partnerships (including employing staff to work across the partnership organisations, High Trees staff co-ordinating the partnerships, joint training of staff, monitoring and evaluation of the partnerships delivery and capacity building support for smaller partnership organisations). The balance of this funding - £142,791 (2023 - £249,504) - was spent on our own charitable activities directly funded by the partnership grants received.

Partnership Funding	Unrestricted Funds	Restricted Funds	2024 2024	2024 2023
				As restated
Building Young Brixton	£	£	£	£
City Bridge Trust	222	4,216	4,438	106,000
Greater London Authority	352,462	-	352,462	377,316
Esmee Fairbairn Foundation	2,405	45,704	48,109	90,123
National Lottery Community Fund	25,915	492,393	518,308	317,469
Place for All				
National Lottery Community Fund	-	-	-	46,696
Lambeth Peer Action Collective				
Youth Endowment Fund Charitable Trust	-	-	-	198,329
Young Tulse Hill				
Greater London Authority - Violence Reduction Unit	-	-	-	62,068
Lambeth Hubs				
Lambeth Council	1,280	24,320	25,600	19,315
UK Research and Innovation (UKRI)	-	10,050	10,050	5,822
Refurbishment grant	-	-	-	85,666
	382,284	576,683	958,967	1,308,804
Total Voluntary Income	907,525	1,202,389	2,109,914	2,501,466

High Trees grant funding works on a full cost recovery model, which is written into all grant application as our overhead costs and equates to approximately 10% of grant budgets. From this allocation High Trees aims to designate half (5% of each grant) to build up organisational reserves, where full cost recovery allows us to do so.

5 Income from Charitable Activities	Unrestricted Funds	Restricted Funds	2024 2024	2024 2023
				As restated
	£	£	£	£
Rental Income	22,252	-	22,252	31,102
Paid for Courses	-	-	-	5,720
Other Income	3,035	-	3,035	3,001
	25,287	-	25,287	39,823

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2024

6 Analysis of Resources Expended

	Total Funds	Total Funds
	2024	As restated 2023
	£	£
Staff costs (Project and delivery)		
- Payroll costs	1,028,930	1,094,055
- Tutor and training costs, staff development and other Misc staff costs	153,168	149,696
Other delivery costs	647,386	641,432
Building costs including repairs and running costs	79,985	64,199
IT, telephones and equipment	18,553	21,290
Awarding bodies, Professional fees, Memberships and subscriptions	11,728	10,807
Depreciation	69,691	69,467
Sundry Overheads	3,496	5,055
Trustee and governance costs	338	13
Audit fee	4,800	3,500
	2,018,075	2,059,514

7 Analysis of project costs, governance and other support costs

	Basis of apportionment	Charitable activities	Fundraising function	Governance function	Total
		£	£	£	£
Service and Running Costs	Allocated on time	1,154,098	28,000	-	1,182,098
Other delivery costs	Pro rata to staff full-time equivalents	830,839	-	-	830,839
Statutory audit fees	Governance	-	-	4,800	4,800
Trustee and governance costs		-	-	338	338
		1,984,937	28,000	5,138	2,018,075

8 Analysis of staff costs and trustee remuneration and expenses

	2024	2023
	£	As restated £
Delivery and Running costs - Staffing	1,028,930	1,094,055
Tutor and trainer costs	107,346	98,939
Staff development and other Misc. staff costs	45,822	50,757
	£ 1,182,098	1,243,751

Numbers of full time employees or full time equivalents

	2024	2023
		As restated
Engaged on charitable activities	25	25

There were 2 employees with emoluments in excess of £60,000 per annum (2023: 2)
Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2023: £nil) They were reimbursed expenses of £Nil during the year (2023: £Nil) No charity trustee received payment for professional or other services supplied to the charity (2023: £Nil).

9 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2024

10 Tangible fixed assets

	Leasehold Improvements	Office Equipment	Total As restated
	£	£	£
Asset cost, valuation or revalued amount			
At 1 September 2023	685,894	4,680	690,574
Additions in the year	-	1,775	1,775
At 31 August 2024	685,894	6,455	692,349
Accumulated depreciation and impairment provisions			
At 1 September 2023	137,178	2,048	139,226
Depreciation charge for the year	68,589	1,102	69,691
At 31 August 2024	205,767	3,150	208,917
Net book value			
At 31 August 2024	£ 480,127	3,305	483,432
At 31 August 2023	£ 548,716	2,632	551,348

11 Debtors

	2024	2023
	£	£
Trade debtors	£ 133,067	82,724

12 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Other creditors and accruals	96,607	52,561
Taxation and social security	21,595	22,239
Deferred income/grants in advance	397,487	689,266
	£ 515,689	764,066

13 Analysis of net assets between funds

	General Funds	Restricted Funds	Restricted Capex Funds	Total As restated
	£	£	£	£
Tangible fixed assets	3,305	-	480,127	483,432
Cash at bank and in hand	1,412,320	305,714	-	1,718,034
Other current assets	40,509	92,558	-	133,067
Other current liabilities	(203,559)	(312,130)	-	(515,689)
Total	1,252,575	86,142	480,127	1,818,844

14 Capital commitments and related party transactions

The company had capital commitments of nil as at 31 August 2023 (2023 - nil). There were no related party transactions during the year (2023 - None)

15 Post-balance sheet events

There were no events after the date of the balance sheet that the Trustees consider should be disclosed in these accounts.

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2024

16 Prior Year adjustments

In the Year 2022 the charity incurred capital expenditure on the leasehold premises, to recognise the long term nature of this, the income in relation to this was deferred by recording a liability as a deferred grant. However the recognition of a liability was an incorrect as there were no conditions related to the grant. To account for this correctly the fixed asset had been recorded as it was, but to recognise the value of the asset a separate reserve for fixed asset has been set up. This was recorded in 2022 with a value of £620,271 which was further added to amounting to £85,666 in the year 2023 and was shown as additional expenditure, in Note 7, which was incorrect.

The depreciation charge was also found to be insufficient amounting to £2,500 for the years 2022 and 2023, this was corrected and charge put through in 2022 opening reserves and a charge in 2023 of £68,589 for each year and the previous year a depreciation charge has been recorded writing off the asset value of over 10 years which was deemed to be the useful life.

At the opening position of 2023, the reserves included one year of depreciation charge already recorded. The effect on the balance sheet as at 2023 was to increase the net asset position from £1,116,580 to £1,687,839. The opening reserves at 2022 changed from £651,375 to £1,203,057. The surplus reported for 2023 was restated to £487,482 compared to £465,205 as previously reported.

HIGH TREES COMMUNITY DEVELOPMENT TRUST

England & Wales - Charity number 1079581

Accounts

Registered Charity Number
1079581

Registered Company Number
3573630

High Trees Community Development Trust
(a company limited by guarantee)

Report and Financial Statements

For The Year Ended

31 August 2023

High Trees Community Development Trust
Report and accounts
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High Trees Community Development Trust

Company Information

High Trees Community Development Trust has charitable status and is a company limited by guarantee and not having a share capital.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees serving during the year were:

Ewa Pawliczko (Treasurer)
Saleha Jaffer
Terry Curtis
Olusina Taiwo
Julie Say
Yasmin Shazia (Appointed 27 September 2023)

Senior staff members to whom day-to-day management of the trust is delegated by the trustees.

Anna Coffey
Grace English

Auditors

Brookfield & Co
18 Concanon Rd
London
SW2 5TA

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Registered office

220 Upper Tulse Hill
London
SW2 2NS

Company registration number

3573630

Charity registration number

1079581

High Trees Community Development Trust for the year ended 31 August 2023

Trustees' Report

Structure, Governance and Management of High Trees Community Development Trust

Governing Document

High Trees Community Development Trust is a registered company limited by guarantee and a registered charity. It has a memorandum and articles document providing the framework for the focus of work.

Recruitment and appointment of Management Committee

The company Directors are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Management Committee. New trustees are recruited by advertising of vacant positions through local networks in Lambeth and by targeting individuals involved in the Trusts activities who complement the current skills set on the Board, who then fill out an application form and the relevant declarations of interest. Any new trustee appointment is subject to a vote by the board.

Risk Management

High Trees undertakes a bi-annual risk assessment which includes risk associated with buildings, personnel and finances. This is recorded as a matrix which also grades the risk and notes how this risk will be managed. A bi-annual review of the risk assessment is made every other year by the Co-CEOs and presented to the trustees for analysis and agreement. Where appropriate, systems or procedures have been established to mitigate against risks that High Trees faces. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. We also undertake risk assessment and contingency planning for funders in line with their good practice requirements and with partner organisations before starting projects with them.

Organisational Structure and Management

High Trees has a Trustee Board of 7 members at May 2024 who meet bi-monthly as a board, and quarterly as sub-committees, and are responsible for the strategic direction and policy of the charity.

The Co-CEO's, Anna Coffey and Grace English, co-ordinate the day-to-day work of High Trees on behalf of the trustees. The Co-CEO's report to the board of trustees. The Co-CEO's take day-to-day financial and personnel decisions. Recommendations are presented to the board at the bi-monthly board meetings at the end of a CEO report. Decisions made by the trustees include decisions on spend of amounts of money over £50,000, on adopting the accounts, budgets and the strategic plans and policies.

Reserves Policy

High Trees have revised our reserves policy in light of the current economic climate to move towards holding reserves of 6 months of our organisational turnover. This amount is recalculated each financial year, and as of May 2024 is £702,000 (representing expenditure of £117,000 per month). This money is set aside to guarantee the organisations ongoing stability, to ensure that any changes in the funding climate are able to be managed, and to ensure that should funding for certain programmes or projects reach an end High Trees are able to continue to offer provision where appropriate while further funding is sought, only discontinuing much needed services if this proves impossible.

In response to a increasingly changing funding climate, the increase of costs related to running an organisation, community buildings and an increasing vulnerability of many of our service users means that building up reserves that can ensure organisational and service stability has become even more essential over the past few years and our reserves policy has been adapted accordingly.

Financial Review

High Trees have ended the year with an operating reserve of £706,580

The Charities total funds at year end, including reserves brought forward from previous year were £1,116,580, which comprises of main organisational reserves plus two further designated reserves which have been created – one for capital works and another in relation to our partnerships, to ensure we being as responsible as we can be to partnerships we manage and the buildings we run, that house our services.

The state of our community buildings has necessitated the creation of a designated reserve to ensure they can remain in use. Our High Trees Hub, although recently refurbished requires a new roof and several other essential works, two of our other buildings have also reached the end of their usable life span without essential works, and although grant funding will be sought for the bulk of this work, several aspects will need to be funded ourselves. We have therefore created a designated reserve of £260,000 to ensure that these buildings can remain in a usable condition and ensure some essential works are carried out which aren't dependant on capital grant funding being secured. Much of this money is forecast to be spent in the next 18 months and if we are able to secure other sources of funding for elements of this work this designated reserve fund will be reviewed.

High Trees currently leads, and is responsible for the facilitation and co-ordination of, 4 active partnerships all of which have a strong track record of bringing in significant funding into Lambeth which is distributed to member organisations. This financial year will see the end of some multi-year grants and contracts that have allowed the partnerships to operate and High Trees have created a designated reserve of £150,000 to allow the retention of key partnership staff, training, co-ordination and maintaining these partnerships while their future is reviewed

Designated Reserves

Capital Works = £260,000

Partnerships = £150,000

Mission Statement

Connecting with people and communities to strengthen skills and build stronger voices.

Our Values are:

Collaborative
Inclusive
Responsive
Supportive
Rooted

Objectives and Activities

The summary of objects as set out in the High Trees Memorandum of Association is as follows:

- to relieve persons who are in conditions of need, hardship or distress by reason of their social and economic circumstances;
- to reduce social exclusion;
- to promote the advancement of education and learning, including training in skills relevant to securing employment;
- to advance public education and involvement in the arts;
- to provide facilities for public recreation or other leisure time occupation in the interests of social welfare with the object of improving their conditions of life;
- to promote such other charitable purposes for the general benefit of the public resident in Lambeth and the Greater London Area

Services throughout the year

High Trees produces an Impact Report each year which gives the full details of our work throughout the year. This can be found at www.high-trees.org/impact

Trustees' responsibilities in relation to the financial statements

The Trustees, as directors, are required by company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure for that period. In preparing those financial statements, the management committees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

Statement as to disclosure to our auditors

Brookfield and Co were reappointed as the charity's auditors at the Trustee Board Meeting in July 2023.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015) and in accordance with the special provisions of part VII of the companies Act 1985 relating to small entities.

In so far as the trustees are aware at the time of approving our trustees' annual report: there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Trust's auditor is unaware, and the trustees, having made enquiries of fellow directors and the Trust's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Management Committee and signed on its behalf by:

.....
Ewa Pawliczko
Treasurer

High Trees Community Development Trust
Independent Auditors' Report
to the trustees of High Trees Community Development Trust

We have audited the financial statements of High Trees Community Development Trust for the period ended 31 August 2023 which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes. These 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 for smaller Entities published on 16/7/14, the FRSSE (effective January 2015) and the Companies Act 2006, under the historical cost convention and in accordance with the accounting policies set out in the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the trustees of the charitable company, as a body, in accordance with the requirements of the Charities Act. Our audit work has been undertaken so that we might state to the trustees 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 liability to anyone other than the trustees as a body, for our audit work, for this report or for the opinions we have formed.

Respective responsibilities of trustees as directors and of the auditors

As described in the Statement of Trustees' Responsibilities, the charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and in accordance with the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008 .

We also report to you if, in our opinion, the Report of the Trustees is consistent with the financial statements, if the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the company is not disclosed.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

High Trees Community Development Trust
Independent Auditors' Report
to the trustees of High Trees Community Development Trust

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and in accordance with the Practice Note ' The Audit of Charities in the United Kingdom' , revised in December 2008 .

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the accounts.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

In accordance with the exemption provided by APB Ethical Standard – Provisions Available for Smaller Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

Opinion

In our opinion the Company's Financial Statements comply with the requirements of section 396 of the Companies Act 2006 and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and in particular:-

- a) The Income and Expenditure Account gives a true and fair view of the Income and Expenditure of the charity for the financial period ended on 31 August 2023 ; and
- b) The Balance Sheet gives a true and fair view , of the state of affairs of the charity as at 31 August 2023
- c) The Statement of Financial Activities gives a true and fair view of the charity's incoming resources and application of resources for the financial period ended on 31 August 2023.
- d) The financial statements have been prepared in accordance with the methods and principles required by Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 (as modified in June 2008) (The SORP) and those methods and principles have been followed;
- e) The information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

Signed by J A Brookfield, as senior statutory auditor
on behalf of
Brookfield & Co
Chartered Accountants
Registered auditors
18 Concanon Rd
London
SW2 5TA

The date upon which our opinion is expressed is :-
26 April 2024

High Trees Community Development Trust
Statement of Financial Activities
for the year ended 31 August 2023

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2023 £	2023 £	2023 £	2022 £
Incoming resources					
Voluntary Income	3 & 4	1,114,039	1,301,761	2,415,800	2,000,589
Income from Charitable Activities	5	39,823	-	39,823	41,772
Investment Income		3,007		3,007	91
<i>Refurbishment Grants</i>	6	-	85,666	85,666	620,271
Total incoming resources	£	1,156,869	1,387,427	2,544,296	2,662,723
Resources expended					
Costs of Generating Funds		28,000	-	28,000	24,000
Expenditure on Charitable Activities		660,151	1,301,761	1,961,912	1,676,595
Governance		3,513	-	3,513	4,842
<i>Grants allocated to Refurbishment</i>			85,666	85,666	620,271
Total resources expended	7&8	691,664	1,387,427	2,079,091	2,325,708
Net movement in funds		465,205	-	465,205	337,015
Reconciliation of funds					
Total funds brought forward		565,233	86,142	651,375	314,360
Total Funds carried forward	£	1,030,438	86,142	1,116,580	651,375

Designated Funds

£260,000 included in the unrestricted funds held has been designated by the Trustees to meet the cost of capital works of High Trees Community Buildings and £150,000 has been designated by the Trustees for the stability and maintenance of key partnerships, full details are given in the Trustee Report above, this leaves a total undesignated fund of £706,580.

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

The notes on pages 11 to 17 form an integral part of these accounts.

High Trees Community Development Trust
Statement of Financial Activities
for the year ended 31 August 2023

Income and Expenditure Account as required by the Companies Act
for the year ended 31 August 2023

	2023	2022
	£	£
Turnover	2,541,289	2,662,632
Direct costs of turnover	2,079,091	2,325,708
Operating Surplus	<u>462,198</u>	<u>336,924</u>
Interest receivable	3,007	91
Surplus on ordinary activities before taxation	<u>465,205</u>	<u>337,015</u>
Surplus for the financial year	<u>465,205</u>	<u>337,015</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>465,205</u>	<u>337,015</u>

All activities derive from continuing operations

The notes on pages 11 to 17 form an integral part of these accounts.

High Trees Community Development Trust
Company Number 3573630
Balance Sheet
as at 31 August 2023

	Notes	2023 £	31st March 2022 £
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets	11	686,026	689,404
Less : Refurbishment Grants received	14	(705,937) (19,911)	(620,271) 69,133
Current assets			
Debtors	12	82,724	33,390
Cash at bank and in hand		1,817,833	1,273,079
Total current assets		<u>1,900,557</u>	<u>1,306,469</u>
Creditors :			
Amounts due within one year	13	(764,066)	(724,227)
Net Current Assets		<u>1,136,491</u>	<u>582,242</u>
Total assets less current liabilities		<u>£ 1,116,580</u>	<u>£ 651,375</u>
The funds of the charity :			
Unrestricted income funds		1,030,438	565,233
Restricted income funds			
Restricted revenue accumulated funds		86,142	86,142
Total charity funds		<u>£ 1,116,580</u>	<u>£ 651,375</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for the circulation to members of the company.

The notes on pages 11 to 17 form an integral part of these accounts.

Ewa Pawliczko
Approved by the trustees on 26 April 2024

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2023

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention and on a going concern basis, which is dependent upon the availability of adequate continued funding. The nature of the charity's funding is inherently uncertain as it is only agreed by the funding bodies every one to three years. Should grant funding be discontinued in future years, the charity would have to find other sources of funding, or significantly curtail its activities.

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 for Smaller Entities published on 16/7/14, The Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Incoming Resources

Incoming resources are included in the SOFA when the charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient certainty.

Where incoming resources have related expenditure (as with fundraising for contract income), the incoming resources and related expenditure are stated gross in the SOFA. Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the funds. The value of any volunteer help received is not included in the accounts, but is described in the Trustee's annual report. Investment income is included when receivable

Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Resources expended include attributable VAT which cannot be recovered.

Resources expended comprise the following;

Charitable expenditure

Costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Support costs

Include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources e.g. Staff costs by the time spent and other costs by their usage

Governance costs

Include costs on the preparation and examination of statutory accounts, the costs of Trustee

Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Tangible Fixed Assets, Depreciation and Amortisation

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis at an annual rate of 25%.

The refurbishment of the property (net of capital grants received) is written off over the remaining lease period after the premises were re-occupied.

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2023

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Legal status of the Trust

The trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part.

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2023

2 Investment Income			2023	2022
			£	£
Bank deposit interest received			3,007	91
3 Voluntary Income - Grants, Contracts for and Donations (excluding Partnerships)				
	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Cross Service				
Berkeley Charitable Foundation - Resilience Fund	903	17,166	18,069	-
City Bridge Trust - Cost of Living	4,280		4,280	-
Guy's and St Thomas' Charity - Impact on Urban Health	9,234	175,449	184,683	152,351
Henry Smith Charity - Learner Support	1,905	36,195	38,100	-
Power to Change Trust	7,000		7,000	-
Lambeth Council - Warm Spaces	1,000		1,000	-
Walcot Foundation Cost of living	5,000		5,000	-
Tudor Trust	2,250	42,750	45,000	33,000
Lambeth Council - Vaccine Hesitancy	-	-	-	20,000
Children, Young People and Families				
Lambeth - Youth and Play Commissioning	73,876		73,876	81,334
BBC Children in Need	2,979	56,596	59,575	42,133
Lambeth - Youth & Play Holiday Programmes	34,704		34,704	-
Berkeley Charitable Foundation	-	-		24,356
Small Grants & Contract (less than £10k)	756	14,368	15,124	10,358
Education and Training				
City Bridge Trust	2,667	50,683	53,350	31,650
Lambeth Council - Adult Learning	363,346	-	363,346	240,604
Lambeth Council - Public Health	10,000		10,000	
Lambeth Council - Housing	36,626	-	36,626	36,894
Employment and Careers				
Berkeley Charitable Foundation	-	-	-	2,000
GLA - Advice in Community Settings	29,031		29,031	
Henry Smith Charity	1,729	32,855	34,584	56,000
John Lewis	-	-	-	13,000
Postcode Lottery	-	-	-	6,500
Lambeth Council - Youth Hubs	38,957	-	38,957	49,050
Walcot Foundation	21,313	24,945	46,258	44,595
Small Grants & Contract (less than £10k)	9,459		9,459	9,654
Community Action				
Trust for London	3,000	57,000	60,000	61,250
Walcot Foundation	-	10,000	10,000	
Covid 19				
Barclays	-	-	-	25,000
National Lottery Community Fund - Covid response	-	-	-	8,326
Core	14,345	-	14,345	
Individual Donations/Fundraising	295	-	295	537
	674,655	518,007	1,192,662	948,592

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2023

4 Voluntary Income - Partnership Funding

High Trees play the role of lead partner in several of our active partnerships, and some of the money received from funders is then paid out directly to our partner organisations. Of the £1,223,138 received in 2022 – 2023, £619,673 was paid out directly to partner organisations and a further £353,961 was spent on co-ordinating the partnerships (including employing staff to work across the partnership organisations, High Trees staff co-ordinating the partnerships, joint training of staff, monitoring and evaluation of the partnerships delivery and capacity building support for smaller partnership organisations). The balance of this funding - £249,504 - was spent on our own charitable activities directly funded by the partnership grants received.

Partnership Funding	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Building Young Brixton				
Greater London Authority	377,316	-	377,316	217,637
Esmee Fairbairn Foundation	-	90,123	90,123	30,041
National Lottery Community Fund	-	317,469	317,469	311,021
City Bridge Trust		106,000	106,000	47,750
Place for All				
National Lottery Community Fund	-	46,696	46,696	155,669
Lambeth Peer Action Collective				
Youth Endowment Fund Charitable Trust	-	198,329	198,329	223,779
Young Tulse Hill				
Greater London Authority - Violence Reduction Unit	62,068	-	62,068	66,100
Lambeth Hubs				
Lambeth Council	-	19,315	19,315	-
UK Research and Innovation (UKRI)	-	5,822	5,822	-
	<u>439,384</u>	<u>783,754</u>	<u>1,223,138</u>	<u>1,051,997</u>
Total Voluntary Income	<u>1,114,039</u>	<u>1,301,761</u>	<u>2,415,800</u>	<u>2,000,589</u>

High Trees grant funding works on a full cost recovery model, which is written into all grant application as our overhead costs and equates to approximately 10% of grant budgets. From this allocation High Trees aims to designate half (5% of each grant) to build up organisational reserves, where full cost recovery allows us to do so.

5 Income from Charitable Activities	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Rental Income	31,102	-	31,102	13,635
Paid for Courses	5,720	-	5,720	13,100
Other Income	3,001	-	3,001	15,037
	<u>39,823</u>	<u>-</u>	<u>39,823</u>	<u>41,772</u>
6 Income from Capital grants				
Received in the year			85,666	620,271
			<u>85,666</u>	<u>620,271</u>

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2023

7 Analysis of Resources Expended

	Total Funds 2023	Total Funds 2022
	£	£
Staff costs (Project and delivery)		
- Payroll costs	1,094,055	847,685
- Tutor and training costs, staff development and other Misc staff costs	149,696	117,145
Other delivery costs	641,432	643,249
Building costs including repairs and running costs	64,199	28,575
IT, telephones and equipment	21,290	23,412
Publicity and communications	-	5,310
Awarding bodies, Professional fees, Memberships and subscriptions	10,807	4,090
Depreciation	3,378	1,170
Sundry Overheads	5,055	26,528
Interest on Social Impact Loan	-	3,431
Trustee and governance costs	13	868
Audit fee	3,500	3,974
Sub-total	1,993,425	1,705,437
 Grants allocated to Refurbishment	 85,666	 620,271
	2,079,091	2,325,708

8 Analysis of project costs, governance and other support costs

	Basis of apportionment	Charitable activities	Fundraising function	Governance function	Total
		£	£	£	£
Service and Running Costs	Allocated on time	1,215,751	28,000	-	1,243,751
Other delivery costs	Pro rata to staff full-time equivalents	746,161	-	-	746,161
Statutory audit fees	Governance	-	-	3,500	3,500
Trustee and governance costs		-	-	13	13
		1,961,912	28,000	3,513	1,993,425

9 Analysis of staff costs and trustee remuneration and expenses

	2023	2022
	£	£
Delivery and Running costs - Staffing	1,094,055	770,260
Tutor and trainer costs	98,939	86,188
Staff development and other Misc. staff costs	50,757	30,957
	£ 1,243,751	964,830

Numbers of full time employees or full time equivalents

	2023	2022
Engaged on charitable activities	25	25

There were 2 employees with emoluments in excess of £60,000 per annum (2022: nil)
Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2022: £nil)
They were reimbursed expenses of £Nil during the year (2022: £Nil) No charity trustee received payment for professional or other services supplied to the charity (2022: £Nil).

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2023

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Leasehold Improvements	Office Equipment	Total £
Asset cost, valuation or revalued amount			
At 1 September 2022	685,894	4,680	690,574
Additions in the year	-	-	-
At 31 August 2023	685,894	4,680	690,574
Accumulated depreciation and impairment provisions			
At 1 September 2022	-	1,170	1,170
Depreciation charge for the year	2,500	878	3,378
At 31 August 2023	2,500	2,048	4,548
Net book value			
At 31 August 2023	£ 683,394	2,632	686,026
At 31 August 2022	£ 685,894	3,510	689,404

12 Debtors

	2023 £	2022 £
Trade debtors	£ 82,724	33,390

13 Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors and accruals	52,561	5,000
Taxation and social security	22,239	29,616
Deferred income/grants in advance	689,266	689,611
	£ 764,066	724,227
	2023 £	2022 £

14 Refurbishment Grants received

At 1 September 2022	620,271	-
Received in the year	85,666	620,271
At 31 August 2023	£ 705,937	620,271

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2023

15 Analysis of net assets between funds

	General Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	686,026	686,026
Less : Refurbishment Grants received		(705,937)	(705,937)
Cash at bank and in hand	947,714	870,119	1,817,833
Other current assets	82,724	-	82,724
Other current liabilities	-	(764,066)	(764,066)
Total	1,030,438	86,142	1,116,580

16 Capital commitments and related party transactions

The company had capital commitments of £Nil as at 31 August 2023 (2022; 33,940). There were no related party transactions during the year (2022; None)

17 Post-balance sheet events

There were no events after the date of the balance sheet that the Trustees consider should be disclosed in these accounts.

HIGH TREES COMMUNITY DEVELOPMENT TRUST

England & Wales - Charity number 1079581

Accounts

Registered Charity Number
1079581

Registered Company Number
3573630

High Trees Community Development Trust
(a company limited by guarantee)

Report and Financial Statements

For The Year Ended

31 August 2022



High Trees Community Development Trust
Report and accounts
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High Trees Community Development Trust
Company Information

High Trees Community Development Trust has charitable status and is a company limited by guarantee and not having a share capital.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees serving during the year were:

Ewa Pawliczko (Treasurer)
Saleha Jaffer
Terry Curtis
Sina Taiwo
Julie Say

Senior staff members to whom day-to-day management of the trust is delegated by the trustees

Anna Coffey
Grace English

Auditors

Brookfield & Co
18 Concanon Rd
London
SW2 5TA

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Registered office

220 Upper Tulse Hill
London
SW2 2NS

Company registration number

3573630

Charity registration number

1079581

High Trees Community Development Trust for the year ended 31 August 2022

Structure, Governance and Management of High Trees Community Development Trust

Governing Document

High Trees Community Development Trust is a registered company limited by guarantee and a registered charity. It has a memorandum and articles document providing the framework for the focus of work.

Recruitment and appointment of Management Committee

The company Directors are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Management Committee. New trustees are recruited by advertising of vacant positions through local networks in Lambeth and by targeting individuals involved in the Trusts activities who complement the current skills set on the Board, who then fill out an application form and the relevant declarations of interest. Any new trustee appointment is subject to a vote by the board.

Risk Management

High Trees undertakes a bi-annual risk assessment which includes risk associated with buildings, personnel and finances. This is recorded as a matrix which also grades the risk and notes how this risk will be managed. A bi-annual review of the risk assessment is made every other year by the Co-CEOs and presented to the trustees for analysis and agreement. Where appropriate, systems or procedures have been established to mitigate against risks that High Trees faces. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. We also undertake risk assessment and contingency planning for funders in line with their good practice requirements and with partner organisations before starting projects with them.

Organisational Structure and Management

High Trees has a management committee of 6 members at March 2023 who meet bi-monthly as a board, and quarterly as sub-committees, and are responsible for the strategic direction and policy of the charity.

The Co-CEO's, Anna Coffey and Grace English, co-ordinate the day-to-day work of High Trees on behalf of the trustees. The Co-CEO's report to the board of trustees. The Co-CEO's take day-to-day financial and personnel decisions. Recommendations are presented to the board at the bi-monthly board meetings at the end of a CEO report. Decisions made by the trustees include decisions on spend of amounts of money over £50,000, on adopting the accounts, budgets and the strategic plans and policies.

Reserves Policy

High Trees have revised our reserves policy in light of the current economic climate to move towards holding reserves of 6 months Operational Costs, which includes staffing, but does not include the cost of our freelance tutors and trainers who are commissioned only to deliver our courses. This amount is recalculated each financial year, and as of March 2023 is £642,000 (representing Operational Costs of £107,000 per month). This money is set aside to guarantee the organisations ongoing stability, to ensure that any changes in the funding climate are able to be managed, and to ensure that should funding for certain programmes or projects reach an end High Trees are able to continue to offer provision where appropriate while further funding is sought, only discontinuing much needed services if this proves impossible.

This year represents a change in our reserve policy (from 3 months Operational Costs to 6 months Operational Costs) and we hope to reach this increased milestone in the next 2 financial years.

Financial Review

High Trees have ended the year with a surplus of £651,375 of which £337,015 was generated this financial year. For the following financial year, £150,000 of the unrestricted funds carried forwards has been designated to complete the capital refurbishment of our learning centre. This leaves High Trees with a current undesignated reserve of £501,375.

A greater reserve was built up in the 2021-22 Financial Year than previous financial years as a result of a smaller than planned for staff team. The growth of the organisation over the past 6 years in particular has necessitated the creation of several roles that support the operations of the organisation rather than primarily undertake service delivery-these roles relate to the management of our buildings, finance, HR and communications. In line with many organisations in our sector, High Trees have struggled to recruit suitable candidates for many of these posts and therefore the money set aside (£168,000 over the year) to finance these has not been spent. Although the opportunity to build our reserves is always welcome, not having the appropriate staff to cover these roles has created considerable strain on the operational staff who have needed to cover this work, and our priority is to ensure we have a full staff team going forward, which will result in less of an underspend on staffing. Plans to gradually build our organisational reserves continue.

Designated Reserves

Although the Capital Refurbishment of High Trees Hub is mainly complete, the work has overrun into the current financial year, and a sum of £150,000 has been set aside to ensure this work is complete. As of 31 January 2023, £68,334.06 of this designated fund has been spent.

Mission Statement

Connecting with people and communities to strengthen skills and build stronger voices.

Our Values are:

Collaborative
Inclusive
Responsive
Supportive
Rooted

Objectives and Activities

The summary of objects as set out in the High Trees Memorandum of Association is as follows:

- to relieve persons who are in conditions of need, hardship or distress by reason of their social and economic circumstances;
- to reduce social exclusion;
- to promote the advancement of education and learning, including training in skills relevant to securing employment;

- to advance public education and involvement in the arts;
- to provide facilities for public recreation or other leisure time occupation in the interests of social welfare with the object of improving their conditions of life;
- to promote such other charitable purposes for the general benefit of the public resident in Lambeth and the Greater London Area

Services throughout the year

High Trees work is underpinned by an understanding that the individuals and communities in our local area face multiple long-standing structural disadvantages and inequalities which impact on their lives. Our services are aimed at addressing these through building the skills, voice and capacity of individuals and communities. We deliver services across five interlinked areas: (1) Community Education & Training (2) Employment & Career Support (3) Children, Young People & Family Services (4) Community Action (5) Partnerships

Between September 2021 and August 2022 we worked with 1700 individual beneficiaries (and increase from the previous year when we worked with 1262). Our services are open to all residents who need them and we carefully monitor who access our services to ensure that we are reaching those who need us most and to ensure that all groups have an equal chance of achieving the outcomes they are aiming for when they access our services. Last year the people who accessed our services were 60% female (and 38% male), 79% of participants came from a Minority Ethnic Background and 76% of our participants live in Lambeth.

Community Education & Training: We specialise in delivering adult education in community to provide individuals with the skills they need for work and life, including ESOL, English & Maths functional skills, Community organising, ICT, vocational courses and employment preparation.

From September 2021 – August 2022 we ran 77 courses with 559 unique learners. Of these 559 learners, 70% learners did one course, 14% learners did two courses, 11% learners did three courses and 5% learners did more than three courses. 115 of these learners successfully completed an accredited course, gaining 173 separate qualifications. 78% of these learners were in receipt of benefits, 70% of learner's had a main language other than English, 12% were refugees or asylum seekers and 22% were single parents. 34% of learners had no qualifications when they registered with us. Last year saw a significant increase in our ESOL provision, which is represented in the demographics of our learners.

Employment & Careers Support: providing person-centered employment support for Lambeth priority groups including young adults aged 18-30 those aged 50+ and individuals with long-term health conditions to improve their economic position through sustainable employment opportunities and career progression.

Between September 2021 and August 2022, 237 individuals accessed our employment services, with 96 participants attending more than three one-to-one sessions with one of our employment advisors and 60 of those beneficiaries (63%) moving into employment

Children, Young People & Family Services: working on the basis of early intervention, we deliver a range of services from Tulse Hill Adventure Playground for 8-16 year olds (16-19 years through our youth leadership & work experience programme) focused on play, study and social action aimed at improving the aspirations and wellbeing of children and young people, and strengthen families. We also deliver coaching in local secondary schools and deliver a young leaders programme for our young people aged 16-19 developing youth leadership & providing paid work experience and employment support.

Between September 2021 and August 2022 we worked with 292 children and young people, of which 167 were accessing our services for the first time. 246 children and young people took part in Adventure Play sessions, 54 young people took part in our 1:1 or group coaching in local schools, 17 young leaders took part in paid work experience as part of our young leaders' scheme and 18 under 5's attended ESOL Learn & Play with their parents. 69% of the children and young people accessing our services live in social housing and 58% lived in a household with parents on benefits

Community Action: we nurture and capacity build individuals and community groups to develop advocacy skills and empower them to take collective community action on issues that affect them, whilst also improving representation in decision making. We do this through listening campaigns, 1:1 support, community organising training and working with local communities to carry out peer research on issues that impact them.

Throughout the year 218 adults took part in listening and engagement activities facilitated by the community action team (door knocking, one to one meetings, external meetings, phone calls). 54 community leaders from The Fields Estate & Tulse Hill Estate received mentoring support and 17 people took part in a Community Action training course.

Working with children and young people, 12 Peer Researchers were trained and supported to carry out research with the Lambeth Peer Action Collective resulting in 418 children and young people taking part in this research (106 taking part in one to one interviews, 231 taking part in schools' workshops and 47 taking part in group 'Talk it Out' sessions)

Partnerships: partnership working and collaboration is central to High Trees' approach and we aim to develop and grow local partnerships of community organisations to adopt and embed systemic approaches to tackling the challenges faced by the individuals we support, through joined up working.

High Trees are leading members of some of Lambeth's most impactful voluntary and community sector partnerships.

We drive strategic alliances between local community and grassroots organisations, enabling joint strategy building and decision making. Our partnerships are based on shared values, equity and a practice of continual learning.

Building Young Brixton

Led by High Trees and set up in 2016, Building Young Brixton is a consortium of eight Lambeth-based youth service providers focused on creating opportunities for young people to thrive.

The consortium enables young people to access personal and skills development, education and career support, play, sports and therapeutic interventions. Between September 2021 and August 2022, Building Young Brixton supported more than 1800 young people to improve their wellbeing, build positive relationships and increase civic participation through integrated youth service delivery. Over the past year, partners have continued to evolve our collaborative working practices, strategically sharing resources and developing collective plans to meet young people's needs.

Partners: Marcus Lipton Community Enterprise, Ebony Horse Club, Baytree Centre, IRMO, Juvenis, Grove Adventure Playground, Spiral Skills, High Trees

Lambeth Community Hubs Network

The Lambeth Community Hub Network formed in 2015 as a collective of well-established charities in Lambeth, all providing placed based provision to a wide range of Lambeth residents.

Lambeth Hubs support a thriving community, which includes access to educational, creative, and social space for all residents of the borough. We aim to use our collective experience and capacity to enable the sharing of best practice, our strengths, and learnings for the benefit of our beneficiaries and the wider VCS sector. Over the past year the Hubs have launched a new website hosting a small online library, which includes a range of templates, checklists and guides for Lambeth community organisations and charities who occupy physical premises

Partners: High Trees, Longfield Hall, Stockwell Partnership, WeAre336 and Slade Gardens Adventure Playground

Place For All

Led by High Trees, Place For All works towards a more equal and inclusive Lambeth by developing communities' skills for life, work, and civic participation. The partnership sees High Trees collaborate with the Baytree Centre and Indo-American Refugee Organisation (IRMO) to develop practical systems and referral routes as well as learning and best practice across our education, employment and advice services. Across the partnership, over 1000 individuals were supported in 2021-22.

In the light of heightened economic insecurity, we set a particular focus on our advice services, and successfully raised £50,000 from the GLA to deliver welfare advice across our own community sites as well as neighboring Children Centres', foodbanks and religious sites, broadening our reach to communities in need.

Partners: High Trees, IRMO, Baytree

Young Tulse Hill

Led by High Trees, Young Tulse Hill is a locality-based partnership aimed at improving the coordination, integration and joint working of local youth & play providers in Tulse Hill Ward. Partnership members include St Matthew Project, LEAP, High Trees and working with local Tenants and Residents Association. Through the partnership 280 young people were supported through the network of youth services offered.

Lambeth Peer Action Collective

Lambeth Peer Action Collective are a collective of young people and youth organisations working to create a future free from violence in Lambeth. Supported by High Trees, 12 peer researchers have carried out a research project with 418 of their peers to explore the root causes, impact and potential solutions to the issue of youth violence in Lambeth. The Collective are now working with their peers, supporting them to take social action on issues identified in the research.

Partners: High Trees, Juvenis, Spiral Skills, IRMO, MLCE and St Matthew's Project

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees, as directors, are required by company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure for that period. In preparing those financial statements, the management committees have:

selected suitable accounting policies and then applied them consistently;
made judgements and estimates that are reasonable and prudent;
stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
prepared the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

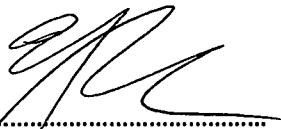
Statement as to disclosure to our auditors

Brookfield and Co were reappointed as the charity's auditors at the Annual General Meeting in November 2018.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015) and in accordance with the special provisions of part VII of the companies Act 1985 relating to small entities.

In so far as the trustees are aware at the time of approving our trustees' annual report: there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Trust's auditor is unaware, and the trustees, having made enquiries of fellow directors and the Trust's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Management Committee and signed on its behalf by:


.....
Ewa Pawliczko
Treasurer

31/3/23

**High Trees Community Development Trust
Independent Auditors' Report
to the trustees of**

High Trees Community Development Trust

We have audited the financial statements of High Trees Community Development Trust for the period ended 31 August 2021 which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes. These 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 for smaller Entities published on 16/7/14, the FRSE (effective January 2015) and the Companies Act 2006, under the historical cost convention and in accordance with the accounting policies set out in the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the trustees of the charitable company, as a body, in accordance with the requirements of the Charities Act. Our audit work has been undertaken so that we might state to the trustees 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 liability to anyone other than the trustees as a body, for our audit work, for this report or for the opinions we have formed.

Respective responsibilities of trustees as directors and of the auditors

As described in the Statement of Trustees' Responsibilities, the charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and in accordance with the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

We also report to you if, in our opinion, the Report of the Trustees is consistent with the financial statements, if the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the company is not disclosed.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

**High Trees Community Development Trust
Independent Auditors' Report
to the trustees of**

High Trees Community Development Trust

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and in accordance with the Practice Note 'The Audit of Charities in the United Kingdom', revised in December 2008.

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the accounts.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

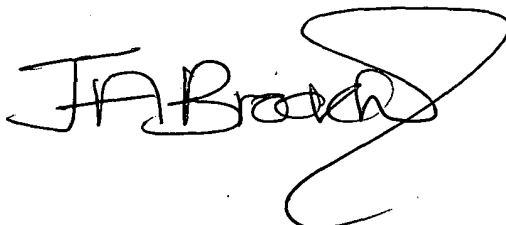
In accordance with the exemption provided by APB Ethical Standard – Provisions Available for Smaller Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

Opinion

In our opinion the Company's Financial Statements comply with the requirements of section 396 of the Companies Act 2006 and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and in particular:-

- a) The Income and Expenditure Account gives a true and fair view of the Income and Expenditure of the charity for the financial period ended on 31 August 2021; and
- b) The Balance Sheet gives a true and fair view, of the state of affairs of the charity as at 31 August 2021
- c) The Statement of Financial Activities gives a true and fair view of the charity's incoming resources and application of resources for the financial period ended on 31 August 2021.
- d) The financial statements have been prepared in accordance with the methods and principles required by Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 (as modified in June 2008) (The SORP) and those methods and principles have been followed;
- e) The information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

Signed by J A Brookfield, as senior statutory auditor
on behalf of
Brookfield & Co
Chartered Accountants
Registered auditors
18 Concanon Rd
London
SW2 5TA



The date upon which our opinion is expressed is :-
31 March 2023

High Trees Community Development Trust
Statement of Financial Activities
for the year ended 31 August 2022

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2022 £	2022 £	2022 £	2021 £
Incoming resources					
Voluntary Income	4	303,035	1,697,554	2,000,589	1,845,345
Income from charitable activities	6	41,772	-	41,772	51,097
Investment Income		91		91	857
Capital Grants			620,271	620,271	-
Total incoming resources	£	344,898	2,317,825	2,662,723	1,897,299
Resources expended					
Costs of Generating Funds		24,000	-	24,000	24,000
Expenditure on charitable activities		-	1,676,595	1,676,595	1,643,654
Governance		4,842	-	4,842	11,125
<i>Capital grants allocated to Refurbishment</i>			620,271	620,271	-
Total resources expended	£	28,842	2,296,866	2,325,708	1,678,779
Net movement in funds		316,056	20,959	337,015	218,520
Reconciliation of funds					
Total funds brought forward		249,177	65,183	314,360	95,840
Total Funds carried forward	£	565,233	86,142	651,375	314,360

All Restricted Funds were used for the purposes for which they were provided and outcomes for each project are reviewed in detail in the Trustees report at page 2 above

Designated Funds

£150,000 included in the unrestricted funds held has been designated by the Trustees to meet the cost of the Capital Refurbishment of the High Trees Learning Centre which is being undertaken in the 2022-23 Financial Year, leaving a total of undesignated funds of £501,375.

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

The notes on pages 13 to 17 form an integral part of these accounts.

High Trees Community Development Trust
Statement of Financial Activities
for the year ended 31 August 2022

Income and Expenditure Account as required by the Companies Act
for the year ended 31 August 2022

	2022 £	2021 £
Turnover	2,662,632	1,896,442
Direct costs of turnover	2,325,708	1,678,779
Operating Surplus	<u>336,924</u>	<u>217,663</u>
Interest receivable	91	857
Surplus on ordinary activities before tax	<u>337,015</u>	<u>218,520</u>
Surplus for the financial year	<u>337,015</u>	<u>218,520</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>337,015</u>	<u>218,520</u>

All activities derive from continuing operations

The notes on pages 13 to 17 form an integral part of these accounts.

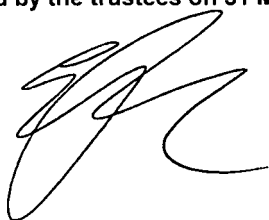
High Trees Community Development Trust
Company Number 3573630
Balance Sheet
as at 31 August 2022

	Notes	2022 £	31st March 2021 £
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets	11	689,404	4,680
Current assets			
Debtors	12	33,390	161,671
Cash at bank and in hand		<u>1,273,079</u>	<u>1,038,338</u>
Total current assets		<u>1,306,469</u>	<u>1,200,009</u>
Creditors:-			
amounts due within one year	13	(724,227)	(731,329)
Net Current Assets		<u>582,242</u>	<u>468,680</u>
Deferred Capital Grants		(620,271)	-
Creditors:-			
amounts due after more than one year	15	-	(159,000)
Total assets less current liabilities		<u>£ 651,375</u>	<u>£ 314,360</u>
The funds of the charity :			
Unrestricted income funds		565,233	314,360
Restricted income funds			-
Restricted revenue accumulated funds		86,142	0
Total charity funds		<u>£ 651,375</u>	<u>£ 314,360</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for the circulation to members of the company.

The notes on pages 13 to 17 form an integral part of these accounts.

Ewa Pawliczko
Approved by the trustees on 31 March 2023



High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2022

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention and on a going concern basis, which is dependent upon the availability of adequate continued funding. The nature of the charity's funding is inherently uncertain as it is only agreed by the funding bodies every one to three years. Should grant funding be discontinued in future years, the charity would have to find other sources of funding, or significantly curtail its activities.

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 for Smaller Entities published on 16/7/14, The Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Incoming Resources

Incoming resources are included in the SOFA when the charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient certainty.

Where incoming resources have related expenditure (as with fundraising for contract income), the incoming resources and related expenditure are stated gross in the SOFA. Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the funds. The value of any volunteer help received is not included in the accounts, but is described in the Trustee's annual report. Investment income is included when receivable

Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Resources expended include attributable VAT which cannot be recovered.

Resources expended comprise the following:

Charitable expenditure

Costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Support costs

Include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources e.g. Staff costs by the time spent and other costs by their usage

Governance costs

Include costs on the preparation and examination of statutory accounts, the costs of Trustee meetings and costs of any legal advice to the Trustees on governance or constitutional matters

Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity

Tangible Fixed Assets, Depreciation and Amortisation

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis at an annual rate of 25%.

The refurbishment of the property will be written off over the remaining lease period after the premises are re-occupied.

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2022

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Legal status of the Trust

The trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

2 Surplus for the financial year

This is stated after charging :-	£	£
Bank Interest payable	-	-
Audit fee (Brookfield & Co)	3,974	4,100
Payroll and book-keeping Services	1,792	1,368

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part.

3 Investment Income

	2022	2021
	£	£
Bank deposit interest received	91	857

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2022

4 Voluntary Income - Grants, Contracts for and Donations (excluding Partnerships)

	Unrestricted Funds	Restricted Funds	Total 2022 £	2021 £
Cross Service				
Impact on Urban Health	-	152,351	152,351	83,288
Tudor Trust	-	33,000	33,000	18,500
Lambeth Council - Vaccine Hesitancy	-	20,000	20,000	-
Children, Young People and Families				
Children in Need	-	42,133	42,133	58,577
L&Q Foundation	-	-	-	29,663
Lambeth Council - Youth & Play Commissioning	-	81,334	81,334	68,043
The Berkeley Foundation	-	24,356	24,356	9,673
Small Grants & Contract (less than £10k)	-	10,358	10,358	31,097
Education and Training				
City Bridge Trust	-	31,650	31,650	48,100
Lambeth Council - Adult Learning	240,604	-	240,604	411,691
Lambeth Council - Housing	36,894	-	36,894	56,940
Small Grants & Contract (less than £10k)	-	-	-	17,457
Employment and Careers				
Battersea Power Station Foundation	-	-	-	40,000
The Berkeley Foundation	-	2,000	2,000	13,000
Henry Smith	-	56,000	56,000	18,000
John Lewis	-	13,000	13,000	12,000
Postcode Lottery	-	6,500	6,500	13,500
Lambeth Council - Youth Hubs	-	49,050	49,050	-
The Walcot Foundation	-	44,595	44,595	37,861
Small Grants & Contract (less than £10k)	-	9,654	9,654	7,052
Social Action				
Trust for London	-	61,250	61,250	28,500
Covid 19				
Barclays	25,000	-	25,000	75,000
City Bridge Trust	-	-	-	34,079
Connecting Tulse Hill Crowdfunder	-	-	-	17,845
Impact on Urban Health	-	-	-	27,544
National Lottery - Covid response	-	8,326	8,326	91,586
Walcot Foundation	-	-	-	24,447
Small Grants & Contract (less than £10k)	-	-	-	15,970
Individual Donations/Fundraising	537	-	537	4,568
	<u>303,035</u>	<u>645,557</u>	<u>948,592</u>	<u>1,293,981</u>

5 Voluntary Income - Partnership Funding

High Trees play the role of lead partner in several of our active partnerships, and some of the money received from funders is then paid out directly to our partner organisations. Of the £1,051,997 received in 2021 – 2022, £564,082.19 was paid out directly to partner organisations and a further £271,856 was spent on co-ordinating the partnerships (including employing staff to work across the partnership organisations, High Trees staff co-ordinating the partnerships, joint training of staff, monitoring and evaluation of the partnerships delivery and capacity building support for smaller partnership organisations). The balance of this funding - £171,058.81 - was spent on our own charitable activities directly funded by the partnership grants received.

Partnership Funding

Building Young Brixton

Greater London Authority	-	217,637	217,637	371,906
Esme Fairbairn Foundation	-	30,041	30,041	-
National Lottery Communities Fund	-	311,021	311,021	179,458

Place for All

National Lottery Communities Fund	-	155,669	155,669	-
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Cornerstone

City Bridge Trust	-	47,750	47,750	-
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Lambeth Peer Action Collective

Youth Endowment Foundation	-	223,779	223,779	-
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Young Tulse Hill

Greater London Authority - Violence Reduction Unit	-	66,100	66,100	-
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Total Voluntary Income

-	1,051,997	1,051,997	551,364
<u>303,035</u>	<u>1,697,554</u>	<u>2,000,589</u>	<u>1,845,345</u>

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2022

6 Income from charitable activities		2022	2021
		£	£
Rental Income	13,635	13,635	18,576
Paid for Courses	13,100	13,100	
Other Income	15,037	15,037	32,521
	<u>41,772</u>	<u>41,772</u>	<u>51,097</u>

7 Analysis of Resources Expended

	Total Funds 2022	Total Funds 2021
	£	£
Staff costs (Project and delivery)		
- Payroll costs	847,685	950,222
- Tutor and training costs, staff development and other Misc staff costs	117,145	121,503
Other delivery costs	643,249	468,356
Building costs including repairs and running costs	28,575	69,923
IT, telephones and equipment	23,412	30,471
Publicity and communications	5,310	1,578
Awarding bodies, Professional fees, Memberships and subscriptions	4,090	22,374
Depreciation	1,170	
Sundry Overheads	26,528	3,227
Interest on Social Impact Loan	3,431	-
Trustee and governance costs	868	7,025
Audit fee	3,974	4,100
	<u>1,705,437</u>	<u>1,678,779</u>

8 Analysis of project costs, governance and other support costs

	Basis of apportionment	Charitable activities	Fundraising function	Governance function	Total
		£	£	£	£
Service and Running Costs Inc Staffing	Allocated on time	940,830	24,000	-	964,830
Other delivery costs	Pro rata to staff full-time equivalents	735,765	-	-	735,765
Statutory audit fees	Governance	-	-	3,974	3,974
Trustee and governance costs		-	-	868	868
		<u>1,676,595</u>	<u>24,000</u>	<u>4,842</u>	<u>1,705,437</u>

9 Analysis of staff costs and trustee remuneration and expenses

	2022	2021
	£	£
Delivery and Running costs - Staffing	847,685	872,797
Tutor and trainer costs	86,188	108,637
Staff development and other Misc. staff costs	30,957	12,866
	<u>£ 964,830</u>	<u>1,071,725</u>

Numbers of full time employees or full time equivalents

	2022	2021
Engaged on charitable activities	25	24

There were no employees with emoluments in excess of £60,000 per annum (2021: nil)

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2020: £nil) They were reimbursed expenses of £Nil during the year (2021: £Nil) No charity trustee received payment for professional or other services supplied to the charity (2021: £Nil).

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Leasehold Improvements	Office Equipment	Total
			£
Asset cost, valuation or revalued amount			
At 1 September 2021		4,680	4,680
Additions in the year	685,894		685,894
At 31 August 2022	<u>685,894</u>	<u>4,680</u>	<u>690,574</u>
Accumulated depreciation and impairment provisions			
Depreciation charge for the year		1,170	1,170
At 31 August 2022	<u>-</u>	<u>1,170</u>	<u>1,170</u>
Net book value			
At 31 August 2022	<u>£ 685,894</u>	<u>3,510</u>	<u>689,404</u>

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 August 2022

12 Debtors	2022 £	2021 £
Trade debtors	33,390	152,008
Other Debtors	-	9,663
	<u>£ 33,390</u>	<u>161,671</u>

13 Creditors: amounts falling due within one year	2022 £	2021 £
Other creditors and accruals	5,000	5,538
Taxation and social security	29,616	21,123
Social Impact Loan	-	21,000
Deferred income/grants in advance	689,611	683,668
	<u>£ 724,227</u>	<u>731,329</u>

14 Deferred Capital Grants	2022 £	2021 £
	<u>£ 620,271</u>	<u>0</u>

** The capital grants were in respect of the leasehold improvements, refer note 11 above. They will be written off to the SOFA over the period of the lease, on the same basis as the depreciation of those assets.

15 Creditors: amounts falling due after more than one year	2022 £	2021 £
Social Impact Loan	-	159,000

The loan was from Social Investment Business for a term of 5 years at an interest rate of 7% per annum, to be repaid in equal monthly installments from February 2022. The loan was to underwrite the capital refurbishment project and was repaid in full during the year.

16 Analysis of net assets between funds	General Funds	Restricted Funds	Total
	£	£	£
Tangible fixed assets	-	689,404	689,404
Cash at bank and in hand	462,710	810,369	1,273,079
Other current assets	33,390	-	33,390
Other current liabilities	-	(724,227)	(724,227)
Deferred Capital Grants	-	-	(620,271)
Total	<u>565,233</u>	<u>86,142</u>	<u>651,375</u>

17 Capital commitments and related party transactions

The company had capital commitments of £33,940 as at 31 August 2022 (2021: None). There were no related party transactions during the year (2021: None)

18 Post-balance sheet events

There were no events after the date of the balance sheet that the Trustees consider should be disclosed in these accounts

HIGH TREES COMMUNITY DEVELOPMENT TRUST

England & Wales - Charity number 1079581

Accounts

Registered Charity Number
1079581

Registered Company Number
3573630

High Trees Community Development Trust
(a company limited by guarantee)

Report and Financial Statements

For The Year Ended

31 August 2021

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COMPANIES HOUSE

High Trees Community Development Trust
Company Information

High Trees Community Development Trust has charitable status and is a company limited by guarantee and not having a share capital.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees serving during the year were:

Saleha Jaffer (Chair)
Terry Curtis (Treasurer)
Sina Taiwo
Nina Morris
Julie Say
Angela Mesdaghi - Resigned April 2020
Ewa Pawliczko

Senior staff members to whom day-to-day management of the trust is delegated by the trustees

Anna Coffey
Grace English

Auditors

Brookfield & Co
18 Concanon Rd
London
SW2 5TA

Bankers

The Co-operative Bank
PO Box 250
Skelmersdale
WN8 6WT

Registered office

220 Upper Tulse Hill
London
SW2 2NS

Company registration number

3573630

Charity registration number

1079581

High Trees Community Development Trust

The report of the trustees

for the period from 1 April 2020 to 31 August 2021

Structure, Governance and Management of High Trees Community Development Trust

Governing Document

High Trees Community Development Trust is a registered company limited by guarantee and a registered charity. It has a memorandum and articles document providing the framework for the focus of work.

Recruitment and appointment of Management Committee

The company Directors are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Management Committee. New trustees are recruited by advertising of vacant positions through local networks in Lambeth and by targeting individuals involved in the Trusts activities who complement the current skills set on the Board, who then fill out an application form and the relevant declarations of interest. Any new trustee appointment is subject to a vote by the board.

Risk Management

High Trees undertakes a bi-annual risk assessment which includes risk associated with buildings, personnel and finances. This is recorded as a matrix which also grades the risk and notes how this risk will be managed. A bi-annual review of the risk assessment is made every other year by the Co-CEOs and presented to the trustees for analysis and agreement. Where appropriate, systems or procedures have been established to mitigate against risks that High Trees faces. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. We also undertake risk assessment and contingency planning for funders in line with their good practice requirements and with partner organisations before starting projects with them.

Organisational Structure and Management

High Trees CDT has a management committee of 6 members at April 2022 who meet bi-monthly as a board, and quarterly as sub-committees, and are responsible for the strategic direction and policy of the charity. The Co-CEO's, Anna Coffey and Grace English, co-ordinate the day-to-day work of High Trees on behalf of the trustees. The Co-CEO's report to the board of trustees. The Co-CEO's take day-to-day financial and personnel decisions. Recommendations are presented to the board at the bi-monthly board meetings at the end of a CEO report. Decisions made by the trustees include decisions on spend of amounts of money over £50,000, on adopting the accounts, budgets and the strategic plans and policies.

Financial Review

High Trees have ended the year with reserves of £314,360 of which £218,520 was generated in this financial period. Plans to gradually build our organisational reserves continue. For the following financial year, £100,000 of the unrestricted funds carried forwards has been designated for the planned capital refurbishment of our learning centre.

High Trees Community Development Trust

The report of the trustees

for the period from 1 April 2020 to 31 August 2021

Reserves Policy

High Trees reserves policy is to hold reserves of 3 months Operational Costs, which includes staffing, but does not include the cost of our freelance tutors and trainers who are commissioned only to deliver our courses. This amount is recalculated each financial year, and as of April 2022 is £255,000 (representing Operational Costs of £85,000 per month).

High Trees took an actively financially conservative approach in this year as a measure to protect the organisation while the impact of the pandemic was assessed on both the organisation generally and our funding sources specifically. We also took the measure in light of the capital build of our main adult centre which is taking place in the 2021-22 Financial Year, and some of this reserve is made up of funds we have designated to meet the shortfall in funding to complete this project. A further factor was the growth in the organisation over the past 5 years, and the need to ensure this does not cause any financial instability or risk.

We do expect to spend a proportion of this reserve in the current financial year, on completing the capital refurbishment of our main learning centre (with £100,000 designated for this) and do not expect to build up our reserves at the same rate - ending our recruitment freeze on ancillary roles (which was considered financially prudent but has caused pressure on our staffing team) and expanding our services and activities where we identify unmet need that cannot be met via our restricted funds. We aim to end the 2021-22 Financial year with reserves within 20% of our reserve policy goal of 3 months Operational Costs and as of April 2022 are on track to do so.

Mission Statement

Connecting with people and communities to strengthen skills and build stronger voices.

Our Values are:

Collaborative
Inclusive
Responsive
Supportive
Rooted

Objectives and Activities

The summary of objects as set out in the High Trees Memorandum of Association is as follows:

- to relieve persons who are in conditions of need, hardship or distress by reason of their social and economic circumstances;
- to reduce social exclusion;
- to promote the advancement of education and learning, including training in skills relevant to securing employment;
- to advance public education and involvement in the arts;
- to provide facilities for public recreation or other leisure time occupation in the interests of social welfare with the object of improving their conditions of life;
- to promote such other charitable purposes for the general benefit of the public resident in Lambeth and the Greater London Area

Services throughout the year

High Trees provides an integrated service offer, designed to tackle different needs – open to all but targeted towards those who need us most. Our Interlinked service areas are:

Community Education & Training: We specialise in delivering adult education in community to provide individuals with the skills they need for work and life, including ESOL, English & Maths functional skills, Community organising, ICT, vocational courses and employment preparation.

High Trees Community Development Trust

The report of the trustees for the period from 1 April 2020 to 31 August 2021

From April 2020 – August 2021 we ran 89 courses with 610 unique learners with 160 learners completing accredited training and gaining a qualification.

Employment & Career Support: providing person-centered employment support for Lambeth priority groups including young adults aged 18-30 those aged 50+ and individuals with long-term health conditions to improve their economic position through sustainable employment opportunities and career progression.

From April 2020 – 31 August 2021 we supported 142 individuals with one to one employment support, with 51 individuals supported into employment. 73% individuals reported an increase in employability/ increased job readiness.

Children, Young People & Family Services: working on the basis of early intervention, we deliver a range of services from Tulse Hill Adventure Playground for 8-16 year olds (16-19 years through our youth leadership & work experience programme) focused on play, study and social action aimed at improving the aspirations and wellbeing of children and young people, and strengthen families. We also deliver coaching in local secondary schools and deliver a young leaders programme for our young people aged 16-19 developing youth leadership & providing paid work experience and employment support.

From April 2020 – August 2021 we worked with 250 children and young people, of which 185 were new to our services. 204 young people came to the adventure playground and 46 individuals received 1:1 or group coaching.

Community Action: we nurture and capacity build individuals and community groups to develop advocacy skills and empower them to take collective community action on issues that affect them, whilst also improving representation in decision making. We do this through listening campaigns, 1:1 support and community organising training. This year, the Community Action Team provided support to St. Martin's Tenant's and Resident's Association to set up and run a campaign for their social landlords to deal with a very serious damp affected residents over decades. High Trees worked intensively with the residents, resulting in them securing an Independent Damp report commissioned by the local authority. The report highlighted the necessity of £1.7m worth of repairs to be carried out over the next 10 years. If repairs are not carried out, Lambeth Council will be able to take legal action.

The team also supported a local resident concerned that local social housing tenants were being overcharged for their water bills. Despite raising this issue repeatedly, local agencies had not been responsive.

The Community Action Team helped the resident to find others who had also been affected and to build an organising group. Through personal networks, posters, stalls and knocking on doors, Justice for Housing Association Tenants was formed. The group have now formalised their demands, created a website, appeared in the South London press, conducted a petition which currently has over 100 signatures and have started working with a local Councillor. One Housing Association have already guaranteed escalating these refunds as a priority.

Throughout the year the team continued to work with one of our partner organisations IRMO (Indoamerican Refugee and Migrant Organisation) to support a group of Latin American parents and towards the end of the year when lockdown restrictions eased the Team were able to go back to forging new connections in the local community face to face, focusing on the local housing estate known as 'The Fields'

78 'listening sessions' took place throughout the year, with 348 conversations taking place with local residents, 31 one-to-one mentoring sessions took place and 25 individuals trained in community organising.

Partnerships: we develop and grow local partnerships of community organisations to adopt and embed systemic approaches to tackling the challenges faced by the individuals we support, through joined up working. High Trees are leading members of some of Lambeth's most impactful voluntary and community sector partnerships.

High Trees Community Development Trust

The report of the trustees for the period from 1 April 2020 to 31 August 2021

We drive strategic alliances between local community and grassroots organisations, enabling joint strategy building and decision making. Our partnerships are based on shared values, equity and a practice of continual learning.

Building Young Brixton

Since 2016, High Trees have been incubating Building Young Brixton. This is a consortium of eight Lambeth-based youth service providers focused on creating opportunities for young people to thrive.

The consortium enables young people to access personal and skills development, education and career support, play, sports and therapeutic interventions. In a 12 month period, Building Young Brixton supported more than 1000 young people to improve their wellbeing, build positive relationships and increase civic participation through integrated youth service delivery. Over the past year, partners have continued to evolve our collaborative working practices, strategically sharing resources and developing collective plans to meet young people's needs. T

Partners: Marcus Lipton Community Enterprise, Ebony Horse Club, Baytree Centre, IRMO, Juvenis, Grove Adventure Playground, Spiral Skills, High Trees

Place For All

Led by High Trees, Place For All works towards a more equal and inclusive Lambeth by developing communities' skills for life, work, and civic participation. The partnership sees High Trees collaborate with the Baytree Centre and Indo-American Refugee Organisation (IRMO) to develop practical systems and referral routes as well as learning and best practice across our education, employment and advice services.

Last year saw partners working together strategically to adapt to changing Lockdown restrictions, sharing best practice for adaptations to both remote and Covid-secure face to face delivery. We were able to reach over 1400 services users through our work, of which about 400 people accessed support across Baytree, High Tree and/or IRMO, demonstrating that movement across the partnership remained high despite the pandemic.

Collectively, we were able to exceed our set milestones, including supporting more than 300 people into better employment and improving English skill for more than 350 ESOL learners. In the light of heightened economic insecurity, we set a particular focus on our advice services, and successfully raised £50,000 from the GLA to deliver welfare advice across our own community sites as well as neighboring Children Centres', foodbanks and religious sites, broadening our reach to communities in need.

Partners: High Trees, IRMO, Baytree

Lambeth Community Hubs Network

Lambeth Community Hubs Network provide access to educational, creative and social space for communities across Lambeth. The partnership is made up of five longstanding community centres, each of which has been active for more than 20 years.

Working collaboratively, the network aims to use our collective experience and capacity to enable the sharing of best practice, our strengths and learnings for the benefit of our beneficiaries and the wider VCS sector.

Last year the Hubs worked together to develop and share best practice and policies for delivering services in community settings, shared Covid policies and frameworks and worked to ensure the Hubs can expand its capacity to support smaller and newer community based organisations.

Partners: High Trees, Longfield Hall, Stockwell Partnership, We Are 336 (Lambeth Accord), Slade Adventure Playground

High Trees Community Development Trust

The report of the trustees for the period from 1 April 2020 to 31 August 2021

Connecting Tulse Hill

The Connecting Tulse Hill (CTH) Partnership came together in 2020 to provide a collective response to address digital exclusion in Tulse Hill during the Covid-19 pandemic. The partnership objectives were to ensure that:

- Individuals could access and apply for welfare support they may be entitled to.
- Individuals could take part in online courses that are being delivered by High Trees.
- Children and young people could engage in their remote learning
- Individuals and families could stay connected to each other via video-calls and access support services

The partnership was initially formed by High Trees, Jubilee Primary School, Tree Shepherd and the Tulse Hill Labour Ward Councillors and also ensured Tulse Hill residents coming into contact with other Tulse Hill based organisations could also receive support, with referrals coming in from St. Matthews Project, YellowQube, Holy Trinity Primary School and three Tenants and Residents Associations (St Matthews, Tulse Hill and St. Martins)/

High Trees played a key role in managing and administering the partnership which ultimately was able to crowdfund over £15,000 enabling the purchase of 190 IT devices for vulnerable residents in Tulse Hill. These devices enabled community members to access a range of vital services.

The partnership also developed a proposal to bring Community Wifi to the Tulse Hill Estate, which resulted in Lambeth Council including the provision of Community Wi-Fi as a key part of their digital inclusion strategy. As a direct result of the Connecting Tulse Hill partnerships, Lambeth Council are now leading on the implementation of a pilot community Wi-Fi initiative on Tulse Hill estate.

COVID Response March 2020 – March 2021

On the announcement of the first lockdown in March 2020, High Trees worked quickly to transfer all services to remote delivery and by mid-April all our services were available to our existing and new users as remote support.

Engagement with our services during all lockdowns remained extraordinarily high, with many of our past beneficiaries' reengaging and new beneficiaries accessing our services. In addition to moving our existing services online, we also developed two new areas of support in response to the pandemic:

Distributed 212 devices to tackle digital exclusions

High Trees identified that one of the biggest issues affecting service users was digital exclusion. Residents of Tulse Hill were struggling to access the help they needed with increasingly more services and support going online. We created two responsive services to tackle this issue, the Connecting Tulse Hill Partnership and the Digital Hub.

The Connecting Tulse Hill (CTH) Partnership came together to provide a collective response to addressing digital exclusion in Tulse Hill during the Covid-19 pandemic. The partnership was led by High Trees, working to bring together local partners including primary schools, tenants and residents' associations and local Councillors to provide a service whereby digitally excluded households were provided with laptops or digital devices and/or mobile Wi-Fi data so that they could stay connected to vital services during the pandemic.

During the Second National Lockdown the High Trees Community Action team continued to support service users affected by digital exclusion and those that had received equipment through the Connecting Tulse Hill partnership. As a legacy project to the partnership, High Trees' IT suite was opened as a Digital Hub to allow covid-safe supported access to computers and the internet .

High Trees Community Development Trust

The report of the trustees for the period from 1 April 2020 to 31 August 2021
291 beneficiaries accessed wellbeing support check-ins

Supported by the Walcot Foundation, Barclays and Impact on Urban Health, we set-up and ran a Wellbeing and Referral Service for local residents to ensure they were aware of the resources and services available to them locally, to provide wellbeing support and to provide up-to-date information regarding finances, employment and housing. The overall aim of the service was to ensure that people were still able to access the services they needed throughout lockdown including access to:

- Foodbank vouchers
- Specialised support services
- Regular one-to-one wellbeing calls
- New and existing support services

A full breakdown of our lock-down response can be viewed in the High Trees Covid-19 Lockdown Response Report.

Reserves policy and going concern

The current policy of the Charity is to build up general reserves to a level equivalent of three months of unrestricted expenditure.

Plans for future periods

- High Trees will focus on implementing its 5 year strategic plan
- High Trees will continue to evolve and grow its service areas to ensure greater reach and support those most in need.
- High Trees will seek out further opportunities for meaningful partnerships to develop and provide relevant and effective programmes and services.
- High Trees will seek resources to undertake the refurbishment of St Martins Learning Centre to provide a state-of-the-art community and learning space for the residents of Tulse Hill.
- High Trees will continue to use its monitoring software to produce a full assessment to demonstrate the impact of its services on residents.
- High trees will further embed community organising principles across the organisation and within services we deliver
- High Trees will continue to implement its new financial systems and will continue to gradually build up a reserve in case of unexpected hardship.
- High Trees will expand its offer of 'for hire' spaces, both to provide the local community with cost effective venues for celebrations and community ventures and to raise revenue for the charity.

TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees, as directors, are required by company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure for that period. In preparing those financial statements, the management committees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

High Trees Community Development Trust

The report of the trustees

for the period from 1 April 2020 to 31 August 2021

Statement as to disclosure to our auditors

Brookfield and Co were reappointed as the charity's auditors at the Annual General Meeting in November 2018.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015) and in accordance with the special provisions of part VII of the companies Act 1985 relating to small entities.

In so far as the trustees are aware at the time of approving our trustees' annual report:

- *there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Trust's auditor is unaware, and*
- *the trustees, having made enquiries of fellow directors and the Trust's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.*

This report was approved by the Management Committee and signed on its behalf by:


.....
S Jaffer
Chair

**High Trees Community Development Trust
Independent Auditors' Report
to the trustees of**

High Trees Community Development Trust

We have audited the financial statements of High Trees Community Development Trust for the period ended 31 August 2021 which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes. These 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 for smaller Entities published on 16/7/14, the FRSSE (effective January 2015) and the Companies Act 2006, under the historical cost convention and in accordance with the accounting policies set out in the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the trustees of the charitable company, as a body, in accordance with the requirements of the Charities Act. Our audit work has been undertaken so that we might state to the trustees 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 liability to anyone other than the trustees as a body, for our audit work, for this report or for the opinions we have formed.

Respective responsibilities of trustees as directors and of the auditors

As described in the Statement of Trustees' Responsibilities, the charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and in accordance with the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008 .

We also report to you if, in our opinion, the Report of the Trustees is consistent with the financial statements, if the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the company is not disclosed.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

**High Trees Community Development Trust
Independent Auditors' Report
to the trustees of**

High Trees Community Development Trust

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and in accordance with the Practice Note 'The Audit of Charities in the United Kingdom', revised in December 2008.

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the accounts.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

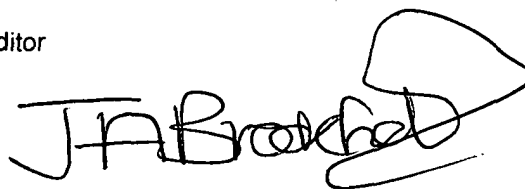
In accordance with the exemption provided by APB Ethical Standard – Provisions Available for Smaller Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

Opinion

In our opinion the Company's Financial Statements comply with the requirements of section 396 of the Companies Act 2006 and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and in particular:-

- a) The Income and Expenditure Account gives a true and fair view of the Income and Expenditure of the charity for the financial period ended on 31 August 2021 ; and
- b) The Balance Sheet gives a true and fair view , of the state of affairs of the charity as at 31 August 2021
- c) The Statement of Financial Activities gives a true and fair view of the charity's incoming resources and application of resources for the financial period ended on 31 August 2021.
- d) The financial statements have been prepared in accordance with the methods and principles required by Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 (as modified in June 2008) (The SORP) and those methods and principles have been followed;
- e) The information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

Signed by J A Brookfield, as senior statutory auditor
on behalf of
Brookfield & Co
Chartered Accountants
Registered auditors
18 Concanon Rd
London
SW2 5TA



The date upon which our opinion is expressed is :-
23 May 2022

High Trees Community Development Trust
Statement of Financial Activities
for the period from 1 April 2020 to 31 August 2021

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2021 £	2021 £	2021 £	2020 £
Incoming resources					
Voluntary Income	4	136,508	1,708,837	1,845,345	1,035,230
Income from charitable activities	6	51,097	-	51,097	31,389
Investment Income		857		857	455
Total incoming resources		£ 188,462	1,708,837	1,897,299	1,067,074
Resources expended					
Costs of Generating Funds		24,000	-	24,000	11,348
Expenditure on charitable activities			1,643,654	1,643,654	990,114
Governance		11,125		11,125	5,570
Total resources expended		£ 35,125	1,643,654	1,678,779	1,007,032
Net movement in funds		153,337	65,183	218,520	60,042
Reconciliation of funds					
Total funds brought forward		95,840	-	95,840	35,798
Total Funds carried forward		£ 249,177	65,183	314,360	95,840

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

The notes on pages 14 to 19 form an integral part of these accounts.

High Trees Community Development Trust
Statement of Financial Activities
for the period from 1 April 2020 to 31 August 2021

Income and Expenditure Account as required by the Companies Act
for the period from 1 April 2020 to 31 August 2021

	2021	2020
	£	£
Turnover	1,896,442	1,066,619
Direct costs of turnover	1,678,779	1,007,032
Operating Surplus	<u>217,663</u>	<u>59,587</u>
Interest receivable	857	455
Surplus on ordinary activities before taxation	<u>218,520</u>	<u>60,042</u>
Surplus for the financial year	<u>218,520</u>	<u>60,042</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>218,520</u>	<u>60,042</u>

All activities derive from continuing operations

The notes on pages 14 to 19 form an integral part of these accounts.

High Trees Community Development Trust
Company Number 3573630
Balance Sheet
as at 31 August 2021

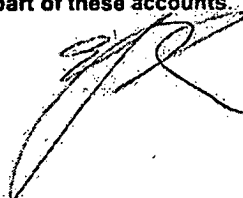
	Notes	2021 £	31st March 2020 £
The assets and liabilities of the charity :			
Fixed assets			
Tangible assets		4,680	
Current assets			
Debtors	12	161,671	28,154
Cash at bank and in hand		<u>1,038,338</u>	<u>361,872</u>
Total current assets		<u>1,200,009</u>	<u>390,026</u>
Creditors:-			
amounts due within one year	13	(731,329)	(294,186)
Net Current Assets		<u>468,680</u>	<u>95,840</u>
Creditors:-			
amounts due after more than one year	14	(159,000)	
Total assets less current liabilities		<u>£ 314,360</u>	<u>£ 95,840</u>
The funds of the charity :			
Unrestricted income funds		249,177	95,840
Restricted income funds			
Restricted revenue accumulated funds		65,183	0
Total charity funds		<u>£ 314,360</u>	<u>£ 95,840</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for the circulation to members of the company.

The notes on pages 14 to 19 form an integral part of these accounts.

Ewa Pawliczko

Approved by the trustees on 23 May 2022



High Trees Community Development Trust
Notes to the Accounts
for the period from 1 April 2020 to 31 August 2021

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention and on a going concern basis, which is dependent upon the availability of adequate continued funding. The nature of the charity's funding is inherently uncertain as it is only agreed by the funding bodies every one to three years. Should grant funding be discontinued in future years, the charity would have to find other sources of funding, or significantly curtail its activities.

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 for Smaller Entities published on 16/7/14, The Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Incoming Resources

Incoming resources are included in the SOFA when the charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient certainty.

Where incoming resources have related expenditure (as with fundraising for contract income), the incoming resources and related expenditure are stated gross in the SOFA. Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the funds. The value of any volunteer help received is not included in the accounts, but is described in the Trustee's

Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Resources expended include attributable VAT which cannot be recovered.

Resources expended comprise the following:

Charitable expenditure

Costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Support costs

Include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources e.g. Staff costs by the time spent and other costs by their usage

Governance costs

Include costs on the preparation and examination of statutory accounts, the costs of Trustee meetings and costs of any legal advice to the Trustees on governance or constitutional matters

Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity

Tangible Fixed Assets, Depreciation and Amortisation

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis at an annual rate of 25%

High Trees Community Development Trust
Notes to the Accounts
for the period from 1 April 2020 to 31 August 2021

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Legal status of the Trust

The trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

2 Surplus for the financial year

	£	£
This is stated after charging :-	£	£
Bank Interest payable	-	-
Audit fee (Brookfield & Co)	4,100	2,820
Payroll and book-keeping Services	1,368	1224

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part.

3 Investment Income

	2021	2020
	£	£
Bank deposit interest received	857	455

High Trees Community Development Trust
Notes to the Accounts
for the period from 1 April 2020 to 31 August 2021

4 Voluntary Income - Grants, Contracts for projects and Donations

	Unrestricted Funds	Restricted Funds	Total 2021 £
Covid-19			
Barclays	75,000	-	75,000
City Bridge Trust	-	34,079	34,079
Connecting Tulse Hill Crowdfunder	-	17,845	17,845
Impact on Urban Health	-	27,544	27,544
The National Lottery Community Fund - Covid Response	-	91,586	91,586
Walcot Foundation	-	24,447	24,447
Small grants	-	15,970	15,970
Cross Service			
Impact on Urban Health	-	83,288	83,288
Tudor Trust	-	18,500	18,500
CYPF			
Children in Need	-	58,577	58,577
Greater London Authority (GLA)	-	-	-
L&Q Foundation	-	29,663	29,663
Lambeth Youth and Play Commissioning	-	68,043	68,043
The Berekeley Foundation	-	9,673	9,673
Small Grants & Contracts (less than £10k)	-	31,097	31,097
Education and Training			
City bridge Trust	-	48,100	48,100
Lambeth Adult Learning	-	411,691	411,691
Lambeth Housing	56,940	-	56,940
Small Grants & Contracts (less than £10k)	-	17,457	17,457
Employment and Welfare			
Battersea Powere Station Foundation	-	40,000	40,000
The Berkeley Foundation	-	13,000	13,000
Henry Smith	-	18,000	18,000
John Lewis	-	12,000	12,000
Postcode Lottery	-	13,500	13,500
The Walcot Foundation	-	37,861	37,861
Small Grants & Contracts (less than £10k)	-	7,052	7,052
PARTNERSHIPS			
			** (refer below)
GLA - Building Young Brixton Partnership	-	371,906	371,906
National Lottery Foundation - Place for All Partnership	-	179,458	179,458
SOCIAL ACTION			
Trust for London	-	28,500	28,500
Individual Donations/Fundraising	4,568	-	4,568
	136,508	1,708,837	1,845,345

5 PARTNERSHIPS

High Trees play the role of lead partner in several of our active partnerships, and some of the money received from funders is then paid out directly to our partner organisations. In 2020 – 2021 the amount paid out directly to partner organisations was £314,999, made up of funds received from the Greater London Authority for the Building Young Brixton Partnership and from The National Lottery Community Fund for the Place for All Partnership.

6 Income from charitable activities

		2021 £	2020 £
Rental Income	18,576	-	18,576
Other Income	32,521	-	32,521
	51,097	-	51,097
			31,389

High Trees Community Development Trust
Notes to the Accounts
for the period from 1 April 2020 to 31 August 2021

7 Analysis of Resources Expended

	Total Funds 2021	Total Funds 2020
	£	£
Staff costs (Project and delivery)		
- Payroll costs	950,222	594,390
- Tutor and training costs, staff development and other Misc staff costs	121,503	101,204
Other delivery costs	468,356	251,023
Building costs including repairs and running costs	69,923	29,853
IT, telephones and equipment	30,471	14,857
Publicity and communications	1,578	395
Awarding bodies, Professional fees, Memberships and subscriptions	22,374	7,811
Sundry Expenses	3,227	1,929
Trustee and governance costs	7,025	2,670
Audit fee	4,100	2,900
	1,678,779	1,007,032

8 Analysis of project costs, governance and other support costs

	Basis of apportionment	Charitable activities	Fundraising function	Governance function	Total
		£	£	£	£
Service and Running Costs Inc Staffing	Allocated on time	1,047,725	24,000	-	1,071,725
Other delivery costs	Pro rata to staff full-time equivalents	595,929	-	-	595,929
Statutory audit fees	Governance	-	-	4,100	4,100
Trustee and governance costs		-	-	7,025	7,025
		1,643,654	24,000	11,125	1,678,779

9 Analysis of staff costs and trustee remuneration and expenses

	2021	2020
	£	£
Delivery and Running costs - Staffing	872,797	546,602
Social security costs	77,425	47,788
Tutor and trainer costs	108,637	77,141
Staff development and other Misc. staff costs	12,866	24,063
	£ 1,071,725	695,594

Numbers of full time employees or full time equivalents

	2021	2020
Engaged on charitable activities	24	20

There were no employees with emoluments in excess of £60,000 per annum (2020: nil)

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2020: £nil) They were reimbursed expenses of £Nil during the year (2020: £Nil) No charity trustee received payment for professional or other services supplied to the charity (2020: £nil).

High Trees Community Development Trust
Notes to the Accounts
for the period from 1 April 2020 to 31 August 2021

10 Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the main charitable activities and the source of income directly to support those activities

	Costs	Direct grant support and Contracts	Costs financed by CORE/(Grant support in excess of costs)
	£	£	£
Children, Young people and Families	210,311	207,402	2,909
Education and Training	443,479	523,838	(80,359)
Employment and careers	102,196	141,413	(39,217)
Partnerships	434,480	551,364	(116,884)
Community Action	28,500	28,500	-
Capital grants	41,053	-	41,053
COVID Support	286,969	286,471	498
Core and Misc others	96,666	106,357	(9,691)
	<u>1,643,654</u>	<u>1,845,345</u>	<u>(201,691)</u>

11 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

High Trees Community Development Trust
Notes to the Accounts
for the period from 1 April 2020 to 31 August 2021

12 Debtors	2021	2020
	£	£
Trade debtors	152,008	15,739
Other Debtors	9,663	-
	£ 161,671	28,154

13 Creditors: amounts falling due within one year	2021	2020
	£	£
Other creditors and accruals	5,538	11,110
Taxation and social security	21,123	13,480
Social Impact Loan	21,000	-
Deferred income/grants in advance	683,668	269,596
	£ 731,329	294,186

14 Creditors: amounts falling due after more than one year	2021	2020
	£	£
Social Impact Loan	159,000	-

The loan was from Social Investment Business is for a term of 5 years at an interest rate of 7% per annum, to be repaid in equal monthly installments from February 2022. The loan was to underwrite the capital refurbishment project

15 Analysis of charitable funds

	Funds at 2020 £	Incoming Resources £	Resources expended £	Funds at 2021 £
Charitable activities				
Children, Young people and Families	-	209,926	210,311	(385)
Education and Training	-	523,938	443,479	80,459
Employment and careers	-	141,413	102,196	39,217
Partnerships	-	553,364	434,480	118,884
Community Action	-	28,500	28,500	-
Capital grants	-	-	41,053	(41,053)
Covid Support	-	286,969	286,969	-
Core and Misc others	95,840	153,189	131,791	117,238
	£ 95,840	1,897,299	1,678,779	314,360

All Restricted Funds were used for the purposes for which they were provided and outcomes for each project are reviewed in detail in the Trustees report at page 2 above

Designated Funds

An amount of £100,000 included in the unrestricted funds held has been designated by the Trustees to meet the cost of the Capital Refurbishment of the High Trees Learning Centre which is being undertaken in the 2021-22 Financial Year

16 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total £
Tangible fixed assets	4,680	-	4,680
Cash at bank and in hand	973,155	65,183	1,038,338
Other current assets	161,671	-	161,671
Other current liabilities	(731,329)	-	(731,329)
Liabilities due after more than one year	(159,000)	-	(159,000)
Total	1,139,506	65,183	314,360

17 Capital commitments and related party transactions

The company had no capital commitments as at 31 August 2021 (2020; None) nor any related party transactions during the year (2020; None)

18 Post-balance sheet events

There were no events after the date of the balance sheet that the Trustees consider should be disclosed in these accounts

HIGH TREES COMMUNITY DEVELOPMENT TRUST

England & Wales - Charity number 1079581

Accounts

Registered Charity Number
1079581

Registered Company Number
3573630

High Trees Community Development Trust
(a company limited by guarantee)

Report and Financial Statements

For The Year Ended

31 March 2020



High Trees Community Development Trust
Report and accounts
Contents

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High Trees Community Development Trust

Company Information

High Trees Community Development Trust has charitable status and is a company limited by guarantee and not having a share capital.

Directors

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees. Trustees serving during the year were:

Saleha Jaffer (Chair)

Terry Curtis (Treasurer)

Sina Taiwo

Nina Morris

Julie Say

Angela Mesdaghi - Resigned April 2020

Ewa Pawliczko

Senior staff members to whom day-to-day management of the trust is delegated by the trustees

Anna Coffey

Grace English

Auditors

Brookfield & Co

18 Concanon Rd

London

SW2 5TA

Bankers

The Co-operative Bank

PO Box 250

Skelmersdale

WN8 6WT

Registered office

220 Upper Tulse Hill

London

SW2 2NS

Company registration number

3573630

Charity registration number

1079581

High Trees Community Development Trust

The report of the trustees for the year ended 31 March 2020

Structure, Governance and Management of High Trees Community Development Trust

Governing Document

High Trees Community Development Trust is a registered company limited by guarantee and a registered charity. It has a memorandum and articles document providing the framework for the focus of work.

Recruitment and appointment of Management Committee

The company Directors are also charity trustees for the purpose of charity law and under the company's articles are known as members of the Management Committee. New trustees are recruited by advertising of vacant positions through local networks in Lambeth and by targeting individuals involved in the Trusts activities who complement the current skills set on the Board, who then fill out an application form and the relevant declarations of interest. Any new trustee appointment is subject to a vote by the board.

Risk Management

High Trees undertakes a bi-annual risk assessment which includes risk associated with buildings, personnel and finances. This is recorded as a matrix which also grades the risk and notes how this risk will be managed. A bi-annual review of the risk assessment is made every other year by the Co-CEOs and presented to the trustees for analysis and agreement. Where appropriate, systems or procedures have been established to mitigate against risks that High Trees faces. Internal control risks are minimised by the implementation of procedures for authorisation of transactions and projects. We also undertake risk assessment and contingency planning for funders in line with their good practice requirements and with partner organisations before starting projects with them.

Organisational Structure and Management

High Trees CDT has a management committee of 7 members at January 2021 who meet bi-monthly as a board, and quarterly as sub-committees, and are responsible for the strategic direction and policy of the charity. The Co-CEO's, Anna Coffey and Grace English, co-ordinate the day-to-day work of High Trees on behalf of the trustees. The Co-CEO's report to the board of trustees. The Co-CEO's take day-to-day financial and personnel decisions. Recommendations are presented to the board at the bi-monthly board meetings at the end of a CEO report. Decisions made by the trustees include decisions on spend of amounts of money over £50,000, on adopting the accounts, budgets and the strategic plans and policies.

Financial Review

High Trees have ended the year with a surplus of £ 95,840 of which £60,042 was generated this financial year. Plans to gradually build our organisational reserves continue. For the following financial year, £35,000 of the unrestricted funds carried forwards has been designated for the planned capital refurbishment of our learning centre.

Covid-19

As of February 2021, High Trees are delivering all our services remotely, to continue to serve our beneficiaries who were and continue to be keenly impacted by the pandemic and the resultant lockdown and its economic impact. High Trees in addition to running and expanding our existing services remotely also set up new services in response to the crisis, focusing on a partnership (Connecting Tulse Hill) to tackle digital exclusion, a welfare and referral service for Tulse Hill residents and a toy delivery service for our children and young people unable to leave their homes. The need for our services grew further under lockdown and are in the process of expanding further to meet this need. Although there has been a financial impact from the loss of our venue hire and our paid for services, High Trees has continued to be financial stable and have not needed to access our reserves. A full Business Continuity Plan was carried out in March 2020 to assess the impact on all our services and funding, and has been reviewed periodically since, while Covid has represented some loss of income and some additional expenditure we do not anticipate the financial impact to be significant going forward.

High Trees Community Development Trust

The report of the trustees for the year ended 31 March 2020

Mission Statement

Connecting with people and communities to strengthen skills and build stronger voices.

Our Values are:

Collaborative
Inclusive
Responsive
Supportive
Rooted

Objectives and Activities

The summary of objects as set out in the High Trees Memorandum of Association is as follows:
to relieve persons who are in conditions of need, hardship or distress by reason of their social and economic circumstances;

- to reduce social exclusion;
- to promote the advancement of education and learning, including training in skills relevant to securing employment;
- to advance public education and involvement in the arts;
- to provide facilities for public recreation or other leisure time occupation in the interests of social welfare with the object of improving their conditions of life;
- to promote such other charitable purposes for the general benefit of the public resident in Lambeth and the Greater London Area

Services throughout the year

2019-20 saw High Trees continue to expand its services and reach and continued to deliver a wide range of services to our beneficiaries. High Trees remains firmly rooted in the local community and all of our services are reflective of local need – in 2019-20 our users were 74% minority ethnic, 76% female and overwhelmingly came from communities suffering structural and systematic disadvantage.

Our Children and Young People's Team worked with 254 individuals throughout the year, 162 of whom were new to the service. We started running open access Saturday session at the Adventure Playground to supplement the 4 days per week we're opened after school, continued our coaching service in local schools, working with 74 young people identified by their school as needing our support. This year saw the team continue to focus on user voice and we worked with the children and young people to ensure their needs and interests continue to shape our service, and were proud to achieve the London Youth Bronze Award. 2019/20 was also a very challenging one for the team – just before summer the play structures (which were – we think! – built in the 1970s) were condemned as beyond repair and we had to demolish them. and we have not yet been able to secure the lease from the Council that would have allowed us to raise the funds to invest in our play structures or our building. Despite this 2019 saw one of our best and most creative summers, with more young people than ever before attending and enjoying an incredible range of activities. At the time of this report, the issues with the lease and equipment are still outstanding and we will continue to push for progress on this.

Our Education and Training Team continued to grow and expand its offer of free accredited and non-accredited courses for Lambeth residents. We held 73 courses with 715 unique learners enrolled – 43% of whom attended more than 1 course with us and 147 completing accredited training and gaining a qualification. 72% of learners went on to progress into higher level training, volunteering or employment after completing their course. Our courses were held at venues across Lambeth, including at our own Learning Centre, at our Adventure Playground where many of our ESOL classes and conversation clubs were held and at Children Centres' which allowed us to continue to offer ESOL courses for parents of under 5's with attached creche facilities. This year saw High Trees continue to innovate and develop courses with our learner group in mind; we developed courses with partners and employers to allow low paid employees to progress their English and workplace-based skills to ensure they can progress to well-paid secure employment, designing ESOL with active citizenship courses and developing a range of Family Learning courses. The service also provided intensive one-on-one support to 15 individuals with low literacy to improve their English reading and writing skills, continuing this small but transformative programme. Our learning programme continues to focus on functional skills, with our core offer of English, Maths, ESOL and ICT alongside our wider offer encompassing family learning, community organising and vocational qualifications. User voice and ensuring we remain responsive to community need continues to be at the centre of all our work, with 3 Learner Forums throughout the year and the team continuing to grow and develop the range of ways we can hear from our learners.

High Trees Community Development Trust

The report of the trustees for the year ended 31 March 2020

Our Employment and Careers service also continued to grow, and we remain focused on supporting individuals with multiple barrier to employment including over 50s, individuals with long-term health conditions, lone-parents and those with English as an additional language. Through the service we supported 263 individuals on their journey towards employment, with 89% reporting an increase in employability. 27% of those receiving one to one employment support also accessed one of our courses, with 53 of these individuals gaining a qualification assisting them in their job search. We were successful in supporting 108 individuals either into sustained employment or for those stuck in low-paid or insecure work to progress into better jobs. This year our service outgrew its previous home at the learning centre and the majority of our support was delivered at The Scouts Hut (and some at partner organisations) demonstrating how important our capital plans for the learning centre continue to be. The team also ran our weekly drop-in job club where individuals can work on their CVs, submit job applications and search for job opportunities with or without the support of our Advisors – this service was particularly important for those with no computer or internet access at home.

This year, our Community Action team continued to focus on supporting residents from Tulse Hill and across Lambeth to build more active, represented and civically engaged communities, developing and solidifying our range of mentoring and practical support offer for local groups and individuals. We worked with Social Action Hubs across the country to develop the Level 2 and 3 Award in Community Organising, the only nationally recognised qualification in CO available at these levels. We also became the first organisation in London to run this qualification and one of the first 5 to run it nationally. The team continued to support the St Martins' Tenants and Residents Association in their campaign to address the widespread damp on the estate and continued to work with individuals, groups and partner organisation to empower people to take action in issues that impact them. The team also continued to hold 'Space to Think' events, bringing together communities and individuals with decision and policy makers to discuss issues of interest and concern, such as school exclusions, green spaces and issues facing the Latin American Community. The team also conducted a listening campaign and produced a report into serious youth violence in Brixton. In all, the team held 16 events throughout the year with 641 people attending and 66 people received one on one mentoring or support.

Work across our partnerships continued throughout the year, with services delivered through there. Our Building Young Brixton partnership is partnership of 9 charities led by High Trees, working to inspire and empower young people in Brixton to fulfil their ambitions and lead the lives that they want. Place For All is a partnership between Baytree, High Trees, and IRMO working towards a more equal and inclusive Lambeth by developing skills for life, work, and civic participation and Lambeth Hubs is a partnership of 5 community anchor charities in Lambeth that provide place-based provision in their local areas.

Trustees' responsibilities in relation to the Financial Statements

The Trustees, as directors, are required by company law to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure for that period. In preparing those financial statements, the management committees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis unless it is inappropriate to assume that the company will continue on that basis.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable the Trustees to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

High Trees Community Development Trust

The report of the trustees for the year ended 31 March 2020

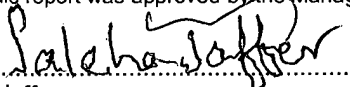
Statement as to disclosure to our auditors

Brookfield and Co were reappointed as the charity's auditors at the Annual General Meeting in November 2016.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in January 2015) and in accordance with the special provisions of part VII of the companies Act 1985 relating to small entities.

In so far as the trustees are aware at the time of approving our trustees' annual report:
there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the Trust's auditor is unaware, and
the trustees, having made enquiries of fellow directors and the Trust's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a director in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

This report was approved by the Management Committee on 03/03/21 and signed on its behalf by:


.....
S Jaffer
Chair

**High Trees Community Development Trust
Independent Auditors' Report
to the trustees of**

High Trees Community Development Trust

We have audited the financial statements of High Trees Community Development Trust for the year ended 31 March 2020 which comprise the Statement of Financial Activities, the Profit and Loss Account, the Balance Sheet and the related notes. These 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 for smaller Entities published on 16/7/14, the FRSSE (effective January 2015) and the Companies Act 2006, under the historical cost convention and in accordance with the accounting policies set out in the notes to the financial statements. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the trustees of the charitable company, as a body, in accordance with the requirements of the Charities Act. Our audit work has been undertaken so that we might state to the trustees 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 liability to anyone other than the trustees as a body, for our audit work, for this report or for the opinions we have formed.

Respective responsibilities of trustees as directors and of the auditors

As described in the Statement of Trustees' Responsibilities, the charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

We report to you our opinion as to whether the financial statements give a true and fair view and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and in accordance with the Companies Act 2006 and the Charities (Accounts and Reports) Regulations 2008.

We also report to you if, in our opinion, the Report of the Trustees is consistent with the financial statements, if the charity has not kept adequate accounting records, if the charity's financial statements are not in agreement with the accounting records and returns, or if we have not received all the information and explanations we require for our audit, or if information specified by law regarding trustees' remuneration and transactions with the company is not disclosed.

We read the Trustees Annual Report and consider the implications for our report if we become aware of any apparent misstatements within it.

**High Trees Community Development Trust
Independent Auditors' Report
to the trustees of**

High Trees Community Development Trust

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board and in accordance with the Practice Note 'The Audit of Charities in the United Kingdom', revised in December 2008.

An audit involves obtaining evidence about the amounts and disclosures in the accounts sufficient to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the accounts.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

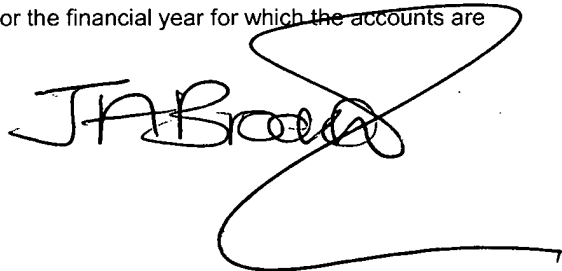
In accordance with the exemption provided by APB Ethical Standard – Provisions Available for Smaller Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

Opinion

In our opinion the Company's Financial Statements comply with the requirements of section 396 of the Companies Act 2006 and have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and in particular:-

- a) The Income and Expenditure Account gives a true and fair view of the Income and Expenditure of the charity for the financial year ended on 31 March 2020; and
- b) The Balance Sheet gives a true and fair view, of the state of affairs of the charity as at 31 March 2020.
- c) The Statement of Financial Activities gives a true and fair view of the charity's incoming resources and application of resources for the financial year ended on 31 March 2020.
- d) The financial statements have been prepared in accordance with the methods and principles required by Statement of Recommended Practice for Accounting and Reporting issued by the Charity Commissioners for England & Wales, effective April 2005 (as modified in June 2008) (The SORP) and those methods and principles have been followed;
- e) The information given in the Trustees' Annual Report for the financial year for which the accounts are prepared is consistent with the accounts.

Signed by J A Brookfield, as senior statutory auditor
on behalf of
Brookfield & Co
Chartered Accountants
Registered auditors
18 Concanon Rd
London
SW2 5TA



The date upon which our opinion is expressed is :-
31 January 2021

High Trees Community Development Trust
Statement of Financial Activities
for the year ended 31 March 2020

		Unrestricted Funds	Restricted Funds	Total Funds	Last Year Total Funds
	Notes	2020 £	2020 £	2020 £	2019 £
Incoming resources					
Voluntary Income	4	258,926	776,304	1,035,230	779,041
Income from charitable activities	5	31,389	-	31,389	37,083
Investment Income		455		455	2
Total incoming resources	£	290,770	776,304	1,067,074	816,126
Resources expended					
Costs of Generating Funds		11,348	-	11,348	11,348
Expenditure on charitable activities		213,810	776,304	990,114	766,554
Governance		5,570		5,570	2,835
Total resources expended	£	230,728	776,304	1,007,032	780,737
Net movement in funds		60,042	-	60,042	35,389
Reconciliation of funds					
Total funds brought forward		35,798	-	35,798	409
Total Funds carried forward	£	95,840	-	95,840	35,798

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

The notes on pages 11 to 15 form an integral part of these accounts.

High Trees Community Development Trust
Statement of Financial Activities
for the year ended 31 March 2020

Income and Expenditure Account as required by the Companies Act
for the year ended 31 March 2020

	2020	2019
	£	£
Turnover	1,066,619	816,124
Direct costs of turnover	1,007,032	780,737
Operating Surplus	<u>59,587</u>	<u>35,387</u>
Interest receivable	455	2
Surplus on ordinary activities before taxation	<u>60,042</u>	<u>35,389</u>
Surplus for the financial year	<u>60,042</u>	<u>35,389</u>
Gift Aid Payments	-	-
Retained surplus for the financial year	<u>60,042</u>	<u>35,389</u>

All activities derive from continuing operations

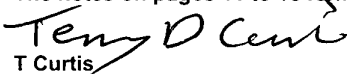
The notes on pages 11 to 15 form an integral part of these accounts.

High Trees Community Development Trust
Company Number 3573630
Balance Sheet
as at 31 March 2020

	Notes	2020 £	2019 £
<i>The assets and liabilities of the charity :</i>			
Fixed assets			
Tangible assets	11	-	-
Current assets			
Debtors	12	28,154	37,527
Cash at bank and in hand		361,872	148,240
Total current assets		<u>390,026</u>	<u>185,767</u>
Creditors:-			
amounts due within one year	13	(294,186)	(149,969)
Net Current Assets		<u>95,840</u>	<u>35,798</u>
Total assets less current liabilities		<u>£ 95,840</u>	<u>£ 35,798</u>
<i>The funds of the charity :</i>			
Unrestricted income funds		95,840	35,798
Restricted income funds		-	-
Total charity funds		<u>£ 95,840</u>	<u>£ 35,798</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for the circulation to members of the company.

The notes on pages 11 to 15 form an integral part of these accounts.


T Curtis

Treasurer

Approved by the trustees on 31 January 2021

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 March 2020

1 Accounting policies

Basis of preparation of the accounts

The financial statements have been prepared under the historical cost convention and on a going concern basis, which is dependent upon the availability of adequate continued funding. The nature of the charity's funding is inherently uncertain as it is only agreed by the funding bodies every one to three years. Should grant funding be discontinued in future years, the charity would have to find other sources of funding, or significantly curtail its activities.

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 for Smaller Entities published on 16/7/14, The Financial Reporting Standard for Smaller Entities (effective January 2015) and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Change in basis of accounting

There has been no change to the accounting policies (valuation rules and methods of accounting) since last year.

Incoming Resources

Incoming resources are included in the SOFA when the charity becomes entitled to the resources, the Trustees are virtually certain they will receive the resources and the monetary value can be measured with sufficient certainty.

Where incoming resources have related expenditure (as with fundraising for contract income), the incoming resources and related expenditure are stated gross in the SOFA. Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the funds. The value of any volunteer help received is not included in the accounts, but is described in the Trustee's annual report. Investment income is included when receivable

Resources Expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources. Resources expended include attributable VAT which cannot be recovered.

Resources expended comprise the following;

Charitable expenditure

Costs incurred by the charitable company in the delivery of its activities and services for its beneficiaries.

Support costs

Include central functions and have been allocated to activity cost categories on a basis consistent with the use of the resources e.g. Staff costs by the time spent and other costs by their usage

Governance costs

Include costs on the preparation and examination of statutory accounts, the costs of Trustee meetings and costs of any legal advice to the Trustees on governance or constitutional matters

Restricted and Unrestricted Funds

The accounts distinguish between restricted and unrestricted funds. Restricted funds are received from donors and are subject to restrictions on the purposes for which they may be used. Unrestricted funds are those where there are no externally imposed restrictions and are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity

Tangible Fixed Assets, Depreciation and Amortisation

Individual fixed assets costing £250 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a reducing balance basis at an annual rate of 25%

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 March 2020

Debtors

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

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

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.

Legal status of the Trust

The trust is a company limited by guarantee and has no share capital. The liability of each member in the event of winding-up is limited to £1.

2 Net income/(expenditure) for the year	2020	2019
This is stated after charging :-	£	£
Depreciation of owned fixed assets	-	-
Bank Interest payable	-	-
Auditors' Remuneration - Brookfield & Co		
Audit fee	2,900	2,820
Payroll and book-keeping Services	1,368	1224

Funds belonging to the charity have not been used for the purchase of insurance to protect the charity from loss arising from the neglect or defaults of its trustees, employees or agents, or to indemnify its trustees, employees or agents, against the consequences of any neglect or default on their part.

3 Investment Income	2020	2019
	£	£
Bank deposit interest received	455	2

4 Voluntary Income - Grants, Contracts for projects and Donations

	Unrestricted Funds	Restricted Funds	Total	
			2020	2019
			£	£
Lambeth Council	229,824	101,892	331,716	216,139
City Bridge Trust	-	41,400	41,400	43,800
Walcot Foundation	-	45,049	45,049	94,000
L&Q Foundation	-	4,688	4,688	-
Badur Foundation	-	5,800	5,800	-
Leap	-	25,119	25,119	22,639
Children in Need	-	19,741	19,741	39,171
Lambeth Community Hubs	-	5,875	5,875	-
Community Organisers Ltd	-	16,546	16,546	31,135
Trust for London	-	21,250	21,250	-
The GLA	-	263,596	263,596	74,734
YLC	-	33,300	33,300	57,960
Awards for all	-	-	-	9,396
Battersea Power Station Foundation	-	82,444	82,444	67,999
Sports England	-	2,307	2,307	8,997
Consultancy and CSR donations	18,712	-	18,712	51,351
Building Stronger Britain	-	-	-	9,914
The Berkeley Foundation	-	12,256	12,256	-
Misc other small funders	-	8,709	8,709	9,780
LTEN	10,390	-	10,390	8,075
National Lottery Community Fund	-	71,332	71,332	24,210
London Community Foundation	-	15,000	15,000	9,741
	258,926	776,304	1,035,230	779,041

5 Income from charitable activities	2020	2019
	£	£
Rental Income	18,084	25,024
Other Income	13,305	12,059
	31,389	37,083

High Trees Community Development Trust
Notes to the Accounts
for the year ended 31 March 2020

6 Analysis of Resources Expended

	Total Funds 2020	Total Funds 2019
	£	£
Staff costs (Project and delivery)		
- Payroll costs	594,390	537,418
- Tutor and training costs, staff development and other Misc staff costs	101,204	60,546
Project costs	251,023	114,558
Premises	23,438	23,545
Repairs, IT and maintenance	14,857	15,951
Publicity and post	395	3,916
Catering etc	-	2,656
Core stationery	1,212	764
Photocopier	5,203	5,176
Memberships, subscriptions and awarding bodies	3,559	4,701
Professional fees	4,252	3,624
Bad debts	-	-
Sundry Expenses	1,929	4,047
Trustee and governance costs	2,670	335
Audit fee	2,900	2,500
	<u>1,007,032</u>	<u>779,737</u>

7 Analysis of project costs, governance and other support costs

	Basis of apportionment	Charitable activities £	Fundraising function £	Governance function £	Total £
Staff costs (Project and delivery)	Allocated on time	(11,348)	11,348	-	-
General office and misc project costs	Pro rata to staff full-time equivalents	1,001,462	-	-	1,001,462
Statutory audit fees	Governance	-	-	2,900	2,900
Trustee and governance costs		-	-	2,670	2,670
		<u>990,114</u>	<u>11,348</u>	<u>5,570</u>	<u>1,007,032</u>

8 Analysis of staff costs and trustee remuneration and expenses

	2020 £	2019 £
Salaries and wages (Project and delivery costs)	546,602	494,760
Social security costs	47,788	42,658
Tutor and trainer costs	77,141	59,410
Staff development and other Misc. staff costs	24,063	1,136
	<u>£ 695,594</u>	<u>597,964</u>

Numbers of full time employees or full time equivalents	2020	2019
Engaged on charitable activities	20	16

There were no employees with emoluments in excess of £60,000 per annum (2019: nil)

Pension costs are allocated to activities in proportion to the related staffing costs incurred.

The charity trustees were not paid or received any benefits from employment with the Trust in the year (2019: £nil) They were reimbursed expenses of £Nil during the year (2019: £Nil) No charity trustee received payment for professional or other services supplied to the charity (2019: £nil).

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9 Summary analysis of expenditure and related income for charitable activities

This table shows the cost of the main charitable activities and the source of income directly to support those activities

	Costs	Direct grant support and Contracts	Grant support and contracts in excess of costs
	£	£	£
Children, Young people and Families	254,937	254,937	-
Education and Training	279,953	279,953	-
Employment and careers	149,433	149,433	-
Partnerships	251,043	251,043	-
Community Action	39,796	39,796	-
Capital grants	5,800	5,800	-
Core and Misc others	26,070	54,268	28,198
	<u>1,007,032</u>	<u>1,035,230</u>	<u>28,198</u>

10 Corporation Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Office Equipment
	£
Asset cost, valuation or revalued amount	
At 1 April 2019	100,325
Scrapped in the year	<u>(100,325)</u>
At 31 March 2020	<u>-</u>
Accumulated depreciation and impairment provisions	
At 1 April 2019	100,325
Scrapped in the year	<u>(100,325)</u>
At 31 March 2020	<u>-</u>
Net book value	
At 31 March 2020	£ <u>-</u>
At 31 March 2019	£ <u>-</u>

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12 Debtors

2020	2019
£	£
15,739	25,454
-	-
12,415	12,073
£ 28,154	£ 37,527

Trade debtors
Other Debtors
Accrued income

13 Creditors: amounts falling due within one year

2020	2019
£	£
11,110	12,430
13,480	14,440
269,596	123,099
£ 294,186	£ 149,969

Other creditors and accruals
Taxation and social security
Deferred income/grants in advance

14 Analysis of charitable funds

	Funds at 2019 £	Incoming Resources £	Resources expended £	Funds at 2020 £
Charitable activities	-	-	-	-
Children, Young people and Families	-	254,937	254,937	-
Education and Training	-	279,953	279,953	-
Employment and careers	-	149,433	149,433	-
Partnerships	-	251,043	251,043	-
Community Action	-	39,796	39,796	-
Capital grants	-	5,800	5,800	-
Core and Misc others	35,798	86,112	26,070	95,840
£	£ 35,798	£ 1,067,074	£ 1,007,032	£ 95,840

All Restricted Funds were used for the purposes for which they were provided and outcomes for each project are reviewed in detail in the Trustees report at page 2 above

Designated Funds

An amount of £35,000 included in the Unrestricted funds above has been designated by the Trustees to be spent on the capital refurbishment costs of the High Trees Learning Centre which is planned for 2021.

15 Analysis of net assets between funds

	General Funds £	Restricted Funds £	Total £
Tangible fixed assets	-	-	-
Cash at bank and in hand	361,872	-	361,872
Other current assets	28,154	-	28,154
Other current liabilities	(294,186)	-	(294,186)
Total	95,840	-	95,840

16 Capital commitments and related party transactions

The company had no capital commitments as at 31 March 2020 (2019: None) nor any related party transactions during the year (2019: None)

17 Post-balance sheet events

There were no events after the date of the balance sheet that the Trustees consider should be disclosed in these accounts