

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

	Page
Charity and Company information	1
Trustees' Report	2
Independent auditors' report	6
Statement of Financial Activities	8
Income and Expenditure account	9
Balance sheet	10
Notes to the accounts	11

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

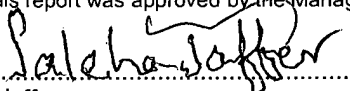
Statement as to disclosure to our auditors

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.

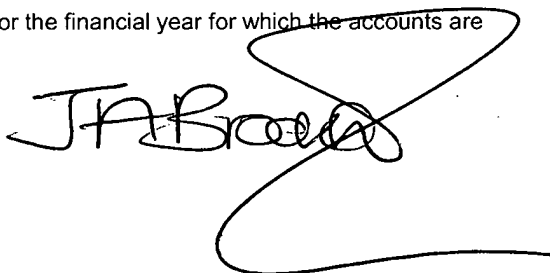
In accordance with the exemption provided by APB Ethical Standard – Provisions Available for Smaller Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

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.

Terry D Curtis
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).

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

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>

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

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