

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

TUESDAY



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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 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.

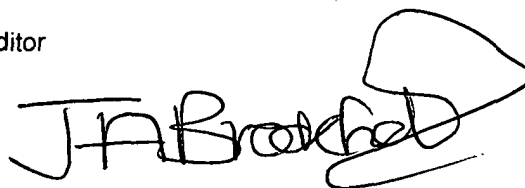
In accordance with the exemption provided by APB Ethical Standard – Provisions Available for Smaller Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

**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 £
<b>Incoming resources</b>					
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
<b>Total incoming resources</b>		<b>£ 188,462</b>	<b>1,708,837</b>	<b>1,897,299</b>	<b>1,067,074</b>
<b>Resources expended</b>					
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
<b>Total resources expended</b>		<b>£ 35,125</b>	<b>1,643,654</b>	<b>1,678,779</b>	<b>1,007,032</b>
<b>Net movement in funds</b>		<b>153,337</b>	<b>65,183</b>	<b>218,520</b>	<b>60,042</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>95,840</b>	<b>-</b>	<b>95,840</b>	<b>35,798</b>
<b>Total Funds carried forward</b>		<b>£ 249,177</b>	<b>65,183</b>	<b>314,360</b>	<b>95,840</b>

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**

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

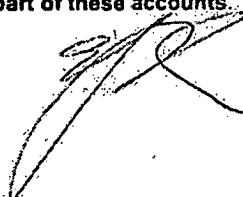
**High Trees Community Development Trust**  
**Company Number** 3573630  
**Balance Sheet**  
**as at 31 August 2021**

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

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**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**  
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**4 Voluntary Income - Grants, Contracts for projects and Donations**

	Unrestricted Funds	Restricted Funds	Total 2021 £
<b>Covid-19</b>			
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
<b>Cross Service</b>			
Impact on Urban Health	-	83,288	83,288
Tudor Trust	-	18,500	18,500
<b>CYPF</b>			
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
<b>Education and Training</b>			
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
<b>Employment and Welfare</b>			
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
<b>PARTNERSHIPS</b>			
			** (refer below)
GLA - Building Young Brixton Partnership	-	371,906	371,906
National Lottery Foundation - Place for All Partnership	-	179,458	179,458
<b>SOCIAL ACTION</b>			
Trust for London	-	28,500	28,500
Individual Donations/Fundraising	4,568	-	4,568
	<b>136,508</b>	<b>1,708,837</b>	<b>1,845,345</b>

**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
	<b>51,097</b>	<b>-</b>	<b>51,097</b>
			<b>31,389</b>

**High Trees Community Development Trust**  
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**7 Analysis of Resources Expended**

	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	£	£
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
	<b>1,678,779</b>	<b>1,007,032</b>

**8 Analysis of project costs, governance and other support costs**

	<b>Basis of apportionment</b>	<b>Charitable activities £</b>	<b>Fundraising function £</b>	<b>Governance function £</b>	<b>Total £</b>
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
		<b>1,643,654</b>	<b>24,000</b>	<b>11,125</b>	<b>1,678,779</b>

**9 Analysis of staff costs and trustee remuneration and expenses**

	<b>2021 £</b>	<b>2020 £</b>
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
	<b>£ 1,071,725</b>	<b>695,594</b>

**Numbers of full time employees or full time equivalents**

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

<b>13 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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
	<b>£ 731,329</b>	<b>294,186</b>

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

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**

	<b>Funds at 2020 £</b>	<b>Incoming Resources £</b>	<b>Resources expended £</b>	<b>Funds at 2021 £</b>
<b>Charitable activities</b>				
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
	<b>£ 95,840</b>	<b>1,897,299</b>	<b>1,678,779</b>	<b>314,360</b>

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**

	<b>General Funds £</b>	<b>Restricted Funds £</b>	<b>Total £</b>
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)
<b>Total</b>	<b>1,139,506</b>	<b>65,183</b>	<b>314,360</b>

**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