

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.

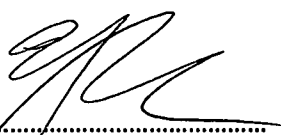
### Statement as to disclosure to our auditors

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.

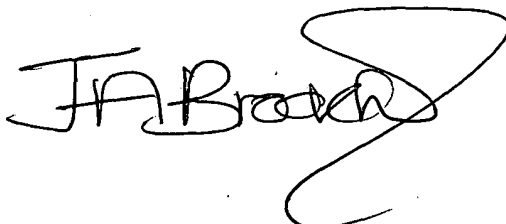
In accordance with the exemption provided by APB Ethical Standard – Provisions Available for Smaller Entities, we have prepared and submitted the company's returns to the tax authorities and assisted with the preparation of the accounts.

**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 £
<b>Incoming resources</b>					
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	-
<b>Total incoming resources</b>	<b>£</b>	<b>344,898</b>	<b>2,317,825</b>	<b>2,662,723</b>	<b>1,897,299</b>
<b>Resources expended</b>					
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	-
<b>Total resources expended</b>	<b>£</b>	<b>28,842</b>	<b>2,296,866</b>	<b>2,325,708</b>	<b>1,678,779</b>
<b>Net movement in funds</b>		<b>316,056</b>	<b>20,959</b>	<b>337,015</b>	<b>218,520</b>
<b>Reconciliation of funds</b>					
<b>Total funds brought forward</b>		<b>249,177</b>	<b>65,183</b>	<b>314,360</b>	<b>95,840</b>
<b>Total Funds carried forward</b>	<b>£</b>	<b>565,233</b>	<b>86,142</b>	<b>651,375</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**

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

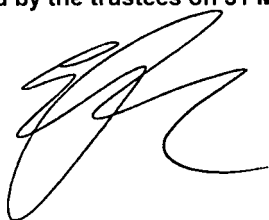
High Trees Community Development Trust  
Company Number 3573630  
Balance Sheet  
as at 31 August 2022

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

	Unrestricted Funds	Restricted Funds	Total 2022 £	2021 £
<b>Cross Service</b>				
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	-
<b>Children, Young People and Families</b>				
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
<b>Education and Training</b>				
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
<b>Employment and Careers</b>				
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
<b>Social Action</b>				
Trust for London	-	61,250	61,250	28,500
<b>Covid 19</b>				
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
<b>Individual Donations/Fundraising</b>	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**  
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6 Income from charitable activities		2022	2021
		£	£
Rental Income	13,635	-	13,635
Paid for Courses	13,100	-	13,100
Other Income	15,037	-	15,037
	<u>41,772</u>	<u>-</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
			£
<b>Asset cost, valuation or revalued amount</b>			
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>
<b>Accumulated depreciation and impairment provisions</b>			
Depreciation charge for the year		1,170	1,170
At 31 August 2022	<u>-</u>	<u>1,170</u>	<u>1,170</u>
<b>Net book value</b>			
At 31 August 2022	<u>£ 685,894</u>	<u>3,510</u>	<u>689,404</u>

High Trees Community Development Trust  
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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