

# **THE VEGAN-ORGANIC NETWORK**

## **FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 NOVEMBER 2021**

Registered Charity No. 1080847  
Company Registration No. 03869080

THE VEGAN-ORGANIC NETWORK

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## THE VEGAN-ORGANIC NETWORK

### Report of the trustees for the year ended 30<sup>th</sup> November 2021

The trustees present their annual directors' report and financial statements of the charity for the year ended 30<sup>th</sup> November 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### Objectives and activities

Whatever the methods and techniques of animal-free farming, variously labelled, Veganic, Biocyclic-Vegan, Natural Agriculture, Stockfree Organic, Vegan Permaculture plus others, the principles are the same. However, it is crucial to reiterate that for VON these principles are informed by the same underlying aim; that is working for a nonviolent world where war has been abolished and the roots of war pulled up, including the silent, routine violence of hunger, oppression and ecological devastation. From our inception in 1996 we have proclaimed the following mission statement:

VEGANS for LIFE

We must work for a World

Where social justice prevails

A World where animals and people, flora and fauna can live in harmony

A World where the slaughterhouse, war and the killing fields are made obsolete

A World of cooperation and compassion

A World where we speak and act with the poor, the oppressed, the dispossessed,

And for those who cannot speak

Our freelance part-time paid workers, together with our voluntary key workers, subscribe to this ethic and constitute a committed, skilled and professional team that will continue to ensure the growth and influence of VON. Many key tasks are undertaken voluntarily as are staffing the stands and giving talks at events.

It's important that the everyday work of maintaining VON's infrastructure is assured. The basic work for example s includes dealing with 'phone and various enquiries, completing the annual financial return and Director's report to Companies House and the Charity Commission. This also informs them of any changes in VON, regarding trustees and those authorised to make financial and policy decisions. And, most critically, to ensure VON's principles are maintained. So that trustees and key workers are kept informed of changes we continue to update the Administrative Structures and Practice document.

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities, and setting the policies for the year.

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The charity furthers its charitable purposes for the public benefit through carrying out the work of the Charity the trustees have had regard to the Charity Commission guidance on public benefit. The benefits arising from our charitable aims are broadly as detailed in the activities above. The trustees are not aware of any detriment or harm caused by our work. The charity's benefits are aimed at the general public without geographical restriction. Some benefits such as a free copy of the magazine are available to supporters who pay a subscription. Such membership is available to all interested in our work and a low-income rate is available. Many of the benefits such as the extensive information on the websites and an email and telephone helpline are available free. Some courses and other activities are charged for; in this case these are open to all and there is a low income rate. Grants from the bursary fund are primarily aimed at vegetarians and vegans in keeping with the grant made for this purpose; in some circumstances bursary grants may be available to others. Other examples of public benefit delivery are as detailed in activities mentioned above.

We continue to receive about 6 applications annually for a grant from our Bursary Fund. The applicant must show that they are engaged in farming or an allied occupation and that the course will enable them to use and promote the vegan organic method in their career. Social media continues to play a major role in the dissemination of ideas ranging from GMO's, health and diet, global warming, the use and non-use of humanure and how vegan organics relates to these. The grant to update the kitchen, toilet and accommodation facilities at Tolhurst Organic Farm was completed this summer. Our Advisory Panel continues to provide help with farmers queries and visit the farms where requested.

### **A review of our achievements and performance**

David Graham: VON was formed in 1996 as an international transitional movement. The magazine's title – Growing Green International – reflects this aim as do the articles that discuss the farming methods, culture and ideals of farmers and other contributors from many countries. Therefore the international network element of the Vegan Organic Network operates quite efficiently. However, as yet we have not established a framework that promotes a wider understanding of the fundamental social, economic and political changes of a veganic food system. The internet with its variety of platforms has, effectively, overcome many communication barriers. This development enables the exchange of ideas that challenges and demonstrates practical alternatives to the industrialisation of people, animals and the environment that is destroying life. VON, in collaboration with its colleagues from organisations, both here and abroad, has plans to organise a conference and make this objective a priority. Unfortunately the pandemic has put a temporary halt to these meetings but we look forward to their renewal – hopefully in 2021.

Because of COVID 19 VON decided to suspend farm certification visits. This interregnum has given us room for thought and an opportunity to discuss and review our development strategy that included farms due for Veganic Certification renewal. We had interim plans that pending the renewal of inspections to ask certified farmers and growers to declare that they continued to conform to the veganic method and those yet to be inspected to sign the Veganic Standards form that they also adhered to the veganic method. However, with the agreement of the licensee farm certification visits will probably be resumed in the summer of 2021/22. This will entail VON recruiting and briefing, where necessary, as many inspectors as possible. There is a good probability that the farmer with the land to be inspected, or VON, will be able to nominate a suitable person to

## THE VEGAN-ORGANIC NETWORK

undertake this interesting activity as has happened previously. It has been proposed that farm inspection visits are not necessary, all that VON requires is a declaration that the growing method conforms to the Veganic Standard, and that the Soil Association will carry out, for a fee, a veganic certified inspection on behalf of VON. This idea will be considered.

Associated with the above objective we plan to produce a colourful draft label for farmers and growers for them to consider fixing to their veg boxes. With their agreement we will design a label specific to their holding. These labels will inform the veg box recipient how the food in their box is grown, and the beneficial impact this method has on climate change. We think this will have the support of growers and will be an educational tool in getting our veganic farming message across. Members will be aware of Bradley Nook cattle farm and farmers Jay and Katja's determination to move from cattle to veganic farming. What to do with the 70 cattle? Fortunately Hillside Animal Sanctuary took all but 11 animals, a family that Jay and Katja wished to keep. This encouraging episode poses a challenge for VON that goes to the very roots of our purpose. In the growing awareness of climate catastrophe not only are more people converting to veganism but the disastrous effects of chemical and animal farming will, inevitably, result in farmers considering converting to the veganic method.

Therefore VON needs to review its Veganic Standards, and consider revising some conditions, and have an additional set of new conditions in order to accommodate the transition from chemical and animal farming to veganic. This is especially important as we plan to have a stand at non-veganic farming events when conditions allow. As well as discussing methodology, farmers and growers will be handed the proposed 'How to transition' document. Therefore we require an experienced group of farmers to produce a paper that methodically sets out the step-by-step methods that will enable cattle farmers to achieve the Veganic Standards. We will meet to decide who in VON, Biocyclic Agriculture and others, comprises this group. This will be a demanding task requiring an open and creative mind.

One of VON's primary objective is the development of an existing veganic farm as an International Research, Education and Development Centre. Ideally this farm should be well established and have a good reputation amongst farmers who may not be veganic, or even organic. A university link is desirable. Without doubt Iain Tolhurst (Tolly) of Tolhurst Organic Products, has to some extent, fulfilled this role. VON has enjoyed a mutually friendly and constructive relationship with Tolly for more than 20 years. Another interesting development is that Kindling, with whom VON has also had a long friendship, is negotiating the purchase of a large farm within easy reach of Manchester.

There appears to be little doubt that this and the other pandemics, have their origin in the abuse and destruction of animals and their habitat and that this forms part of the global catastrophe that we have created. The urgency with which this human pandemic has been attacked must also be used to avoid the global crisis.. Agriculture, farming and growing, the sustainable conservation of the soil is vital to all life on earth. However, it is also a major element in the emission of carbon and greenhouse gases that is destroying our earth. VON, is a small organisation, but its farming techniques demonstrate that human and non-human populations and the planet can thrive healthily if we use veganic methods that embrace care, respect and love for all life.

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The trustees sincerely thank all those who actively work to support VON by informing the public of our work in so many creative ways, also our members whose generosity makes this possible. Thank you all.

### Vegan Organic Network Bursary Award

**Bobbie Lane**

Name of course applied for: Online Vegan Permaculture Design Certificate

Course location: Online

Course start date: 25/09/21 Course end date: 27/02/22

Is a certificate or any recognition of course completion provided? Yes

Bursary amount: £150.00

Approved by: Robert Ngawoofah, Dan Graham and Cherry Chung Date: 16/12/2021

### Vegan Organic Network Bursary Award

Applicant's name and title: Miss Theresa Webb

Kitchen Buddy, wild food forager.

Name of course applied for: PDC online

Course contact name: Graham Burnett

email: [graham@spiralseed.co.uk](mailto:graham@spiralseed.co.uk) Tel:

Course location: online via Zoom.

Course start date: 25<sup>th</sup> September 2021 Course end date: 27<sup>th</sup> February 2022

Bursary applied for £150.00

Approved by: Robert Ngawoofah, Dan Graham and Cherry Chung Date: 20/12/2021

### VON Grant

02/06/2021

Jon Dale

We are please to inform you that VON has agreed to fund your project for Willow Way.

• Landscaping work for polytunnel	£150.00
• Polytunnel and fixings 21ft x 59ft	£3662.00
<b>Total funding</b>	<b>£3812.00</b>

Conditions of funding:

- Willow Way has a plaque by the polytunnel saying: Polytunnel funded by Vegan Organic Network (which VON will pay for)
- Display VON literature and books
- Write an article for the VON newsletter and magazine, outlining your project and highlighting how VON have helped

Suggestions

- Sign for the entrance including VON logo, which VON would pay for

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- Collaborative VON events hosted at Willow Way

Approved by VON trutees, Robert, Cherry and Dan

Membership Report : Tony Martin

During the period, December 2020 to November 2021

During the period, December 2020 to November 2021

Membership numbers: As of 30.11.21 we had 601 members compared to 535 in the last period.

We have 44 gratis members consisting mostly of organisations that are useful to connect with, plus a few people who have helped VON out in the past. Most receive a digital copy which costs us nothing. There are also 36 life members (up 7 from last year, some converted by Tony as they have paid well over life membership over the years or have given large donations).

Payments: Paypal (this includes card transactions processed by paypal) is by far the most popular method of payment but people do still occasionally ask to pay by bank transfer which is more time consuming to deal with than Paypal or standing orders.

Current membership (main payment methods)

7 Bank transfer. 16 Cheque (same)

151 Standing order (same) 382 Paypal (up from 318)

Growing Green International Report for the 2021 AGM

This has continued to be a challenging time for all and from a personal stand point, ongoing health and move issues has kept the me from managing to keep to planned schedules.

We continue to receive positive comments about the magazine and I believe that contributed to the good results (for a highly specialised magazine) we had in the 2021 Vegfest awards

Favourite Vegan Magazine (2487 votes cast)	
Nominees	Number of Votes
Vegan Food & Living Magazine	482
Vegan Life Magazine	467
Plant Based News	418
Viva! Life Magazine	341
<b>Growing Green</b>	<b>188</b>
Outrage Magazine	176
PlantBased Magazine	144
The Vegan Magazine	114
BRIGHT Zine	85
Força Vegan Magazine	72

## Events Report-Dan Graham Dec 2020-30<sup>th</sup> November 2021

The VON newsletter has been going since December 2018, we now have a mailing list of over 3000 people. The newsletter continues to advertise VON's regular events and highlight veganic related news and articles and promote other vegan organisations and their events related to veganic food and Stockfree farming.

### Online events

Our regular online events Veganic Gardens Question Time and Farming for a Future, have involved a wide variety of farmers, growers, vegan celebrities and the general public from different parts of the world.

The shows attract a regular audience of a few hundred people, our most popular screening of the year was the Tour of Tolhurst Organic Farm Part 1, which has attracted an audience of 5, 424 people so far.

### Youth for Food Fest

In the summer of 2021 Dan and Robert from VON accompanied a group of young people from Manchester to represent VON at the Youth for Food Festival and joined other inspirational people fighting for food system change.

Vegan Organic Fest 2021 Cornwall our first year at Chyan Cultral Centre was very successful meeting and new networking with new people was invaluable as a number of the people we met are now key active supporters.

While in Cornwall we visited veganic farmer Rich Hardy and made a short film with him.

We also visited Jon and Jules at Willow Way Newquay veganic project who VON has supported by buying them a poly tunnel, and it was good to see the progress and development at Plants for a Future near Fowey.

With the international climate change conference COP26 being held in the UK, we worked hard to share VON's message 'what we eat and how we grow our will determine the future of tomorrow'. We launched the Save our Wildlife Competition to demonstrate the link between animal farming and loss of wildlife and environmental destruction.

The article by Dr Colleen Mcduling Saving Earth's Wildlife Through a Radical Change summed up what the competition is about.

There was a video competition for the general public, and an arts competition for school children. 35 schools and 200 children took part in the competition and number of sponsors came on board including Garden Organic who gave us organic seeds and Simon Reed who donated living willow wands which went out to all the schools that took part.

We created the Giant Vegan Trike TV which we took to COP26 in Glasgow and showed a selection of videos which had been entered into the competition and other videos from vegan and environmental groups, the Giant Vegan Trike TV will be rolled out again at future events.

All in all, it has been a busy year with a number of our projects rolling over to 2022.



## THE VEGAN-ORGANIC NETWORK

### Financial review

We have managed our income and expenditure so that we continue to promote VON's principle aims which are to support veganic farming. This includes help for trainees, new and existing farmers and growers where this is required, and the VON grant criteria are met. The trustees have ensured that there are sufficient reserves to meet future developments. VON accounts will be certified at the end of November 2020 when a full breakdown of our funds will be available to members.

The way that VON has developed from its founding in 1996 and its registration as a charity and limited company in 2000 has resulted in a date mismatch regarding the AGM and final accounts in November. In order to rectify this I propose that the AGM takes place in January/February of each year. This will allow sufficient time for the accountant to prepare the accounts and for VON to clarify any queries that inevitably arises.

### Investment powers and policy

The trustees, having regard to the liquidity requirements of operating the charity, have kept available funds in an interest bearing deposit account.

### Reserves policy and going concern

The balance held in unrestricted reserves at 30<sup>th</sup> November 2021 was £200,700 of which £200,699 are free reserves, after allowing for funds tied up in tangible fixed assets.

The charity has reserves in place to protect the continuity of service delivery during uncertain financial times and to support general functions and the future projects as part of the development plans. The assumption is made that membership and donation income may reduce and bank interest will remain very low over the next five years. The plans for reserves are as follows:

1. Reserve to cover costs of basic operation, administration, basic educational functions, publishing magazine, maintaining website, etc., the balance of funds after allowing for the following items:
2. Reserve for major revision and printing of Growing Green handbook and other one-off educational materials, and extensive promotion of stock free organic standards for the next five years = £20,000.
3. Reserve to develop Rufford Farm, in event of receiving farm as legacy, £80,000.

Significant restricted reserves additional to the above are as follows, balances as specified in the accounts:

1. Centre Network Fund, an on-going programme is in place to spend this reserve to assist farmers and growers establish stock free / vegan organic farms and/or to help with specific grants where this is necessary for the farm to continue to secure its future and to function effectively.
2. Legacy from Movement for Compassionate Living, this is also dedicated to the Centre Network Programme.
3. Bursary Fund, an on-going fund spent as needed.

The reserves policy for the above items is reviewed and reallocations to them are made in the light of changing circumstances; changes in restricted funds may only be made with the consent of the donor.

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The Charity's main source of income is donations. The Trustees consider that it is appropriate to prepare the accounts on a going concern basis and, consequently, the accounts do not include any adjustments that would be necessary if these sources of income should cease.

### **Risk management**

The trustees/directors have reviewed the major risks to which the charity/company is exposed and have established systems to mitigate those risks. Following a risk assessment, substantial funds are kept in a separate bank in case of the unlikely event of bank failure and to attract better interest.

### **Plans for Future Periods**

Daniel Graham:

Our next AGM will be in October, where we will discuss:

- Fund raising strategy
- Partnership with Tolhurst Organic
- Tolhurst Organic becoming A centre of Excellence for Stockfree Organic Farming and Veganic Food
- Events
- Ideas from VON members

### **Structure, governance and management**

The Vegan-Organic Network is a company limited by guarantee governed by its Memorandum and Articles of Association dated 23<sup>rd</sup> May 2000. It is registered as a charity with the Charity Commission and is constituted under a trust deed dated 23<sup>rd</sup> May 2000.

### **Appointment of trustees**

The directors are responsible for the overall management and control of the charity. Under the memorandum and articles, new trustees are appointed as required by the trustees. In appointing new trustees the trustees have regard to a balance of skills, age and gender, and this is reviewed at least annually. There is a procedure for approval of proposed new trustees.

There is a working group comprising the trustees and volunteers who have specific roles; this group carries out the day-to-day functions and planning. Sub groups to deal with specific areas are established as needed. Functions are reviewed at least annually. Under the memorandum and articles there is a category of supporter members who do not have voting rights and receive various benefits such as the magazine Growing Green International.

### **Trustee induction and training**

New trustees will be familiar with the work of the charity. New trustees will receive / be directed to: the memorandum and articles; minutes of previous meetings; the last annual accounts (with advice on their content); Charity Commission and Companies House advice and regulations and the Charity Commission pack for new trustees. Additionally new trustees are given one to one advice on relevant aspects depending on their knowledge.

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### Organisation

The board of trustees administers the charity. The board normally meets January, May, August and October or as required if there are special circumstances.

### Related parties and co-operation with other organisations

None of our trustees receive remuneration or other benefit from their work with the charity, apart from VON trustee Daniel Graham who is paid as VON's event's organiser. Any connection between a trustee or senior manager with any service providers must be disclosed to the full board of trustees in the same way as any other contractual relationship with a related party.

### Reference and administrative information

Charity Name: The Vegan-Organic Network. The name of the charitable company was changed from Vegan-Organic Trust to The Vegan Organic Network on 2nd March 2005.

Charity Number: 1080847

Company Registration Number: 3869080

### Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

#### Trustees and Directors

Cherry Chung	Chair of Trustees	(appointed May 2021)
David Mather		(appointed February 2021)
Robert Ngawoofah		(appointed March 2021)
Zaina Macneall		(appointed September 2021)
Daniel Graham		(appointed June 2022)
David Graham		(resigned May 2021)
Ben Harrison-Graham		(resigned April 2021)
Jenny Griggs		(resigned December 2020)

#### Key workers (freelance and voluntary)

Daniel Graham (events)  
 Tony Martin (GGI)  
 John Curtis (Growing queries)  
 John Read (VON representative, farm visits)  
 Tamara Schiopu (International organiser)  
 Iain Tolhurst (VON representative and veganic advisor)

#### Registered Office

Anandavan  
 58 High Lane  
 Chorlton cum Hardy  
 Manchester  
 M21 9DZ

**THE VEGAN-ORGANIC NETWORK****Independent Examiners**

Community Accountancy Service Limited  
The Grange  
Pilgrim Drive  
Beswick  
Manchester  
M11 3TQ

**Bankers**

Triodos Bank  
Deanery Road  
Bristol

Ecology Building Society  
7 Belton Road  
Silsden  
Keighley

Co-operative Bank  
Balloon Street  
Manchester

Charity Bank  
Fosse House  
182 High Street  
Tonbridge

**Solicitors**

Pannone and Partners  
123 Deansgate  
Manchester  
M3 2BU

**THE VEGAN-ORGANIC NETWORK****Trustees responsibilities in relation to the financial statements**

The charity trustees (who are also the directors of The Vegan-Organic Network for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

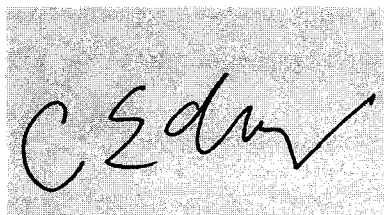
Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing the financial statements, the trustees are required to:

- Select suitable accounting principles and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures that must be disclosed and explained in the financial statements;
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will continue in business.

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

By order of the board of trustees

-----  
Chair: Cherry Chung

A handwritten signature in black ink, appearing to read 'CZdm' followed by a checkmark, is written over a grey rectangular background.

Date: 8<sup>th</sup> August 2022

## **Independent examiner's report to the trustees of THE VEGAN ORGANIC NETWORK**

I report on the accounts of the company for the year ended 30<sup>th</sup> November 2021, which are set out on pages 13 to 23.

### **Respective responsibilities of trustees and examiner**

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity is required by company law to prepare accrued accounts and I am qualified to undertake the examination by being a qualified member of The Association of Chartered Certified Accountants.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006, ; and
  - with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

AM King FCCA *A.M.King*  
 Community Accountancy Service Ltd  
 The Grange, Pilgrim Drive, Beswick, Manchester, M11 3TQ

Date: 8<sup>th</sup> August 2022

**STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 NOVEMBER 2021**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**

				Total Funds	Total Funds
				Year Ended	Year Ended 30
		Unrestricted	Restricted	30 November	November
		Funds	Funds	2021	2020
	Further Details	£	£	£	£
<b>Income from:</b>					
Donations and legacies	(3)	3,980	-	3,980	8,846
Charitable Activities	(4)	17,211	6,350	23,561	6,882
Other Trading Activities	(5)	2,437	-	2,437	972
Investment Income		1,917	-	1,917	1,269
<b>Total</b>		<b>25,545</b>	<b>6,350</b>	<b>31,895</b>	<b>17,969</b>
<b>Expenditure on:</b>					
Raising Funds	(6)	7,909	-	7,909	9,559
Charitable Activities	(6)	30,747	4,674	35,421	27,789
Other	(6)	13	-	13	13
<b>Total</b>		<b>38,669</b>	<b>4,674</b>	<b>43,343</b>	<b>37,361</b>
<b>Net gains/(losses) on investments</b>					
		(4,117)	-	(4,117)	1,153
<b>Net income/(expenditure)</b>		<b>(17,241)</b>	<b>1,676</b>	<b>(15,565)</b>	<b>(18,239)</b>
<b>Transfers between funds</b>					
	(17)	-	-	-	-
<b>Net movement in funds</b>		<b>(17,241)</b>	<b>1,676</b>	<b>(15,565)</b>	<b>(18,239)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward	(17)	288,626	11,845	300,471	318,710
<b>Total funds carried forward</b>	<b>(17)</b>	<b>271,385</b>	<b>13,521</b>	<b>284,906</b>	<b>300,471</b>

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

The notes on pages 16 to 23 form part of these accounts.

**BALANCE SHEET AS AT 30 NOVEMBER 2021**

Company registration number: 03869080

	Notes	2021 £	2020 £
<b>Fixed assets:</b>			
Tangible assets	(11)	1	1
Fixed Asset Investments	(11)	30,318	33,988
Total fixed assets		<u>30,319</u>	<u>33,989</u>
<b>Current assets:</b>			
Stocks	(12)	2,018	3,400
Debtors	(13)	-	-
Cash at Bank & in Hand		270,439	281,150
Total current assets		<u>272,457</u>	<u>284,550</u>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	(14)	17,870	18,068
Net current assets or liabilities		<u>254,587</u>	<u>266,482</u>
Total assets less current liabilities		284,906	300,471
Creditors: Amounts falling due after more than one year	(16)	-	-
Provisions for liabilities		-	-
Total net assets or liabilities		<u>284,906</u>	<u>300,471</u>
<b>The funds of the charity:</b>			
Restricted income funds	(17)	13,521	11,845
Unrestricted income funds	(17)	271,385	288,626
Total charity funds		<u>284,906</u>	<u>300,471</u>

For the period in question the company was entitled to the exemption conferred by section 477 of the Companies Act 2006, and that no notice has been deposited under section 476 in relation to its accounts for the financial year; and the directors acknowledge their responsibilities for:

- complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 8th August 2022

Cherry Chung      Chair

The notes on pages 16 to 23 form part of these accounts.



## Statement of Cash Flows for the year ending 30 November 2021

## Reconciliation of net movement in funds to net cash flow from operating activities

	Year Ended 30 November 2021 £	Year Ended 30 November 2020 £
Net movement in funds	(15,565)	(18,239)
Add back depreciation	-	-
Deduct investment income	(1,917)	(1,269)
Deduct gains/add back losses on investments	3,670	(1,153)
Decrease/(increase) in stocks	1,382	(3,106)
Decrease/(increase) in debtors	-	181
Increase/(decrease) in creditors	(198)	78
<b>Net cash used in operating activities</b>	<b>(12,628)</b>	<b>(23,508)</b>
<b>Cash flows from investment activities:</b>		
Interest	1,917	1,269
Purchase of fixed assets	-	-
<b>Net cash provided by investing activities</b>	<b>1,917</b>	<b>1,269</b>
Increase/(decrease) in cash and cash equivalents during the year	(10,711)	(22,239)
Cash and cash equivalents brought forward	281,150	303,389
<b>Cash and cash equivalents carried forward</b>	<b>270,439</b>	<b>281,150</b>

## Notes to the accounts

**1. Accounting policies****(a) Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**(b) Funds structure**

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed. There are 3 restricted funds.

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created a fund for a specific purpose.

Further details of each fund are disclosed in note 17.

**(c) Income recognition**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

**(d) Expenditure Recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (f) below.

**(e) Irrecoverable VAT**

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

**(f) Allocation of support and governance costs**

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to independent examination and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on type of expense. The allocation of support and governance costs is analysed in note 8.

**(g) Costs of raising funds**

The costs of raising funds consists of merchandise, events, stall hire and fundraising.

**(h) Charitable Activities**

Costs of charitable activities include governance costs and an apportionment of support costs as shown in note 7.

(i) **Tangible fixed assets and depreciation**

All assets costing more than £500 are capitalised and valued at historical cost. Depreciation is charged on the following basis:

Computers 33.33% on cost

(j) **Realised gains and losses**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and their opening carrying value or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their varying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

(k) **Pensions**

The charity currently does not administer contributions to a pension scheme as it does not employ any staff.

(l) **Debtors**

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

(m) **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.

**2. Related party transactions and trustees' expenses and remuneration**

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2020: £nil). Expenses paid to the trustees in the year totalled £738 (2020: £830). These expenses were made up of 1 trustee reimbursed for their travel expenses, telephone and stationery.

Daniel Graham, trading as Danny Zapparelli, a relative of David Graham, was paid for services and travel expenses totalling £9,000 (2020: £20,858).

Naomi Jones, a relative of David Graham, was paid £nil for book-keeping services during the year (2020: £837).

**3. Donations and Legacies**

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£	£	£
Donations and Gift Aid	3,980	-	3,980	8,846
	3,980	-	3,980	8,846

**Previous reporting period**

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020
	£	£	£
Donations and Gift Aid	8,846	-	8,846
	8,846	-	8,846

## 4. Income from charitable activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£	£	£
Membership Fees	11,315	-	11,315	6,265
Income from Events	5,896	-	5,896	617
Restricted grants:				
Cyril Corden Trust	-	6,350	6,350	-
	<u>17,211</u>	<u>6,350</u>	<u>23,561</u>	<u>6,882</u>

## Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020
	£	£	£
Membership Fees	6,265	-	6,265
Income from Events	617	-	617
	<u>6,882</u>	<u>-</u>	<u>6,882</u>

## 5. Income from other trading activities

	Unrestricted	Restricted	Total Funds	Total Funds
	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£	£	£
Merchandise	2,437	-	2,437	972
	<u>2,437</u>	<u>-</u>	<u>2,437</u>	<u>972</u>

## Previous reporting period

	Unrestricted	Restricted	Total Funds
	Year Ended 30 November 2020	Year Ended 30 November 2020	Year Ended 30 November 2020
	£	£	£
Merchandise	972	-	972
	<u>972</u>	<u>-</u>	<u>972</u>

## 6. Expenditure

	Promotion of Vegan Organic System of Agriculture and Horticulture £	Year Ended 30 November 2021 £	Year Ended 30 November 2020 £
<b>Expenditure on raising funds:</b>			
Website costs	300	300	-
Event costs	2,685	2,685	219
Stall Hire	100	100	-
Fundraising and Advertising Costs	4,824	4,824	9,340
	<u>7,909</u>	<u>7,909</u>	<u>9,559</u>
<b>Expenditure on charitable activities:</b>			
Freelance Workers	25,343	25,343	18,000
Books, Subscriptions and Merchandise	1,385	1,385	(2,243)
Travel Expenses	-	-	2,717
Bank Charges	216	216	298
Minor Equipment	-	-	793
Grants Awarded	3,812	3,812	2,070
Repairs and Maintenance	-	-	30
IT Maintenance	-	-	700
Telephone & Internet	665	665	1,631
Insurance	-	-	137
Governance Costs	1,044	1,044	2,271
Post, Printing & Stationery	2,956	2,956	1,385
Depreciation	-	-	-
	<u>35,421</u>	<u>35,421</u>	<u>27,789</u>
<b>Other expenditure:</b>			
Miscellaneous	13	13	13
	<u>13</u>	<u>13</u>	<u>13</u>
	<u>43,343</u>	<u>43,343</u>	<u>37,361</u>
<b>Restricted funds</b>		4,674	-
<b>Unrestricted funds</b>		<u>38,669</u>	<u>37,361</u>
		<u>43,343</u>	<u>37,361</u>

7. Analysis of expenditure on charitable activities

As per note 6.

8. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown below:

	General Support	Governance	Total 2021	Basis of apportionment
Accountancy Fees	-	960	960	type of expense
Administration	-	-	-	type of expense
Book-keeping	84	-	84	type of expense
	84	960	1,044	

Previous reporting period

	General Support	Governance	Total 2020	Basis of apportionment
Accountancy Fees	-	1,080	1,080	type of expense
Administration	1,107	-	1,107	type of expense
Book-keeping	84	-	84	type of expense
	1,191	1,080	2,271	

9. Analysis of staff costs

	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£
Wages and Salaries	-	-
Redundancy	-	-
Social Security Costs	-	-
Pension Costs	-	-
	-	-

The average number of employees during the year was nil (previous year: nil).  
The charity considers its key management personnel comprises the trustees.

10. Independent Examiner Fees

	Year Ended 30 November 2021	Year Ended 30 November 2020
	£	£
Independent examination fees	960	1,080
	960	1,080

11. Fixed Assets  
Tangible Fixed Assets

	Computers and Equipment	Total
Cost	£	£
At 1 December 2020	12,651	12,651
Additions	-	-
At 30 November 2021	12,651	12,651
Depreciation		
At 1 December 2020	12,650	12,650
Charge for Year	-	-
At 30 November 2021	12,650	12,650
NET BOOK VALUE		
At 30 November 2021	1	1
At 30 November 2020	1	1

Fixed Assets Investments

	2021	2020
	£	£
Valuation at 01.12.20	33,988	32,835
Additions	-	-
Unrealised Gains/(Losses)	(3,670)	1,153
Realised Gains	-	-
Valuation at 30.11.21	30,318	33,988

12. Stocks

	2021	2020
	£	£
Stocks of Magazines, CD's, DVD's and Books	2,018	3,400

13. Analysis of debtors

	2021	2020
	£	£
Debtors	-	-
Prepayments	-	-

Debtors and prepayments related to unrestricted funds both in 2021 and 2020.

14. Creditors: amounts falling due within one year

	2021	2020
	£	£
Creditors	16,826	16,826
Short-term compensated absences (holiday pay)	-	-
Other creditors and accruals	1,044	1,242
	17,870	18,068

15. Deferred income

The charity did not have any deferred income.

16. Creditors: amounts falling due after more than one year

	2021	2020
	£	£
Provisions for liabilities	-	-

17. Analysis of charitable funds

Analysis of movements in unrestricted funds

	Balance at 1 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2021
	£	£	£	£	£
General Fund	237,941	21,428	(38,669)	(20,000)	200,700
Designated Fund	50,685	-	-	20,000	70,685
	288,626	21,428	(38,669)	-	271,385

Previous reporting period

	Balance at 1 December 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2020
	£	£	£	£	£
General Fund	257,622	19,122	(35,803)	(3,000)	237,941
Designated Fund	47,685	-	-	3,000	50,685
	305,307	19,122	(35,803)	-	288,626

Name of unrestricted fund:

General Fund

Designated Fund

Description, nature and purpose of the fund

The "free reserves" after allowing for all designated funds

To establish and maintain a centre

Analysis of movements in restricted funds

	Balance at 1 December 2020	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2021
	£	£	£	£	£
Donations - Bursary Fund	7,787	-	(300)	-	7,487
Donations - Events Fund	4,058	-	(3,812)	-	246
Cyril Corden Trust	-	6,350	(562)	-	5,788
	11,845	6,350	(4,674)	-	13,521

Previous reporting period

	Balance at 1 December 2019	Incoming Resources	Resources Expended	Transfers	Balance at 30 November 2020
	£	£	£	£	£
Donations - Bursary Fund	7,787	-	-	-	7,787
Donations - Events Fund	4,058	-	-	-	4,058
Donations - Centre	1,558	-	(1,558)	-	-
	13,403	-	(1,558)	-	11,845

Name of restricted fund:

Donations - Bursary Fund

Donations - Events Fund

Cyril Corden Trust

Description, nature and purpose of the fund

to provide grants to students

to support VON attendance at events

for the "Save our Wildlife" competition



## 18. Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Tangible fixed assets	1	-	-	1
Fixed asset investments	30,318	-	-	30,318
Cash at bank and in hand	186,233	70,685	13,521	270,439
Other net current assets/(liabilities)	(15,852)	-	-	(15,852)
<b>Total</b>	<b>200,700</b>	<b>70,685</b>	<b>13,521</b>	<b>284,906</b>

## Previous reporting period

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Tangible fixed assets	1	-	-	1
Fixed asset investments	33,988	-	-	33,988
Cash at bank and in hand	218,620	50,685	11,845	281,150
Other net current assets/(liabilities)	(14,668)	-	-	(14,668)
<b>Total</b>	<b>237,941</b>	<b>50,685</b>	<b>11,845</b>	<b>300,471</b>

## 19. Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised on a transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at an amortised cost using the effective interest method.