

**Company Registration No. 04020388 (England and Wales)**  
**Charity Registration No. 1085057**

**Trust for Sustainable Living**  
**(Company limited by guarantee)**

**Report of the trustees and financial statements**  
**For the year ended 30 September 2024**

**Trust for Sustainable Living (company limited by guarantee)**

**Company general information**

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**Directors**

Mr J Close  
Mr C G Felton  
Mr T Heneveld  
Ms S M Jackson  
Mrs M-P Lloyd  
Dr B A Murrer  
Mr J Poole (Resigned on 6 February 2024)  
Mr T C Randell (Appointed 24 April 2025)  
Dr J A Reed Johnson  
Mrs P A Tomlinson

**Senior Executive Personnel**

Executive Director	Mr K Hansen
Finance Manager	Mrs S Wooden

**Registered office**

Hampstead Norreys  
Thatcham  
Berkshire  
RG18 0TN

**Company registration number**

04020388

**Charity registration number**

1085057

**Auditors**

UHY Ross Brooke  
Suite I  
Windrush Court  
Abingdon Business Park  
Oxfordshire  
OX14 1SY

**Bankers**

National Westminster Bank Plc  
Winchester Old Bank  
105 High Street  
Winchester  
Hampshire  
SO23 9AW

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# **Trust for Sustainable Living (company limited by guarantee)**

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## **Trust for Sustainable Living (company limited by guarantee)**

### **Report of the board of trustees (directors) For the year ended 30 September 2024**

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#### **2024 Trustees Report**

The board of trustees, who are also directors of the charity for the purposes of Company Law, submit their annual report and the audited financial statements for the year ended 30 September 2024.

These accounts have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" revised in 2019, relevant accounting standards and the Companies Act 2006.

#### **Structure, Governance and Management**

##### **Recruitment and Appointment of Trustees**

Trust for Sustainable Living, henceforth referred to as TSL, was registered as a charity on 16 February 2001. It is incorporated as a company limited by guarantee, number 04020388 at Companies House. The charity is governed by its memorandum and articles dated 20 June 2000. The charity's wholly-owned trading subsidiary, The Living Rainforest Limited, henceforth referred to as TLR, is a company limited by shares and registered as company number 02578937 at Companies House.

A board of trustees of up to ten members administers the charity. The trustees who served during the period and up to the date of this report are set out below. Under the articles of association one third of the trustees must retire at each Annual General Meeting and being eligible they may offer themselves up for re-election by a vote of the members. Day-to-day decisions about the operation of the charity are made by the management staff employed by the charity. Strategic decisions are made by the board of trustees or its designated representative.

Members of the charitable company guarantee an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of guarantees as at 30 September 2024 was 8 (2023: 9). New trustees are actively recruited in order to allow the Board to enhance or maintain its skills in relevant areas such as education, conservation, communications, finance, fundraising, business, law and human resources development. The Board regularly discusses potential new trustees at its quarterly meetings.

##### **Induction and training of Trustees**

New trustees are briefed by the Chair of the board of trustees or Executive Director on the background and activities of the charity upon joining. Incoming trustees are also made aware of Charity Commission guidelines on the roles and responsibilities of trustees.

##### **Remuneration of key management personnel**

Decisions relating to the pay and remuneration of the charity's key management personnel (i.e. Executive Director, Senior Operations Manager and Finance Manager) are made by the board of trustees or its designated representative, taking into account the remuneration rates in broadly equivalent positions in similar organisations.

## **Trust for Sustainable Living (company limited by guarantee)**

### **Report of the board of trustees (directors) continued For the year ended 30 September 2024**

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#### **Day-to-day management**

The board of trustees delegates the day-to-day management of the charity to its Executive Director, Karl Hansen, who is supported in this task by the Finance Manager, Sarah Wooden, and Senior Operations Manager, Rupert West.

#### **Board of trustees**

The members of the board of trustees during the period were:

Mr J D E Close

Mr C G Felton

Mr T Heneveld

Miss S M Jackson

Mrs M-P Lloyd

Dr B A Murrer

Mr J S Poole (resigned 6 February 2024)

Mrs P A Tomlinson

Dr J A Reed Johnson

#### **Related Parties**

TLR, the charity's wholly-owned trading subsidiary, provides facilities and operates the gift shop and café. Any distributable profits available are donated to the charity on an annual basis.

#### **Objectives and activities**

##### **Charitable objects**

The objects for which the charity was established are: the education of the public in relation to, and the promotion of, the conservation of the world's rainforests and other natural resources and species.

In support of these objects, TSL's vision is a world in which everyone is educated and empowered to achieve a sustainable future. TSL currently focuses on two main, interlinked activity areas (education for sustainable development and The Living Rainforest visitor centre) to achieve 4 main outcomes:

- Support delivery of the UN Sustainable Development Goals
- Connect with youth and the teachers and parents who support them
- Educate and empower
- Make sustainability relatable

TSL works with a wide range of national and international organisations and initiatives in pursuit of its objectives. Nationally, these included the Association for Science and Discovery Centres, British and Irish Association of Zoos and Aquariums, Eco Attractions Group, Pollinating London Together, UK Space Agency, University of Oxford and University of Reading, and internationally, Botanic Gardens Conservation International, Central European University MESPOM programme, Compass Education, European Space Agency, Global Youth Forum, Madagascar Fauna Group, Rise (a youth leadership initiative led by Schmidt Futures and the Rhodes Trust) and UNDP Accelerator Labs.

## Public Benefit

TSL operates for the educational and sustainability benefit of societies around the world. Key aspects of public benefit in 2023/24 included:

- Engaging with 78,071 visitors (2023: 79,841) to The Living Rainforest; 361,386 website users (2023: 274,993); and 38 volunteers (2023: 38), including regular volunteers, interns and work experience students.
- Engaging with 2,572 children and teachers (2023: 2,436) from 68 countries (2023: 65), who were actively involved in the Nature Based Solutions themed TSL International Student Competitions and other online events.
- Working with a wide range of leading organisations and initiatives, both nationally and internationally, to drive long-term improvements in Education for Sustainable Development.
- Promoting sustainable living, nature conservation and sustainable economic, social and environmental development in the UK and worldwide.

## Achievements and performance

Highlights over the year included:

- For the fifth consecutive year, The Living Rainforest was nominated for “Best Geography Learning Experience” in the UK 2024 School Travel Awards, and honoured to win the top award for the third time in five years. For the first time, The Living Rainforest was also nominated in the “Best Wildlife Attraction” category. The Living Rainforest’s new school tour on Climate Change has proved popular with visiting schools.
- TSL’s international Education for Sustainable Development activities continued to grow, with schools in 120 countries having participated in the TSL International Student Competitions since they were first launched in 2011.
- TSL began the redesign journey for The Living Rainforest 2.0, aimed at helping to rebuild the charity’s award-winning educational visitor centre and secure the next 30 years of operations.

## Key activities

During the period, the key charity activities included:

### 1. The Living Rainforest educational visitor centre

The Living Rainforest centre in Hampstead Norreys, Berkshire offers a unique and inspiring educational space in which to appreciate the biological diversity of the world’s tropical rainforests and explore the links between plants, animals, people and sustainable living.

Visitor numbers to The Living Rainforest generally held steady across two main audience categories, general public visitors at 60,963 (2023: 61,202) and school trip visitors at 17,108 (2023: 18,639).

In terms of new rainforest exhibits at the centre, the highlights included a new Stream Exhibit in Amazonica glasshouse, featuring free-ranging Trinidad Stream Frogs (*Mannophryne trinitatis*), and an expansion of the range of orchids on display, thanks to a major donation from our longtime partner, Writhlington School in Somerset.

Working with the Association of Science and Discovery Centres and the UK Space Agency, our education team developed a “Rainforests from Space” public engagement programme at The Living Rainforest, featuring educational activities and equipment to help visitors explore how satellites can be used to support rainforest conservation and monitor global climate and sustainability data.

The charity launched a new Sustainability Awayday programme and hosted awaydays at The Living Rainforest and TSL for the newly-launched Oxford Next Horizons senior executive leadership programme, and groups based at the Rhodes Trust, Oxford University.

Key infrastructure improvements included a replacement wood chip boiler and the completion of final alterations to our new Changing Places toilet facilities.

Over the course of the year, the charity benefited from the active involvement of 38 (2023: 38) regular volunteers who assisted in areas including plant and animal care, education and events, PR, site maintenance, management and administration.

Looking to the future, we took the first steps in the TLR 2.0 redesign process by appointing a pro bono team of regionally based design experts including Ayre Chamberlain Gaunt (architects), Ridge (built environment consultancy), Jubb (engineering consultancy) and Harmattan Renewables (energy consultancy).

## **2. Education for Sustainable Development**

The TSL 2024 International Student Competition on Nature Based Solutions attracted 1,594 essay entries (2023: 1,215) from 64 countries (2023: 65). An international judging panel awarded prizes in two age categories - primary (age 7-11) and secondary (age 12-18). The Grand Prize was awarded to Naomi Iris Dolatre, a secondary school student from St Michael's College of Laguna, Philippines. A complete list of winners is available on the TSL website, together with links to the top prize-winning entries.

For the fourth year in a row, the Student Debates took place entirely online to support the broadest possible participation of students worldwide. The 14th Annual Debates (17-18 July 2024) brought together 55 debating students (2023: 65) from 34 countries (2023: 32) to explore the topic of nature-based vs technology-based solutions.

Inspired by the award-winning documentary film, *For Tomorrow*, TSL hosted a webinar in July 2024 entitled *Students For Tomorrow*, working in collaboration with UNDP Accelerator Labs. Over 60 students and teachers from the global TSL school network dialled in, despite a global internet meltdown on the day which caused major connectivity issues for the 135 registrants. TSL Grand Prize Winners from 2020 (Toluwanimi Wonders, Nigeria), 2022 (Dhruv Bhatt, India) 2023 (Alexander Kameoka, Japan) and 2024 (Naomi Iris Dolatre, Philippines) did a great job hosting the proceedings, including a panel discussion with film director An Trang, UNDP Accelerator Labs team leader Gina Lucarelli, and three grassroots innovators featured in the film (Charu Monga, India; Jamila Mammadli, Azerbaijan; Emmanuel Alie Mansaray, Sierra Leone), and group workshops to help build students' innovation skills.

## **Trust for Sustainable Living (company limited by guarantee)**

### **Report of the board of trustees (directors) continued For the year ended 30 September 2024**

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In addition, we partnered with ITN Business to create video content for COP28, showcasing TSL's leadership role in sustainability education in the UK and internationally.

#### **Special Thanks**

The Trustees wish to record their appreciation to the staff and volunteers, whose passion and dedication to the work of TSL and the Living Rainforest is warmly recognised.

We wish to thank our annual members and other donors who agreed to gift aid which enabled us to benefit from £84,880 (2023: £88,364) in charitable tax reclaims.

We wish to record our gratitude to the Gerald Palmer Eling Foundation, The Lockwell Trust, The Syder Foundation, Alfa Chemicals and our anonymous donors for their generous donations.

The Trustees would like to thank Writhlington School for its generous gift of tropical rainforest orchids to The Living Rainforest, and the following organisations and individuals for their generous pro bono professional support over the course of the year: Ayre Chamberlain Gaunt, Ridge, Jubb and Harmattan Renewables.

In response to our Winter Energy Appeal in Jan 2024, there was a surge of donations from the public, including 29 new midsize donors, raising over £10,000. The charity also delivered its first Giving Day activity, with a digital appeal raising £11,770 including Gift Aid towards four animal enclosures and activities from 43 supporters, including eight new midsize donors. We are grateful to all our appeal donors for their generous support.

#### **Plans for 2024/25**

Our key plans include:

- Fundraising to support the vital on-going work and future plans of TSL, including increasing educational opportunities for disadvantaged youth
- Developing an initial design brief for The Living Rainforest 2.0, the UK's first carbon neutral rainforest facility
- Developing new animal exhibits with a focus on the southern rainforest zone including a larger Toucan enclosure, and new plant exhibits including Bromeliads and Water Bananas.

#### **Annual Financial Review**

Our total reserves as at 30 September 2024 were £211,154 (2023: £283,177) and of these funds £13,181 (2023: £19,430) were restricted funds.

The Board of Trustees and senior management team are placing special emphasis on the need for resilience planning to help withstand wider economic and environmental uncertainties; on the development of new income streams, and on the critical importance of fundraising to help meet any financial deficits.



## **Trust for Sustainable Living (company limited by guarantee)**

### **Report of the board of trustees (directors) continued For the year ended 30 September 2024**

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#### **Free reserves policy**

The board of Trustees reviews the reserves policy on an annual basis.

The long-term policy is that current free reserves (unrestricted current assets less unrestricted current creditors) should be sufficient to cover 3 months' normal operating expenditure for the group (£225,000), plus an additional 10% contingency to cover general fluctuations in expenditure, totalling £247,500 of current free reserves. In the short to medium term (1 to 3 years), it was not possible to secure that level of reserves so the aim was to cover 1 month of operating costs plus an additional 10% contingency to cover general fluctuations in expenditure, totalling £83,000 of current free reserves.

As at 30<sup>th</sup> September 2024, the unrestricted reserves were £197,973 (2023: £263,747), however the current free reserves remained in deficit. At year-end, our free reserves were insufficient to meet 1.5 months of operating expenditure and therefore fell below target.

#### **Trading subsidiary**

The activities of the Trust's wholly-owned trading subsidiary, The Living Rainforest Ltd, are integral to the delivery of key aspects of the Trust for Sustainable Living's activities, including: the current leasehold of the Living Rainforest visitor centre; the shop and café functions which are important aspects of the overall visitor experience, and the sharing of staff resource across both entities. While the Trustees believe that the parent charity would in fact be worse off financially without these important subsidiary functions, the charity will continue to strive to generate profits in its trading subsidiary.

#### **Principal risks and uncertainties**

The board of trustees has considered a risk register to review the major risks facing the charity and is satisfied that systems have been established to mitigate those risks. Top risks identified in the risk register included: financing, building infrastructure and weather conditions.

Key factors affecting future financial performance include the need for:

- resilience planning to help withstand on-going economic and environmental uncertainties
- regular repair and renewal of aging infrastructure through strategic reinvestment
- developing new income streams and
- fundraising for future developments

#### **Public Benefit**

The Trustees confirm that they have complied with the duty in Section 17(5) of the 2011 Charities Act to have due regard to public benefit guidance published by the Charity Commission.

#### **Responsibilities of the board of trustees**

The board of trustees are responsible for preparing their report and the financial statements in accordance with applicable law and regulations.

## **Trust for Sustainable Living (company limited by guarantee)**

### **Report of the board of trustees (directors) continued For the year ended 30 September 2024**

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Company law requires the board of trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and the group as at the balance sheet date and of the incoming resources and application of resources, including income and expenditure, of the group for the financial year. In preparing those financial statements, the board of trustees are required too:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue on that basis.

The board of trustees is responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. The board of trustees is also responsible for safeguarding the assets of the charitable company and the group and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

#### **Statement of disclosure to auditors**

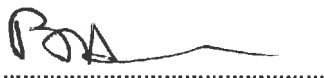
So far as the trustees are aware, there is no relevant audit information of which the company's auditors are unaware. Additionally, the trustees have taken all the necessary steps that they ought to have taken in order to make themselves aware of all relevant audit information and to establish that the company's auditors are aware of that information.

#### **Auditors**

Ross Brooke Limited have expressed their willingness to be re-appointed as auditors of the charity.

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies' exemption.

Approved by the board of trustees on 22/9/25 and signed on its behalf by:



Barry Murrer  
Director

## **Opinion**

We have audited the financial statements of Trust for Sustainable Living (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 30 September 2024 which comprise the consolidated statement of financial activities, balance sheets, statement of cash flow and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the affairs of the group and the parent charitable company as at 30 September 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

## **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and the parent charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The other information comprises the information included in the Trustees' Annual Report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

## **Trust for Sustainable Living (company limited by guarantee)**

### **Independent auditors report to the members**

**For the year ended 30 September 2024**

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Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report which includes the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Annual Report which includes the Directors' Report have been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 require us to report to you if, in our opinion:

- the group or parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions.

### **Responsibilities of trustees**

As explained more fully in the Statement of Trustees' Responsibilities set out on page 7, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

We have been appointed auditor under the Companies Act 2006 and report in accordance with this Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- We have considered:
  - the nature of the charity and sector, control environment and operating performance;
  - the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
  - any matters we identified having reviewed the charity's policies and procedures relating to:
    - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
    - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
    - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
  - the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act, Charities Act and tax legislation.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/Auditorsresponsibilities>.

This description forms part of our auditor's report.

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**Trust for Sustainable Living (company limited by guarantee)**

**Independent auditors report to the members  
For the year ended 30 September 2024**

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**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....  
Grace Pay (Senior Statutory Auditor)  
For and on behalf of UHY Ross Brooke,  
Statutory Auditor

UHY Ross Brooke  
Suite I  
Windrush Court  
Abingdon Business Park  
Oxon  
OX14 1SY

Date: 25/09/2025

**TRUST FOR SUSTAINABLE LIVING**  
**(A Company Limited by Guarantee)**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
	Note				
<b>Income from:</b>					
Donations		98,613	-	98,613	94,431
Grants	3	4,603	32,711	37,314	-
Income from charitable activities	3	851,003	-	851,003	866,310
Other trading activities	4	253,835	-	253,835	243,361
<b>Total income</b>		<b>1,208,054</b>	<b>32,711</b>	<b>1,240,765</b>	<b>1,204,102</b>
<b>Expenditure on:</b>					
Raising funds	4.1	227,500	-	227,500	210,998
Charitable activities	5	1,063,985	21,303	1,085,288	989,376
<b>Total expenditure</b>		<b>1,291,485</b>	<b>21,303</b>	<b>1,312,788</b>	<b>1,200,374</b>
<b>Net (expenditure)/income</b>		<b>(83,431)</b>	<b>11,408</b>	<b>(72,023)</b>	<b>3,728</b>
Transfers between funds	16	17,657	(17,657)	-	-
<b>Net movement in funds</b>		<b>(65,774)</b>	<b>(6,249)</b>	<b>(72,023)</b>	<b>3,728</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		263,747	19,430	283,177	279,449
<b>Total funds carried forward</b>	<b>16</b>	<b>197,973</b>	<b>13,181</b>	<b>211,154</b>	<b>283,177</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All activities derived from continuing operations during the above two financial periods.

The notes on pages 16 to 30 form part of these financial statements.

**TRUST FOR SUSTAINABLE LIVING**  
**(A Company Limited by Guarantee)**

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
	Note			
<b>Income from:</b>				
Donations		94,431	-	94,431
Income from charitable activities	3	866,310	-	866,310
Other trading activities	4	243,361	-	243,361
<b>Total income</b>		<b>1,204,102</b>	<b>-</b>	<b>1,204,102</b>
<b>Expenditure on:</b>				
Raising funds	4.1	210,998	-	210,998
Charitable activities	5	989,376	-	989,376
<b>Total expenditure</b>		<b>1,200,374</b>	<b>-</b>	<b>1,200,374</b>
<b>Net (expenditure)/income</b>		<b>3,728</b>	<b>-</b>	<b>3,728</b>
<b>Net movement in funds</b>		<b>3,728</b>	<b>-</b>	<b>3,728</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		260,019	19,430	279,449
<b>Total funds carried forward</b>	<b>16</b>	<b>263,747</b>	<b>19,430</b>	<b>283,177</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

All activities derived from continuing operations during the above two financial periods.

The notes on pages 16 to 30 form part of these financial statements.



**TRUST FOR SUSTAINABLE LIVING**  
**(A Company Limited by Guarantee)**  
**NUMBER: 04020388**

**BALANCE SHEET**  
**AS AT 30 SEPTEMBER 2024**

		Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
	Note				
<b>Fixed assets</b>					
Intangible assets	11	29,924	23,579	29,353	22,852
Tangible assets	12	344,719	425,466	329,594	402,183
Investments	13	-	-	100	100
		<u>374,643</u>	<u>449,045</u>	<u>359,047</u>	<u>425,135</u>
<b>Current assets</b>					
Stock		32,308	31,601	-	-
Debtors	14	42,923	39,871	144,827	133,390
Cash at bank and in hand		41,635	26,840	30,129	20,302
		<u>116,866</u>	<u>98,312</u>	<u>174,956</u>	<u>153,692</u>
<b>Liabilities</b>					
Creditors: amounts falling due within one year	15	(214,529)	(165,645)	(171,735)	(133,679)
<b>Net current (liabilities)/assets</b>		<u>(97,663)</u>	<u>(67,333)</u>	<u>3,221</u>	<u>20,013</u>
Creditors: Amounts falling due after more than one year	15	(65,826)	(98,535)	(58,496)	(81,141)
<b>Total net assets</b>		<u>211,154</u>	<u>283,177</u>	<u>303,772</u>	<u>364,007</u>
<b>Funds</b>					
Restricted income funds		13,181	19,430	13,181	19,430
Unrestricted income funds		197,973	263,747	290,591	344,577
<b>Total funds</b>	16	<u>211,154</u>	<u>283,177</u>	<u>303,772</u>	<u>364,007</u>

The financial statements on pages 12 to 30 were approved by the Trustees, and authorised for issue on 22/9/25 and are signed on their behalf, by:



**Barry Murrer**  
Trustee

**TRUST FOR SUSTAINABLE LIVING**  
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**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

	2024	2023
<b>Cash flows from operating activities</b>		
<b>Net cash provided by operating activities</b>	<b>77,401</b>	<b>103,953</b>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	(30,227)	(40,910)
	<b>(30,227)</b>	<b>(40,910)</b>
<b>Cash flows from financing activities</b>		
Overdraft re-analysis	-	4,983
Repayments of borrowings	(32,379)	(47,558)
<b>Net cash provided by (used in) financing activities</b>	<b>(32,379)</b>	<b>(42,575)</b>
<b>Change in cash and cash equivalents in the year</b>	<b>14,795</b>	<b>20,468</b>
Cash and cash equivalents at the beginning of the year	26,840	6,372
<b>Cash and cash equivalents at the end of the year</b>	<b>41,635</b>	<b>26,840</b>
<b>Reconciliation of net income/(expenditure) to net cash flow from operating activities</b>		
<b>Net movement in funds</b>	<b>(72,023)</b>	<b>3,728</b>
Depreciation	104,629	91,488
Decrease/(increase) in stocks	(707)	666
Decrease/(increase) in debtors	(3,052)	29,383
(Decrease)/increase in creditors	48,554	(21,312)
<b>Net cash provided by (used in) operating activities</b>	<b>77,401</b>	<b>103,953</b>

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**1. Accounting policies**

Trust for Sustainable Living is a Charitable Company limited by guarantee in England and Wales. In the event of the charity being wound up, the liability of the guarantee is £1 per member of the charity. The registered office is Hampstead Norreys, Thatcham, Newbury, Berkshire, RG18 0TN.

**1.1 Basis of preparation of financial statements**

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 Section 1A of Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006.

Trust for Sustainable Living meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the company. Monetary amounts in these financial statements are rounded to the nearest £.

There are no material uncertainties regarding the Charity's ability to continue as a going concern.

Reference to the 'Charity' in these financial statements means the 'charitable company' and reference to the 'Trustees' means the 'directors'.

**1.2 Group financial statements**

These financial statements consolidate the results of the charity and its wholly-owned subsidiary The Living Rainforest Limited on a line by line basis. A separate Statement of Financial Activities, or income and expenditure account, for the charity itself is not presented because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006 and SORP.

**1.3 Going concern**

These financial statements are prepared on the going concern basis.

After assessing all the latest information available, we believe the company will continue operating for at least the next 12 months and there are no material uncertainties preventing it from doing so.

It is the Directors' assessment that the use of the going concern basis in preparing these financial statements is appropriate.

**1.4 Income**

**Charitable trading activities**

Income from admission fees is included in income in the period to which it relates. Income from annual memberships is included in the income when received.

**Commercial trading activities**

Income from commercial activities is included in the period in which the group is entitled to receipt.

**Donations and grants**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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Income from donations and grants, including capital grants, is included in incoming resources when 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, except when donors impose conditions which have to be fulfilled before the Charity becomes entitled to use such income, the income is deferred and not included until the pre-conditions for use have been met.

**Interest receivable**

Interest is included when receivable by the charity.

**1.5 Expenditure**

Expenditure is included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

**Support costs**

Support costs have been allocated between the charitable activities on the basis of an estimate of the proportion of time spent by staff on those activities, or on a direct basis depending on the nature of the expense. See note 6 for more details.

**1.6 Operating leases**

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred on a straight line basis over the term of the lease.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**1.7 Intangible fixed assets**

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Website costs	4 - 10 years on cost
Other computer software	4 years on cost

**1.8 Tangible fixed assets and depreciation**

Assets costing £400 or more are capitalised as tangible fixed assets and are carried at cost, net of depreciation and any provision for impairment.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life, as follows:

Exhibits	5% – 25% on cost
Plants	15% on cost
Plant and equipment	15% -33% on cost
Leasehold improvements	Straight line over 20 years

**1.10 Stocks**

Stock is included at the lower of cost and net realisable value. Cost is based on the cost of purchase on a first in first out basis.

**1.11 Debtors**

Debtors with no stated interest rate and receivable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**1.12 Creditors**

Creditors are recognised when there is an obligation at the balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charitable Company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**1.13 Pensions costs**

The Charity operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they fall due, and are allocated against the restricted and unrestricted funds on a direct basis.

**1.14 Fund accounting**

General funds represent unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds incorporate grants and donations, which, although contributing towards the general objectives of the Charity, carry specific instructions by the donor as to how the monies should be applied. At the balance sheet date, the accumulated balance represents those sums which have yet to be applied in the manner instructed. The Trustees are of the opinion that there are sufficient liquid assets available to meet the Charity's obligations imposed by the restricted funds, all of which are short term, and that it is not necessary to appropriate assets into a separate fund.

**2 Judgements and key sources of estimation uncertainty**

Accounting estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

There are no critical accounting estimates and assumptions or critical areas of judgement.

**TRUST FOR SUSTAINABLE LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**3. Income from charitable activities**

	Unrestricted funds 2024	Restricted funds 2024	Total funds 2024 £	Total funds 2023 £
Visitors Centre	838,310	-	838,310	835,293
Grants	4,603	32,711	37,314	-
Stream 4 Stream	-	-	-	-
Other income	12,693	-	12,693	31,017
	<b>855,606</b>	<b>32,711</b>	<b>888,317</b>	<b>866,310</b>

**4. Other trading activities**

The wholly owned trading subsidiary, The Living Rainforest Limited, which provides facilities and operates the gift shop and café, pays any distributable profits to the charity by gift aid. The charity owns the entire issued share capital of 100 ordinary shares of £1 each. The company registration number of the trading subsidiary is 02578937 and its registered office is The Living Rainforest, Hampstead Norreys, Thatcham, Newbury, Berkshire, RG18 0TN. A summary of the trading results is shown below.

Summary profit and loss account	Note	2024 £	2023 £
Turnover		253,835	243,361
Cost of sales	4.1	(227,500)	(210,998)
Administrative expenses		(38,123)	(36,441)
<b>Net profit/(loss)</b>		<b>(11,788)</b>	<b>(4,078)</b>
The assets and liabilities of the subsidiary were:			
Fixed assets		15,125	23,283
Intangible assets		571	727
Current assets		43,913	38,238
Creditors: amounts falling due within one year		(144,797)	(125,584)
Creditors: amounts falling due after more than one year		(7,330)	(17,394)
		<b>(92,518)</b>	<b>(80,730)</b>
Reserves			
Share capital		100	100
Share premium account		153,548	153,548
Profit and loss account		(246,166)	(234,378)
		<b>(92,518)</b>	<b>(80,730)</b>

**TRUST FOR SUSTAINABLE LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**4.1 Cost of sales**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Staff	104,618	-	104,618	94,599
Purchases	122,882	-	122,882	116,399
	<b>227,500</b>	<b>-</b>	<b>227,500</b>	<b>210,998</b>

**5. Analysis of expenditure on charitable activities**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Visitor attraction centre</b>				
Greenhouse costs	5,927	-	5,927	4,729
Wildlife and plant costs	28,724	-	28,724	31,006
Exhibit improvements	23,061	-	23,061	31,263
Advertising and public relations	31,028	-	31,028	25,982
Functions and events	4,947	-	4,947	6,244
Premises costs	151,726	21,303	173,029	170,540
Depreciation	94,609	-	94,609	90,193
Charges	19,426	-	19,426	18,538
	<b>359,448</b>	<b>21,303</b>	<b>380,751</b>	<b>378,495</b>
Schools essay competition	4,983	-	4,983	8,970
Support costs (Note 6)	699,554	-	699,554	601,911
Total charitable costs	<b>1,063,985</b>	<b>21,303</b>	<b>1,085,288</b>	<b>989,376</b>



**TRUST FOR SUSTAINABLE LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**6. Support costs**

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Governance	14,453	-	14,453	12,747
Travel and entertaining	1,553	-	1,553	1,855
Premises expenses	75,243	-	75,243	61,875
Hire of equipment	-	-	-	66
Depreciation	3,019	-	3,019	1,326
Telephone	3,904	-	3,904	3,601
Printing and stationery	8,708	-	8,708	8,729
Professional fees	16,938	-	16,938	2,079
Accountancy	4,962	-	4,962	5,015
General expenses	53,733	-	53,733	50,054
Bank and interest charges	16,894	-	16,894	15,271
Staff costs	500,147	-	500,147	439,293
Total	<u>699,554</u>	<u>-</u>	<u>699,554</u>	<u>601,911</u>

All support costs are direct costs, for the basis of allocation, except for staff costs which are allocated on the basis of an estimate of the proportion of time spent.

**7. Auditors remuneration**

	2024 £	2023 £
Audit fees	<u>9,500</u>	<u>9,000</u>

**TRUST FOR SUSTAINABLE LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**8. Staff costs**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>561,084</b>	491,620
Social security costs	<b>29,451</b>	31,248
Pension costs	<b>11,296</b>	8,527
Other staff costs	<b>2,934</b>	2,497
	<b><u>604,765</u></b>	<b><u>533,892</u></b>

One employee earned between £80,000 - £90,000 per annum (2023: One employee between £80,000 - £90,000).

**9. Staff numbers**

The average numbers of persons employed during the period expressed as average headcount was as follows.

	<b>2024</b>	<b>2023</b>
Visitor attraction	<b>25</b>	23
Commercial trading	<b>15</b>	15
	<b><u>40</u></b>	<b><u>38</u></b>

**Executive personnel**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Total remuneration	<b><u>108,535</u></b>	<b><u>109,130</u></b>

**10. Net outgoing resources for the year**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Depreciation	92,380	87,919
Amortisation	5,248	3,569
Audit fees	<b><u>9,500</u></b>	<b><u>9,000</u></b>

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 SEPTEMBER 2024

11. Intangible fixed assets

GROUP

	Website £	Other computer software £	Total £
<b>Cost or valuation</b>			
At 1 October 2023	35,682	-	35,682
Additions	1,818	9,775	11,593
At 30 September 2024	37,500	9,775	47,275
<b>Depreciation</b>			
At 1 October 2023	12,103	-	12,103
Charge for the year	3,901	1,347	5,248
At 30 September 2024	16,004	1,347	17,351
<b>Net book value</b>			
At 30 September 2024	21,496	8,428	29,924
At 30 September 2023	23,579	-	23,579

CHARITY

	Website £	Other computer software £	Total £
<b>Cost or valuation</b>			
At 1 October 2023	34,123	-	34,123
Additions	1,818	9,775	11,593
At 30 September 2024	35,941	9,775	45,716
<b>Depreciation</b>			
At 1 October 2023	11,271	-	11,271
Charge for the year	3,745	1,347	5,092
At 30 September 2024	15,016	1,347	16,363
<b>Net book value</b>			
At 30 September 2024	20,925	8,428	29,353
At 30 September 2023	22,852	-	22,852

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**12. Tangible fixed assets**

<b>GROUP</b>	<b>Improvements to property £</b>	<b>Plants £</b>	<b>Plant &amp; equipment £</b>	<b>Exhibits £</b>	<b>Total £</b>
<b>Cost or valuation</b>					
At 1 October 2023	1,313,510	5,546	286,712	299,528	1,905,296
Additions	1,157	-	9,901	7,576	18,634
At 30 September 2024	1,314,667	5,546	296,613	307,104	1,923,930
<b>Depreciation</b>					
At 1 October 2023	1,066,951	5,546	228,802	178,531	1,479,830
Charge for the year	58,794	-	21,234	12,352	92,380
Other adjustments	7,001	-	-	-	7,001
At 30 September 2024	1,132,746	5,546	250,036	190,883	1,579,211
<b>Net book value</b>					
At 30 September 2024	181,921	-	46,577	116,221	344,719
At 30 September 2023	246,559	-	57,910	120,997	425,466
<b>CHARITY</b>					
	<b>Improvements to property £</b>	<b>Plants £</b>	<b>Plant &amp; equipment £</b>	<b>Exhibits £</b>	<b>Total £</b>
<b>Cost or valuation</b>					
At 1 October 2023	1,027,934	5,546	234,861	299,528	1,567,869
Additions	1,157	-	8,195	7,576	16,928
At 30 September 2024	1,029,091	5,546	243,056	307,104	1,584,797
<b>Depreciation</b>					
At 1 October 2023	802,239	5,546	179,370	178,531	1,165,686
Charge for the year	57,485	-	19,680	12,352	89,517
At 30 September 2024	859,724	5,546	199,050	190,883	1,255,203
<b>Net book value</b>					
At 30 September 2024	169,367	-	44,006	116,221	329,594
At 30 September 2023	225,695	-	55,491	120,997	402,183

**TRUST FOR SUSTAINABLE LIVING**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**13. Investments**

	£
<b>Cost</b>	
Investment in subsidiary	100
Net book value at 30 September 2024 and 30 September 2023	100

Details of the investment are shown in note 4.

**14. Debtors**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade debtors	7,241	8,961	7,241	8,961
Other debtors	6,059	5,676	6,059	5,676
Prepayments and accrued income	29,623	25,234	29,524	25,135
Amounts owed by group undertakings	-	-	102,003	93,618
	<b>42,923</b>	<b>39,871</b>	<b>144,827</b>	<b>133,390</b>

**15. Creditors: amounts falling due within one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Trade creditors	45,554	41,180	37,207	32,375
Finance leases	10,066	12,352	10,066	12,352
Loans	29,483	26,867	19,483	16,867
Other creditors	115,569	66,147	94,167	53,919
Taxation and social security	13,857	19,099	10,812	18,166
	<b>214,529</b>	<b>165,645</b>	<b>171,735</b>	<b>133,679</b>

The bank loan and overdraft is secured on the assets of TSL.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**Creditors: amounts falling due in greater than one year**

	<b>Group</b>		<b>Charity</b>	
	<b>2024</b>	<b>2023</b>	<b>2024</b>	<b>2023</b>
			<b>£</b>	<b>£</b>
Finance leases	<b>11,096</b>	19,059	<b>11,096</b>	19,059
Loans	<b>54,730</b>	79,476	<b>47,400</b>	62,082
	<b>65,826</b>	<b>98,535</b>	<b>58,496</b>	<b>81,141</b>

A loan for £175,000 was taken out in settlement of the EU liability during March 2014, originally the loan had been for £190,000 in March 2012, this is secured on the property operated by the group and its associated assets. The repayment date of the loan is 11 April 2027. In FY21, the Living Rainforest received a bounce back loan for £ 50,000, this is a 6 year loan, no repayments were due in the first 12 months. Interest is charged at a rate of 2.5 %. The first repayment was in June 2021.

**16. Funds**

**Analysis of movements in unrestricted funds**

	<b>Balance at 1 October 2023</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 30 September 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General unrestricted funds	<b>263,747</b>	<b>1,208,054</b>	<b>(1,291,485)</b>	<b>17,657</b>	<b>197,973</b>
<b>Total</b>	<b>263,747</b>	<b>1,208,054</b>	<b>(1,291,485)</b>	<b>17,657</b>	<b>197,973</b>

**Analysis of movements in unrestricted funds - previous year**

	<b>Balance at 1 October 2022</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance at 30 September 2023</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
General unrestricted funds	260,019	1,204,102	(1,200,374)	-	263,747
<b>Total funds</b>	<b>260,019</b>	<b>1,204,102</b>	<b>(1,200,374)</b>	<b>-</b>	<b>263,747</b>

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**Analysis of movements in restricted funds**

	Balance at 1 October 2023	Income	Expenditure	Transfers	Balance at 30 September 2024
	£	£	£	£	£
RISE	-	7,994	(6,192)	-	1,802
Our World from Space	-	5,500	(5,111)	-	389
Eling Trust	-	10,000	(10,000)	-	-
Overseas Projects	1,773	-	-	-	1,773
Giving Day	-	9,217	-	-	9,217
Stream 4 Stream	17,657	-	-	(17,657)	-
<b>Total funds</b>	<b>19,430</b>	<b>32,711</b>	<b>(21,303)</b>	<b>(17,657)</b>	<b>13,181</b>

**Analysis of movements in restricted funds - previous year**

	Balance at 1 October 2022	Income	Expenditure	Transfers	Balance at 30 September 2023
	£	£	£	£	£
Overseas Projects	1,773	-	-	-	1,773
Stream 4 Stream	17,657	-	-	-	17,657
<b>Total funds</b>	<b>19,430</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>19,430</b>

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
RISE	Money received to help promote Rise which is a global initiative of Schmidt Futures and the Rhodes Trust that finds promising young people and provides them with opportunities that allow them to work together to serve others over their lifetimes.
Our World from Space	Money received to develop a programme to engage, inspire and involve schoolaged children and their families in the UK's role in Space and to promote an understanding of the value of Space for the future sustainability of Planet Earth
Eling Trust	Money received to be spent on the rebuild of the Rainforest.
Overseas Projects	Money received in donations to pass on to designated overseas projects.
Stream 4 Stream	Money raised to build a stream in the Living Rainforest.
Giving Day	Money raised for Rainforest Improvement projects to the blue dart frog enclosure and the mudskippers breeding facility

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

**17. Analysis of net assets between funds**

**Group**

	Unrestricted funds 2024 £	Restricted general funds 2024 £	Total funds 2024 £
Fixed assets	327,234	47,409	374,643
Current assets	84,211	32,655	116,866
Creditors	(213,472)	(66,883)	(280,355)
	<u>197,973</u>	<u>13,181</u>	<u>211,154</u>

**Analysis of group net assets between funds - prior year**

	Unrestricted funds 2023 £	Restricted general funds 2023 £	Total funds 2023 £
Fixed assets	395,776	53,269	449,045
Current assets	53,202	45,110	98,312
Creditors	(185,231)	(78,949)	(264,180)
	<u>263,747</u>	<u>19,430</u>	<u>283,177</u>

**18. Operating lease commitments**

**Lessee**

At the reporting end date, the group had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Amounts due within one year	25,921	25,921
Amounts due between one and five years	35,461	56,382
Amounts due after 5 years	20,000	25,000
	<u>81,382</u>	<u>107,303</u>



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**TRUST FOR SUSTAINABLE LIVING**  
**(A Company Limited by Guarantee)**

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**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2024**

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**19. Transactions with trustees**

No trustees have been paid any remuneration or received any other benefits from employment with the Charity or a related entity.

**20. Related party transactions**

At the year-end The Living Rainforest Limited owed The Trust for Sustainable Living £102,003 (2023: £93,618).

During the year Trust for Sustainable Living recognised costs totalling £ 750 (2023: £750) from a company with a shared director. No amounts were outstanding at the year end.

At the year-end there was a balance held on behalf of the Charity by a limited liability partnership a director of the company is a Partner of totalling £ 551 (2023: £551).

