HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

England & Wales · Charity number 1111999

Details

Other names	HEALTHY COMMUNITY GARDENING ACTIVITIES (HCGA)
Status	Registered
Legal form	Charitable company
Company number	05499362
Registered	2005-11-09
Register	View on the Charity Commission register

Contact

Address	Hammersmith Community Gardens Assoc 1 Melina Road London W12 9HY
Phone	07773348294
Email	info@hcga.org.uk
Website	www.hcga.org.uk

Activities

Objects: THE OBJECTS OF THE ASSOCIATION SHALL BE TO PROMOTE THE BENEFIT OF THE INHABITANTS OF THE GREATER LONDON AREA (HEREIN CALLED THE AREA OF BENEFIT) IN PARTICULAR AND THE PUBLIC AT LARGE BY: (I) THE ADVANCEMENT OF EDUCATION; (II) THE PROVISION OF FACILITIES IN THE INTERESTS OF SOCIAL WELFARE FOR RECREATION AND LEISURE-TIME OCCUPATION WITH THE AREA OF BENEFIT WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE; AND (III) PROMOTING THE CONSERVATION PROTECTION AND IMPROVEMENT OF THE PHYSICAL AND NATURAL ENVIRONMENT IN THE AREA OF BENEFIT.

Activities: HCGA manages 4 community garden sites in Shepherds Bush, a glasshouse in Ravenscourt Park & Phoenix Farm in White City. We run volunteer programmes for people of all ages and abilities. In addition we work in local schools providing a range of gardening activities. We run environmental play activities, adult education classes & maintenance contracts. HCGA also works in Westminster and RBKC.

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Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** LONDON BOROUGH OF HAMMERSMITH AND FULHAM.
- City Of Westminster
- Ealing
- Hammersmith And Fulham
- Kensington And Chelsea

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£645,535	£608,305	£522,840	5
2024-03-31	£511,749	£517,806	£485,610	7
2023-03-31	£522,149	£429,888	£493,667	6
2022-03-31	£500,153	£427,176	£403,406	5
2021-03-31	£348,313	£238,773	-	-

Trustees

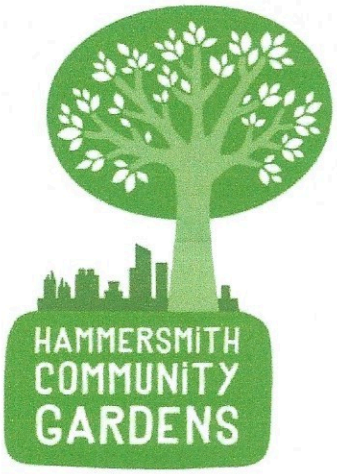
Name	Role	Appointed
Carlos Izsak		2026-03-30
Jacqueline Boyce		2021-01-14
Karen wyatt		2016-01-13
Mark Bridges		2025-01-16
SIMON BEALE		2011-08-19

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HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

England & Wales - Charity number 1111999

Accounts



Annual Report and Financial Statements

1st April 2024-31st March 2025

Charity Commission Number 1111999

Company Registration Number 05499362

CONTENTS

CONTENTS 2

Reference and administrative details 4

Legal status 4

Principal address 4

Trustees 4

Company secretary 4

Senior management team 4

Independent examiner 4

Bankers 4

Chair's Statement 5

Trustees' Report 6

Objectives 6

2024/25 Objectives 6

Risk management 6

Recruiting, appointing, induction & training of new trustees 7

Organisational structure 7

Related party transactions 7

Fundraising 7

Achievements for the year 7

ESG Performance 8

2024/25 Resources expended by objective area 8

Community Gardening 8

Get Out There! and Men in Sheds 9

Grow Well 9

Educational Programmes 9

Building relationships 10

Corporate Volunteering 10

Communications 10

Our staff & volunteers 11

Looking ahead to 2025/26 11

Financial review 11

Reserves policy & going concern 12

Independent Examiner's Report 13

Statement of Financial Activities for the Year Ending 31 March 2025 14

Balance Sheet as at 31 March 2025 15

Statement of Cash Flows for the year ending 31 March 2025 16

Notes to the financial statements 17

1 ACCOUNTING POLICIES 17

2 GRANTS AND DONATIONS 18

3 PROJECT RELATED FEES 19

4 EXPENDITURE 19

5 STAFF COSTS 20

6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS 20

7. TANGIBLE FIXED ASSETS 21

8 DEBTORS 21

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 21

10 ANALYSIS OF FUNDS 22

11 RECONCILIATION OF NET INCOME/EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES 22

Reference and administrative details

Legal status

Hammersmith Community Gardens Association Limited (HCGA) is a company limited by guarantee, not having share capital, governed by a Memorandum and Articles of Association.

Working Name / Title:

Healthy Community Gardening Activities

Principal address

1 Melina Road
London
W12 9HY

Trustees

Simon J Beale (Chair)
Karen Wyatt (Treasurer)
Moya O'Hara
Bear Monique OBE (resigned 16th January 2025)
Jessica Mahoney (resigned 16th January 2025)
Jacqueline Boyce BEM
Mark Bridges (appointed 16th January 2025)

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Company secretary

Cathryn Maund

Senior management team

Cathryn Maund (Director)
Katie Shaw (Operations Manager)

Independent examiner

Ella M Doherty FCCA
Farnborough Airport
Hampshire GU14 6XA

Bankers

Triodos Bank
Brunel House, 11 The Promenade, Bristol, BS8 2NN

Metro Bank
137 Chiswick High Road, London, W4 2ED

CAF Bank
25 Kings Hill Avenue, West Malling Kent ME19 4JQ



Chair's Statement

2024 was an important year for the charity during which we were able to celebrate our 40th anniversary through a series of events, including photography workshops. These culminated in October when we held an event starting at Godolphin Garden one of the original community gardens where new gate arches designed by Amanda Lebus to replace those she originally designed back in 2000 were unveiled. We were able to welcome back friends and supporters from across the decades and to present Corrie Skeete, one of our longest standing volunteers, with an achievement award. The celebrations then continued as we made our way up to Phoenix Farm in White City where we had lunch and where a cake was cut by local MP Andrew Slaughter. Jo Robins the current farm manger was on hand to give a brief outline of her connections with HCGA. She started in 2013 as a Get Out There! volunteer and then returned a few years later to manage our bee keeping project in a voluntary capacity before becoming the farm manager in August 2024..

During the year the portfolio of projects that we manage in Hammersmith expanded when we were appointed to assist the Friends of the newly created Frank Banfield Community Garden with weekly volunteering and a series of seasonal activities. Meanwhile, our work in the Borough of Westminster and the Royal Borough of Kensington & Chelsea has continued to develop. We continue long-standing partnerships with Queens Park Community Council and Paddington Development Trust. In both boroughs we run successful Adult Education courses including programmes of walks, gardening and making herbal products. RBKC commissioned us to expand the existing school gardening programme to an additional seven schools. In Westminster we secured a contract to green North Paddington which focused on street planting in Ilbert Street, herb planters at St Jude Church and the renovation of several allotment spaces.

To reflect the growth of our work, the trustees have taken the decision to rebrand the organisation as "HCGA" (our working title is "Healthy Community Gardening Activities") to reflect our remit across three boroughs.

The new volunteer management system that we put in place last year means that we are more accurately able to monitor the delivery of our weekly programme of activities. In 2024-25 we offered 15 weekly gardening sessions across nine sites with 156 active volunteers who delivered 11,000 hours of volunteering in Hammersmith & Fulham and Westminster. During the winter months we run a walks programme funded by TFL, in place of our gardening programmes. For many of our volunteers, socialising is an important reason why they are involved. We know this through our annual volunteer survey. Volunteers are also represented at board level.

We also work in 21 schools (some on a fortnightly basis) and welcome visits to our sites in Ravenscourt Park and Phoenix Farm in White City. During the holiday periods we offer free family playschemes and registered over 100 families.

The charity also receives a huge amount of "in kind" support, including community access schemes to Kew Gardens, London Zoo and the Royal Palaces which give us the opportunity to arrange interesting visits to places that would be otherwise unaffordable for many of the people we work with.

I would like to thank everyone who is involved in our work, be they trustees ,staff or volunteers. I look forward to the next 40 years.

Simon Beale, Chair of Trustees - September 2025

Trustees' Report

The Trustees of Hammersmith Community Gardens Association (HCGA) present the Annual Report and Financial Statements for the year ended 31st March 2025. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Objectives

The objectives of HCGA are to promote the benefit of the inhabitants of Greater London and the public at large by:

- The advancement of education.
- The provision of facilities in the interest of social welfare for the recreation & leisure time occupation within the area of benefit with the object of improving conditions of life.
- The promotion of the conservation, protection & improvement of the physical & natural environment in the area of benefit.

2024/25 Objectives

The current objectives for the year, as identified in the current business plan were to:

- To ensure that the community gardens are properly maintained & continue to be developed as a resource for the local community & as a wildlife resource.
- To improve the health & well-being of disadvantaged local residents.
- To build upon working with other agencies and increase our public profile to enable us to continue our work in the community.

We devote time to ensure we have resources to maintain continuity of our service delivery. We will be reviewing and updating the business plan during the coming year.

Strategy

The Charity's current strategy is to educate people about the environment and empower them through the acquisition of new skills and knowledge; to improve the biodiversity of the local area through the maintenance of the green spaces we manage; and through our food growing programmes, which enable people to have a better understanding of healthier lifestyles.

Growing Plants
Growing People
Greening Communities

Public benefit

The Trustees confirm that reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and in setting the policies for the period.

Risk management

The trustees acknowledge their responsibility for the management of risks faced by the charity and have a risk management strategy which comprises:

- We undertake an annual assessment of factors that could involve the work and finances of HCGA including a THREE-YEAR business plan assessing significant external risk, such as funding.
- The establishment of policies, systems and procedures to mitigate those risks identified in the assessment including financial regulations, safeguarding policies and health and safety policies.
- The implementation of procedures designed to minimise or manage potential impact on HCGA should those risks materialise with periodic reviews to ensure risks continue to be mitigated.

The Trustees, in considering the governance, management, operational, financial, and environmental risks, are satisfied, at this stage, that there are no material exposures and that there are procedures in place to mitigate such risks. The Trustees have identified the following controlled risks:

- The main 'asset' of HCGA is its staff. We have a low staff turnover and salaries are competitive and reviewed regularly. We also have policies in place to ensure sufficient recruitment and hand over period. The Director's notice period is three months.

- Due to the SHORT-TERM nature of funding streams, HCGA is committed to a robust policy and a commitment to diversifying income where possible to generate more fee-based income.

The Trustees have agreed clear lines of delegation and authority and both Trustees and staff are involved in the recognition of risk in all their activities.

Recruiting, appointing, induction & training of new trustees

All appointments are made by the HCGA. Selection of Trustees is made on the basis of the need to fulfil the HCGA's legal obligations and to reflect the community in which HCGA is based. Trustees may join the committee at any time as observers and are elected to the management committee at the Annual General Meeting. Recruitment is via advertising and training is available for Trustees.
New Trustees are given copies of the memorandum and articles and HCGA's policies and procedures. They are encouraged to visit all the sites and to meet staff and volunteers.

Organisational structure

HCGA is run by a Management Committee made up of Trustees and Directors of the Company and co-opted Trustees. Strategic decisions are made by agreement and by voting where necessary with the Chair having the casting vote. Staff and members of the public are welcome to attend Committee meetings but have no voting rights. Officers' meetings are held once a month to make day-to-day decisions. The Officers' meetings include the Director, the Chair and the Treasurer with other staff and Trustees attending when necessary. The AGM is held in January and this includes an annual stakeholder review followed by a staff/Trustee away day where priorities for the coming year are set.
Day-to-day management is devolved to the Director, Cathryn Maund; the charity also employs an Operations Manager, Katie Shaw, three days per week.

Related party transactions

HCGA undertakes school project work in partnership with Urbanwise.London, a registered charity operating from the Canalside Centre, Ladbroke Grove W10. Moya O'Hara, Director of Urbanwise.London, is also a Trustee of the Hammersmith Community Gardens Association. During the year there were related party transactions of £3,540, contribution to a feasibility study and leading 3 guided walks.

Fundraising

The charity does not use third party fundraisers for any of its fundraising. Local fundraising is through donations at events and plant sales. We have not received any complaints regarding our fundraising activities. We are registered with HMRC to reclaim Gift Aid on donations.

Achievements for the year

The main achievements of the charity this year were the continuation of our core mission of maintaining green spaces through the delivery of health and wellbeing programmes for our volunteers.

Two grants amounting to £42,500 from the Ovo Foundation and an anonymous donor enabled us to continue our work with children and young people, extending our programmes at Phoenix Farm, increasing the number of free school visits to our sites and food at the playscheme sessions. This was very welcome by local parents, many of whom are struggling with the cost of living crisis. The grant from the Ovo foundation enabled us to run 10 workshops, the themes of which were chosen by volunteers although the workshops themselves were open to volunteers and members of the public. Topics included: birdsong identification, natural dyeing and pruning.

Our corporate volunteering programme helps us maintain the sites whilst offering fun, meaningful activities for the teams. The programme delivered 1825 hours of work to the sites we maintain engaging with 24 companies

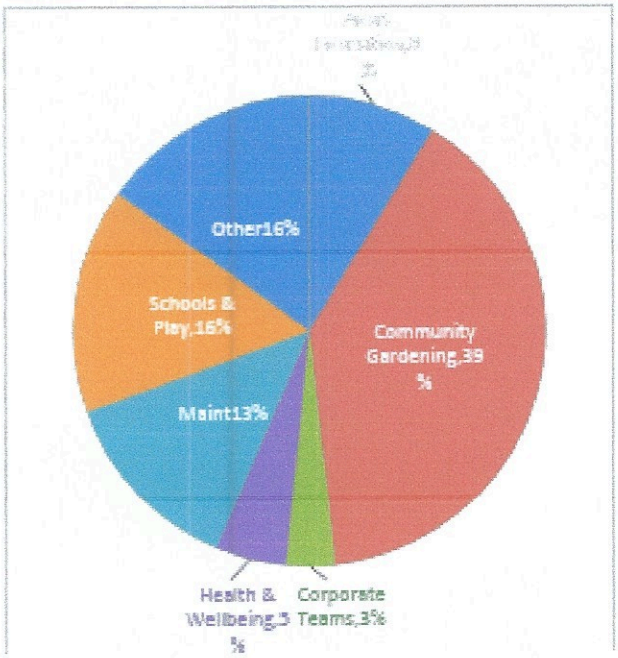
Our work in Westminster expanded in the year. We were awarded a tender to green North Westminster which included the refurbishment of allotment plots, street planting and the creation of some cut and come again herb beds outside St Judes Church.
The legacy of a citizens science project with the Natural History Museum last year has been the creation of a volunteer led wildlife group with representatives from each of our sites.

Ravenscourt Glasshouses and Phoenix Farm in White City both achieved Outstanding in the Community Green Flag and London in Bloom Awards, in recognition of all the hard work of our staff team and volunteers.

ESG Performance

As described above, the objectives of the charity are aligned closely with Environmental Social and Governance standards. This report details how both the way we work, and our outcomes achieve those objectives. We aim for transparency in all our dealings. Additional information about our work can be found on our website and in our monthly newsletters. We offer monthly tours of our sites to people with a professional interest, and our Annual General Meeting is open to the public. We are not complacent and regularly review our operations to see how we can improve our impact and ensure that our board and staff team reflect the communities in which we are based.

2024/25 Resources expended by objective area



Community Gardening

Throughout the year, HCGA provides volunteering opportunities for people with all levels of ability. Our sites include both open access, and those in which we offer secure sessions for vulnerable people.

Our largest site is Phoenix Farm in White City, a ¾ acre peaceful oasis within a very built-up area and an important outdoor and natural resource for schools and the local community. Composed of glasshouses, polytunnels and a series of beds, fruit and vegetables of all descriptions are produced together with medicinal herbs, plants to attract wildlife, and edible flowers.
The farm continues to win awards each year, including distinction in the RHS London in Bloom competition, and best in show at the London Harvest Festival.
Phoenix Farm. With 4 volunteer sessions per week, last year we had 56 volunteers who donated over 3000 hours of service.

We have exclusive use of the glasshouses in Ravenscourt Park and the walled garden which we use extensively throughout the week to deliver a range of school and volunteer sessions and at weekends for workshops. This is the base for our weekly volunteer programme which grows many of the plants that are used at our other projects. We are also able to generate an income through hire of the site to other local community groups and yoga and other health and

wellbeing sessions.



In addition to the sites we directly manage we support other 'Friends of' groups through loaning tools, donating plants and sharing our expertise.

In Westminster we deliver weekly gardening sessions in the Rose Garden in Queens Park Gardens and at the Westbourne allotment site. This year we have also advised other groups in the borough who were awarded Green Grants.
Our portfolio of projects expanded when the London Borough of Hammersmith and Fulham awarded us funding for 2 years to support the newly created community garden in Frank Banfield Park which was officially opened in September 2024.



Get Out There! and Men in Sheds

Godolphin Road Community Garden, one of our open spaces, is the 'headquarters' and meeting point for our Get Out There! team of volunteers. This award-winning group maintains this site and also undertakes conservation work in schools, local community organisations, street planting and at other wildlife sites. Our Get Out There programme has had a very successful year attracting 6 new regular volunteers as well as the stalwarts who have been with the group for several years. This year the programme included working in 16 different green spaces across west London and going on 6 trips. In 2024/25 the GOT team volunteered over 1400 hours of service. The Get Out There volunteer group received a Civic Honour in the London Borough of Hammersmith and Fulham's 2024 Civic Honours for: *Group contribution: Building a stronger, safer, kinder borough.*



The Eco-shed in the Godolphin Community Garden is the home of our Men in Sheds project which allows volunteers to volunteer or work on their own projects on their own schedule. Members clocked over 1900 hours in 2024/25, mostly maintaining the garden to their own high standards.

Grow Well

This programme targeted older more vulnerable people who may require additional support and focused on gardening and seasonal craft activities,

HCGA is commissioned to run bedside Gardening sessions at Chelsea & Westminster Hospital and Northwest Middlesex Hospital.

Educational Programmes

We offer school gardening programmes in Kensington & Chelsea, and Hammersmith & Fulham. These include a dedicated afternoon session with one of our gardeners and either a lunch time or after school gardening club. We are able to offer schools resources reflecting bulk purchase discounts and many of the plant plugs are grown by our volunteers. In 2024 the programme in RBKC expanded from 7 to 14 schools and addition to running weekly sessions HCGA were also commissioned to survey the new schools and oversee capital works in grounds of the new schools in the programme. In March 2025 we ran a course for school staff on teachers on

how to apply for grants for school gardening and outdoor spaces.

In addition to this, we run family sessions during the school holidays were funded by BBC Children in Need and the John Lyons Charity. We run activities at 4 sites and weekly trips. In 2024 we welcomed over 400 children up to age 12. A highlight of the year was the Harvest Festival activities at Phoenix Farm.
Our twice weekly family drop-in programme at Phoenix Farm and holiday playschemes are part of our on-going work to engage families in their local environment.



We deliver community learning programmes for Adult Education services in Kensington & Chelsea and Westminster including Green Walks, Thyme to Get Together (a herbal programme) and beginner's gardening courses.

We have a full- time Education Manager and a team of sessional staff to deliver these programmes.

Building relationships

As a well-established local charity, we partner with many local organisations including Urbanwise.London, London Sports Trust and through the corporate volunteering programme working with many local companies. Last year we worked with 24 different companies including Virgin Media O2 and L'oreal. Many companies make return visits each year
The charity also has a long-standing partnership with local restaurant Sam's Riverside who add a £1 donation to each bill in support of HCGA. This provides the charity with a significant source of unrestricted income.

For the seventh year we have hosted placements for three medical students on the Global Health programme at Imperial College. HCGA is a member of the London City Farm and Community Gardens Association and helped with the set up and delivery of the 26th Annual London Harvest Festival. The networking between members of this group is very valuable. HCGA is also a member of the national umbrella organisation Social Farms & Gardens.

The charity receives frequent requests from other organisations who are interested in our work, or want to make referrals to us. We held 7 Professional Tours including 3 in Westminster last year which provided opportunities for people to network with each other and learn about HCGA, while walking between our key sites

Partners this year include Wallerton and Elgin Community Homes (WECH), and Dende Arts Collective. Dende Arts delivered a garden themed arts project for us at the Penfold Hub during the winter months. Both projects are part of our Westminster Community Health Grant in its second year



On behalf of the London Borough of Hammersmith and Fulham we were contracted to deliver 2 pieces of research, one to survey local residents and groups about improvements to the wildlife area in Ravenscourt Park and on behalf of the education department one looking at the opportunities to green school grounds

Corporate Volunteering and Commercial Contracts

These programmes have become an integral part of our operations. They are income generating and enables us generate revenue to support our charitable activities. Through them we are able to undertake larger tasks such as the mulching of the SUDS (Sustainable Urban Drainage System) in Bridget Joyce Square and maintenance of school wildlife gardens.
In March we undertook a large planting up of a SUDS garden in Kings Street and are responsible for the ongoing maintenance programme. During the year we created a new maintenance gardener post to support the expansion of this programme.

During the year we worked with 24 companies delivering 27 corporate days with 414 people.



Several of these companies were based in west London and in addition to our own sites we worked at The Bloom, Bridget Joyce Square, Canalside Activity Centre, Randolph Beresford Nursery and Sullivan School.

Local building contractors provide pro bono and in kind resources and invaluable expertise including rebuilding of the chicken run a Phoenix Farm ensuring it is fox proof!

Communications

We have a monthly newsletter with 900 recipients, and regularly update our website www.hcga.org.uk. We promote events and activities via social media channels Bluesky @hcgagardens, I: HCGA_gardens. Our staff members have become proficient in producing short reels about their projects.

Although we encourage people to use the website, we are aware that there is still a need for hard copies of materials.

We invite people to feedback their thoughts through our annual volunteer survey, through use of a form on our website and at larger events.

Our staff & volunteers

The staff team consists of 7 (5.3 full time equivalent) permanent employees and 15 sessional workers, backed up by a very effective team of ambassadors who support and represent the organisation in a voluntary capacity.

Staff members are encouraged to build their skills and knowledge by regularly attending training and conferences. They all bring a wealth of knowledge and experience and are a great asset to the organisation. In October 2024 we ran a training course on Social and Therapeutic Horticulture, delivered by an external trainer. Several of our staff attended and we sold remaining places to other similar organisations across London to cover the cost of putting on the course.

HCGA is a small organisation, and volunteers make an essential contribution to our work. Volunteering is also one of the organisation's key strategies for involving local people from all backgrounds in their environment.

We run midweek volunteering opportunities at the community garden sites, the glasshouses in Ravenscourt Park and at Phoenix Farm in White City. HCGA has 156 regular volunteers who delivered over 11,000 hours of volunteer work in 2024/25 in Hammersmith & Fulham and Westminster.

Many of our midweek volunteers are disabled (including people with physical impairments, long term health conditions or mental health issues). A significant number are self-referred and we are increasingly receiving referrals from healthcare professionals.

We recognise the need to provide opportunities for volunteers to develop their skills and undertake new challenges. We are therefore increasingly encouraging volunteers to move between projects within HCGA to

gain experience of working with different people. Where appropriate, we also promote and signpost our volunteers on to opportunities with other organisations.

We monitor our delivery of volunteer and community programmes using an online system and try to capture the impact our activities have on the lives of volunteers and local families.

We know from feedback volunteers give us that they also value the social aspects of volunteering with HCGA. Therefore, we specifically organise social activities, particularly in the winter months when there is less gardening, including a programme of walks and visits to museums. We are also members of Kew Gardens and the Royal Palaces Community Access schemes which enables us to take several groups to visit each year (an approximate value of £3000)
The Board of Trustees is made up of local people with relevant skills and expertise who volunteer their time and professional expertise on a pro bono basis.

Looking ahead to 2025/26

We anticipate that the demand for our services will continue to grow, and we will be looking to ensure that we can manage this.

- Further develop relationships which have been made though corporate volunteering
- We are aware of the hardships that many of our participants face in light of the current economic situation and will do whatever we can to support them.
- We will be renegotiating the leases on the two community garden sites in Hammersmith.
- Leverage the improved resources at the Ravenscourt site by expanding the number of health and well-being activities undertaken there
- Support Westminster Council to deliver its Greening agenda
- Create new adult education programmes; our contract with RBKC was renewed until 2028
- Look to strengthen our business planning and to recruit new board members

Financial review

Funding Sources

Total income for the year was **£645,535** (2024 £511,749).

	2025	2024
Grants and Donations	185,216	195,131
Interest received	2,035	1,823
Gift Aid	-	-
Project related fees	458,284	314,795

Expenditure

Total resources expended for the year were £608,305 including depreciation (2024: £517,806) generating a surplus of £37,230.

The main expenditure of the organisation is the salaries of staff who work with volunteers to maintain the community garden sites and related projects. All costs for specific projects have to be raised separately, mainly from grant applications or unrestricted income raised through corporate team building days and other local fundraising.

HCGA has very low overheads as it does not rent office space. When not working in the gardens, staff members work from home and hot desk at other organisations.

The financial position of the charity is robust. The London Borough of Hammersmith & Fulham funding of £39,000 has been confirmed to continue until September 2026. There have been no major changes in charitable expenditure.

Leases

Until January 2024 and we leases on Loris Road Community Garden and Godolphin Garden. We are currently operating under a licence for the latter garden whilst discussions regarding the long term future are negotiated with the council. We have a 21 year lease on the glasshouses at Ravenscourt Park until 2043.

Reserves policy & going concern

The free reserves of the charity comprising the unrestricted funds amounted to £494,240 (2024: £425,852). Net current assets are £321,063 (2024: £267,652). Subject to the retention policy discussed below, the charity seeks to utilise all free reserves on strategic projects during the year. Reserves are retained with the intention of:

- RETAINING UP TO SIX MONTHS STAFF SALARY COSTS AND RELATED OBLIGATIONS (£110,000),
- WORKING CAPITAL FOR INCOME FLUCTUATIONS TO ALLOW FOR STABLE CONTINUATION OF PROJECT DELIVERY.(£30,000)

The Trustees review the policy annually. Restricted funds for delivery of specific projects comprise current assets amounting to £28,600 (2024: £59,758). The Charity seeks to utilise all restricted reserves on the defined projects during the year.

The Trustees are of the view that HCGA is a going concern.

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 the group and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Simon Beale
Chair of Trustees

Date: 29/9/2025

Independent Examiner's Report

TO THE TRUSTEES OF THE HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2025 which are set out on pages 14 to 22.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Ella M Doherty FCCA

Date 29th September 25.

Statement of Financial Activities for the Year Ending 31 March 2025

(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Year ended 31 March 2025 Unrestricted Funds £	Restricted Funds £	Total Funds £	Year ended 31 March 2024 Unrestricted Funds £	Restricted Funds £	Total Funds £
Income							
Grants & donations	2	134,389	50,827	185,216	96,705	98,426	195,131
Bank interest receivable		2,035	-	2,035	1,823	-	1,823
Gift Aid			-	-	-	-	-
Project related fees	3	458,284	-	458,284	314,795	-	314,795
Total income		**594,708**	**50,827**	**645,535**	**413,323**	**98,426**	**511,749**
Expenditure							
Charitable activities	4,5	(526,320)	(81,985)	(608,305)	(419,827)	(97,979)	(517,806)
Total expenditure		**(526,320)**	**(81,985)**	**(608,305)**	**(419,827)**	**(97,979)**	**(517,806)**
Net (expenditure)/income		**68,388**	**(31,158)**	**37,230**	**(6,504)**	**447**	**(6,057)**
Increase/(reduction) in revaluation reserve	7	-	-	-	(2,000)	-	(2,000)
Profit on sale of fixed assets		-	-	-	-	-	-
Transfer between funds	10	-	-	-	-	-	-
Net movement in funds	10	**68,388**	**(31,158)**	**37,230**	**(8,504)**	**447**	**(8,057)**
Fund balances brought forward at 1 April 2024	10	425,852	59,758	485,610	434,356	59,311	493,667
Fund balances carried forward at 31 March 2025	10	**494,240**	**28,600**	**522,840**	**425,852**	**59,758**	**485,610**

All of the Charity's activities are derived from continuing operations.

There are no recognised gains or losses other than those disclosed above.

There is no difference between the net movement in funds for the year stated above and the historic cost equivalent.

The loss for the year for Companies Act purposes is the same as the net movement in funds for the year.

Balance Sheet as at 31 March 2025

	Notes	31 March 2025 £	31 March 2025 £	31 March 2024 £	31 March 2024 £
Fixed assets					
Tangible fixed assets	7		201,777		217,958
Current assets					
Debtors	8	39,140		60,771	
Cash at bank and in hand		289,423		228,706	
Total current assets			328,563		289,477
Creditors: amounts falling due within one year	9		(7,500)		(21,825)
Net current assets			321,063		267,652
Net assets			**522,840**		**485,610**
Restricted income funds	10		28,600		59,758
Unrestricted income funds	10				
Revaluation reserve	10	-		-	
General funds	10	494,240		425,852	
			494,240		425,852
Total charity funds	10		**522,840**		**485,610**

The attached notes on pages 16 to 23 form an integral part of these financial statements.

Statement by the directors under section 476, Companies Act 2006

For the year ended 31 March 2025 the company was entitled to exemption from the requirement to have an audit under section 477(1) of the Companies Act 2006. No notice has been deposited under section 476 of the Act by members requesting an audit of the company's accounts for the financial year. The directors acknowledge their responsibilities for:

- ENSURING THAT THE COMPANY KEEPS ACCOUNTING RECORDS WHICH COMPLY WITH SECTION 386, AND
- PREPARING ACCOUNTS WHICH GIVE A TRUE AND FAIR VIEW OF THE STATE OF AFFAIRS OF THE COMPANY AS AT 31 MARCH 2025 AND OF ITS SURPLUS OR DEFICIT FOR THE YEAR THEN ENDED IN ACCORDANCE WITH THE REQUIREMENTS OF SECTION 396 OF THE COMPANIES ACT 2006, AND WHICH OTHERWISE COMPLY WITH THE REQUIREMENTS OF THE ACT RELATING TO ACCOUNTS, SO FAR AS APPLICABLE TO THE COMPANY.

The accounts were approved by the management committee on 29 September 2025 and signed on its behalf by:

S Beale
Director

K Wyatt FCA
Director

Statement of Cash Flows for the year ending 31 March 2025

	Note	31 March 2025 £	31 March 2024 £
Cash flows from / (used in) operating activities	11	58,682	(7,829)
Cash flows from investing activities			
Interest income		2,035	1,823
Glass house		-	-
Increase/(decrease) in cash and cash equivalents in the reporting period		60,897	(6,006)
Cash and cash equivalents at the beginning of the year		228,706	234,712
Total cash and cash equivalents at the end of the year		289,423	228,706

Notes to the financial statements

1 ACCOUNTING POLICIES

Accounting basis

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. HCGA 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(s).

Going Concern

The accounts have been prepared on a going concern basis. Having carried out a detailed review of the company's resources and challenges presented by the current economic climate, the directors are satisfied that the company has sufficient cashflows to meet its liabilities as they fall due for at least one year from the date of the approval of the accounts.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants and fees, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Thus, grants received in relation to specified expenditure that has not yet been incurred is classified as deferred income.

Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services in furtherance of its charitable objectives. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fee for independent examination of the accounts and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Pensions

Defined contribution payments are made for staff members and are recognised in the SOFA as incurred. This pension scheme was introduced to comply with Auto Enrolment in June 2015 using the government scheme NEST. Payments made during the year were £6,673 (2024: £4,935).

TAXATION

As a charity, Hammersmith Community Gardens Association is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity during the year.

FIXED ASSETS, DEPRECIATION AND CAPITALISATION

Fixed assets are stated at cost less accumulated depreciation. Leasehold property comprises two EcoSheds with leases ending in 2024. The first of the two EcoSheds was acquired by the Charity from the predecessor charity on 1 April 2006 at a cost of £40,000 with an associated revaluation reserve of £36,000. The reserve is being written off in equal annual instalments of £2,000 over the 18 years remaining on the lease at 01 April 2006. The second EcoShed was built using restricted funding in 2010/11 and is being depreciated over 14 years. Additions to tangible assets costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life as follows:

Van	4 years
Glasshouse	20 years

FUNDS

The Charity has two types of fund:

- RESTRICTED - RESTRICTED FUNDS ARE SUBJECTED TO RESTRICTIONS ON THEIR EXPENDITURE IMPOSED BY THE DONOR OR THROUGH THE TERMS OF AN APPEAL;
- UNRESTRICTED - UNRESTRICTED FUNDS ARE AVAILABLE FOR USE AT THE DISCRETION OF THE TRUSTEES IN FURTHERANCE OF THE GENERAL OBJECTIVES OF THE CHARITY. UNRESTRICTED FUNDS INCLUDE A REVALUATION RESERVE REPRESENTING THE RESTATEMENT OF INVESTMENT ASSETS AT MARKET VALUES.

2 GRANTS AND DONATIONS

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
London Borough of Hammersmith & Fulham	48,420	-	48,420	36,750
BBC Children in Need	-	-	-	9,978
Catholic Association	-	4,000	4,000	-
Ove Foundation	-	25,000	25,000	25,000
Addison Youth Club	-	5,000	5,000	-
Co-op Community Fund (Grow Well Project)	1,794	-	1,794	3,152
TFL Walks	-	1,987	1,987	2,996
Veolia UK	-	900	900	1,524
Hammersmith United Charities	-	-	-	15,000
Genuine Restaurants	18,784	-	18,784	26,136
Big Give	2,021	-	2,021	5,056
Liberty Global Europe	5,000	-	5,000	-
John Lyons Charity	5,000	-	5,000	5,000
Semble Networks- Nespresso	-	-	-	5,000
Westminster City Council	29,698	-	29,698	-
Peabody Foundation	-	12,940	12,940	14,940
Awards for all 40th	276	-	276	9,780
Tesco		1,000	1,000	1,000
Anonymous	17,500	-	17,500	24,000
Other Grants and Donations	5,896	-	5,896	9,819
	134,389	50,827	185,216	195,131

3 PROJECT RELATED FEES

The project related fees account for 71% of the company's income. The source of the income is as follows:

	Total 2025 £	Total 2024 £
Educational Programmes, including school gardening and adult education	158,470	120,330
Community Gardening Programmes	121,212	50,052
Corporate Team Building Days	34,600	28,188
Maintenance Contracts	110,897	92,974
Health and wellbeing programmes	10,757	14,993
Local fundraising events and donations	6,156	4,314
Site Hire	16,192	3,944
Other unrestricted income	-	-
	458,284	314,795

Deferred income related to project fees amounted to £Nil (2024: £19,233).

4 EXPENDITURE

a) *Analysis of total expenditure*	Total 2025 £	Total 2024 £
Charitable activities	294,528	237,246
Support costs	309,065	276,493
Governance costs	4,712	4,067
TOTAL	608,305	517,806

b) *Analysis of support costs*:	Total 2025 £	Total 2024 £
Governance	770	285
Finance	16,461	9,792
Human resource	289,855	264,580
Information technology	1,979	1,836
TOTAL	309,065	276,493

c) Analysis of governance costs	Total 2025 £	Total 2024 £
Independent examiner fee	1,500	1,500
Staff and support costs	667	153
Insurance	2,545	2,414
TOTAL	4,712	4,067

5 STAFF COSTS

	2025 £	2024 £
Salaries and wages	259,928	223,635
Social security costs	19,917	15,980
Staff pensions	6,673	4,935
	286,518	244,550

No employee received emoluments of more than £60,000.

The average number of employees during the year (full time equivalent in brackets), was:

	2025 Number	2024 Number
General Manager and Director	2(1.6)	2 (1.6)
Education Manager	1(1)	1(1)
Contracts Manager	2(1.6)	2(1.6)
Community Gardeners	15	15
Freelancers		

The salaries of key management personnel are approved by the Staffing Sub Committee and ratified by the full Board of Trustees.

6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No Trustee received any remuneration, nor incurred expenses requiring reimbursement during the current or previous year (2024: nil). No Trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the current or previous year (2024: nil).

7. TANGIBLE FIXED ASSETS

	Leasehold Property	Glasshouse	Van	Total
	£	£	£	£
Cost at 1 April 2024	102,000	244,220	31,761	377,981
Additions	-	-	-	-
Disposals	-	-	-	-
Cost at 31 March 2025	102,000	244,220	31,761	377,981
Accumulated depreciation at 1 April 2024	(101,998)	(30,235)	(27,790)	(160,023)
Depreciation provided in year	-	(12,211)	(3,970)	(16,181)
Released on disposals	-	-	-	-
Transfer from revaluation reserve	-	-	-	-
Accumulated depreciation at 31 March 2025	(101,998)	(42,446)	(31,760)	(176,204)
Net book value at 31 March 2025	2	201,774	1	201,777
Net book value at 31 March 2024	2	213,985	3,971	217,958

8 DEBTORS

Debtors are made up as follows:

	2025	2024
	£	£
Fees receivable	32,796	48,143
Other debtors and prepayments	6,344	12,628
	39,140	60,771

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors are amounts falling due within one year and are made up as follows:

	2025	2024
	£	£
Deferred income	-	19,233
Social security and other taxes	6,000	1,092
Other creditors	-	-
Accruals	1,500	1,500
	7,500	21,825

10 ANALYSIS OF FUNDS

Summary of fund movements are as follows:

	1 April 2024 £	Income £	Expenditure £	Reserves £	Transfers £	31 March 2025 £	31 March 2024 £
Unrestricted Funds	425,852	594,708	(526,320)	-	-	494,240	425,852
Restricted Funds	59,758	50,827	(81,985)	-	-	28,600	59,758
Total all Funds	485,610	645,535	(608,305)	-	-	522,840	485,610

The composition and changes of the individual funds are as follows:

Unrestricted Funds

The composition of Unrestricted Funds at the year end and the changes during the year are as follows:

	1 April 2024 £	Net Movement £	31 March 2025 £	31 March 2024 £
General Funds				
Fixed assets	217,956	(16,181)	201,775	217,956
Net current assets	207,896	84,569	292,465	207,896
Total unrestricted funds	425,852	68,388	494,240	425,852

Restricted funds

The composition of restricted Funds at the year end and the changes during the year are as follows:

	1 April 2024 £	Net Movement £	31 March 2025 £	31 March 2024 £
Restricted funds				
Fixed assets	2	-	2	2
Current assets	59,756	(31,158)	28,598	59,756
Total restricted funds	59,758	(31,158)	28,600	59,758

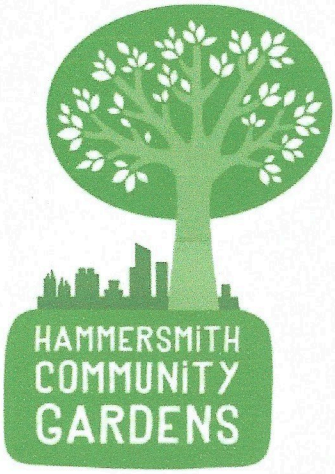
11 RECONCILIATION OF NET INCOME/EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting year (as per the SOFA)	37,230	(6,057)
Adjustments for:		
Depreciation charge	16,181	20,152
Interest	(2,035)	(1,823)
(Increase)/Decrease in debtors	21,631	(28,892)
Increase/(Decrease) in creditors	(14,325)	8,791
Net cash provided by/(used in) operating activities	58,682	(7,829)

HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

England & Wales - Charity number 1111999

Accounts



Annual Report and Financial Statements

1st April 2023-31st March 2024

Charity Commission Number 1111999

Company Registration Number 05499362

CONTENTS

CONTENTS 2

Reference and administrative details 4

Legal status 4

Principal address 4

Trustees 4

Company secretary 4

Senior management team 4

Independent examiner 4

Bankers 4

Chair's Statement 5

Trustees' Report 6

Objectives 6

2023/24 Objectives 6

Risk management 6

Recruiting, appointing, induction & training of new trustees 7

Organisational structure 7

Related party transactions 7

Fundraising 7

Achievements for the year 7

ESG Performance 8

2023/24 Resources expended by objective area 8

Community Gardening 8

Get Out There! and Men in Sheds 9

Grow Well 9

Educational Programmes 9

Building relationships 10

Corporate Volunteering 10

Communications 10

Our staff & volunteers 11

Looking ahead to 2024/25 11

Financial review 11

Reserves policy & going concern 12

Independent Examiner's Report 13

Statement of Financial Activities for the Year Ending 31 March 2024 14

Balance Sheet as at 31 March 2024 15

Statement of Cash Flows for the year ending 31 March 2024 16

Notes to the financial statements 17

1 ACCOUNTING POLICIES 17

2 GRANTS AND DONATIONS 18

3 PROJECT RELATED FEES 19

4 EXPENDITURE 19

5 STAFF COSTS 20

6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS 20

7. TANGIBLE FIXED ASSETS 21

8 DEBTORS 21

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 21

10 ANALYSIS OF FUNDS 22

11 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES 22

Reference and administrative details

Legal status

Hammersmith Community Gardens Association Limited (HCGA) is a company limited by guarantee, not having share capital, governed by a Memorandum and Articles of Association.

Working Name / Title:

Healthy Community Gardening Activities

Principal address

1 Melina Road
London
W12 9HY

Trustees

Simon J Beale (Chair)
Karen Wyatt (Treasurer)
Moya O'Hara
Bear Monique OBE
Jessica Mahoney
Jacqueline Boyce BEM

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Company secretary

Cathryn Maund

Senior management team

Cathryn Maund (Director)
Katie Shaw (Operations Manager)

Independent examiner

Ella M Doherty FCCA
Farnborough Airport
Hampshire GU14 6XA

Bankers

Triodos Bank
Brunel House, 11 The Promenade, Bristol, BS8 2NN

Metro Bank
137 Chiswick High Road, London, W4 2ED

CAF Bank
25 Kings Hill Avenue, West Malling Kent ME19 4JQ



Chair's Statement

In 2024 the charity is celebrating its 40th anniversary. I am pleased to report that HCGA has had a strong performance this year supporting local communities and individuals with greening projects across three boroughs: Hammersmith & Fulham, Westminster, and the Royal Borough of Kensington & Chelsea.

On the 21st April 2023 we held the official launch of the new glasshouse in Ravenscourt Park, which was opened by the Mayor of Hammersmith, Emma Althorp. All the hard work of trustees, staff and our many generous supporters has paid off. The glasshouse acts as a green community centre and, in addition to our weekly programme of workshops and volunteering sessions, we welcome other local groups for meetings and events.

Our other main site, Phoenix Farm in White City, continues to thrive and win awards. The Farm project was awarded outstanding in the London in Bloom competition for the 5th year. Jo Robbins, who first volunteered with HCGA 12 years ago, set up a very active volunteer Bee Club. In August 2024, Jo became our new Phoenix Farm Manager.

HCGA first started managing the community gardens in Loris Road and Godolphin 24 years ago. The leases finished in January 2024; we are continuing to manage the Godolphin Community Garden and to hold the Eco shed area at Loris Garden under interim agreements while negotiations for new long-term leases of both gardens are in progress.

We work in partnerships that enhance green spaces around the local area. On behalf of the Earls Court Development Company we manage the garden at their community space the Asgill Hub. Our staff and volunteers will often be seen tending street planting along the North End Road and Bridget Joyce Square. In the coming year we will assist the Friends of Frank Banfield Park in the management and maintenance of a newly created community garden. We also look after the roof garden at 245 Hammersmith which, in June, along with Ravenscourt Glasshouses and Phoenix Farm, participated in Open London Gardens weekend and hosted 250 members of the public.

Our work in the neighbouring boroughs of Westminster and the Royal Borough of Kensington & Chelsea has continued to develop. We continue long-standing partnerships with Queens Park Community Council and Paddington Development Trust in Westminster. In both boroughs we run successful Adult Education courses including programmes of walks, gardening and making herbal products. RBKC commissioned us to expand the existing school gardening programme to an additional seven schools, while Westminster commissioned us to expand the greening work in Queens Park ward. To reflect the growth of our work, the trustees have taken the decision to rebrand the organisation as "HCGA" (our working title is "Healthy Community Gardening Activities") to reflect our remit across three boroughs.

The new volunteer management system that we put in place last year means that we are more accurately able to monitor the delivery of our weekly programme of activities. In 2023-24 we offered 14 weekly gardening sessions across eight sites with 116 active volunteers. We also work in 21 schools (some on a fortnightly basis) and welcome schools to Ravenscourt Park and Phoenix Farm. During the holiday periods we offer free family playschemes and last year registered over 100 families. Through community access schemes we were able to visit the Tower of London, Hampton Court and Kew Gardens and also visited the countryside to a "pick your own" farm. Our winter walks programme, delivered during January and February, in place of our gardening programmes continues to be very popular and included a boat trip to Greenwich and visits to Leighton House.

Part of our strategy is not to be overly dependent on any single income stream. As you can see in the accounts, we now have a good balance of grant income and fee-based social enterprise activities, the latter of which include green space maintenance contracts and delivery of corporate volunteering days. All surpluses from these activities are used to support our core programmes. Our work has been recognised over the past year by the Ovo Foundation who offered funding of £25,000 and by another anonymous donation that enabled us to expand our work with families and young people. This expanded work has included offering a Learn to Swim programme in partnership with GLL Leisure and an exciting new programme for young refugees aged 16-18 in partnership with West London College. The charity also receives a huge amount of "in kind" support.

I would like to take this opportunity to thank everyone who is involved in our work, with a special mention to the continuing support of Sam's Riverside, a well-known West London restaurant that has made HCGA its local charity.

Simon Beale, Chair October 2024

Trustees' Report

The Trustees of Hammersmith Community Gardens Association (HCGA) present the Annual Report and Financial Statements for the year ended 31st March 2024. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Objectives

The objectives of HCGA are to promote the benefit of the inhabitants of Greater London and the public at large by:

- The advancement of education.
- The provision of facilities in the interest of social welfare for the recreation & leisure time occupation within the area of benefit with the object of improving conditions of life.
- The promotion of the conservation, protection & improvement of the physical & natural environment in the area of benefit.

2023/24 Objectives

The current objectives for the year, as identified in the current business plan were to:

- To ensure that the community gardens are properly maintained & continue to be developed as a resource for the local community & as a wildlife resource.
- To improve the health & well-being of disadvantaged local residents.
- To build upon working with other agencies and increase our public profile to enable us to continue our work in the community.

We devote time to ensure we have resources to maintain continuity of our service delivery. We will be reviewing and updating the business plan during the coming year.

Strategy

The Charity's current strategy is to educate people about the environment and empower them through the acquisition of new skills and knowledge; to improve the biodiversity of the local area through the maintenance of the green spaces we manage; and through our food growing programmes, which enable people to have a better understanding of healthier lifestyles.

Growing Plants
Growing People
Greening Communities

Public benefit

The Trustees confirm that reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and in setting the policies for the period.

Risk management

The trustees acknowledge their responsibility for the management of risks faced by the charity and have a risk management strategy which comprises:

- We undertake an annual assessment of factors that could involve the work and finances of HCGA including a THREE-YEAR business plan assessing significant external risk, such as funding.
- The establishment of policies, systems and procedures to mitigate those risks identified in the assessment including financial regulations, safeguarding policies and health and safety policies.
- The implementation of procedures designed to minimise or manage potential impact on HCGA should those risks materialise with periodic reviews to ensure risks continue to be mitigated.

The Trustees, in considering the governance, management, operational, financial, and environmental risks, are satisfied, at this stage, that there are no material exposures and that there are procedures in place to mitigate such risks. The Trustees have identified the following controlled risks:

- The main 'asset' of HCGA is its staff. We have a low staff turnover and salaries are competitive and reviewed regularly. We also have policies in place to ensure sufficient recruitment and hand over period. The Director's notice period is three months.

- Due to the SHORT-TERM nature of funding streams, HCGA is committed to a robust policy and a commitment to diversifying income where possible to generate more fee-based income.

The Trustees have agreed clear lines of delegation and authority and both Trustees and staff are involved in the recognition of risk in all their activities.

Recruiting, appointing, induction & training of new trustees

All appointments are made by the HCGA. Selection of Trustees is made on the basis of the need to fulfil the HCGA's legal obligations and to reflect the community in which HCGA is based. Trustees may join the committee at any time as observers and are elected to the management committee at the Annual General Meeting. Recruitment is via advertising and training is available for Trustees.
New Trustees are given copies of the memorandum and articles and HCGA's policies and procedures. They are encouraged to visit all the sites and to meet staff and volunteers.

Organisational structure

HCGA is run by a Management Committee made up of Trustees and Directors of the Company and co-opted Trustees. Strategic decisions are made by agreement and by voting where necessary with the Chair having the casting vote. Staff and members of the public are welcome to attend Committee meetings but have no voting rights. Officers' meetings are held once a month to make day-to-day decisions. The Officers' meetings include the Director, the Chair and the Treasurer with other staff and Trustees attending when necessary. The AGM is held in January and this includes an annual stakeholder review followed by a staff/Trustee away day where priorities for the coming year are set.
Day-to-day management is devolved to the Director, Cathryn Maund; the charity also employs an Operations Manager, Katie Shaw, three days per week.

Related party transactions

HCGA undertakes school project work in partnership with Urbanwise.London, a registered charity operating from the Canalside Centre, Ladbroke Grove W10. Moya O'Hara, Director of Urbanwise.London, is also a Trustee of the Hammersmith Community Gardens Association.

During the year, there were no related party transactions.

Fundraising

The charity does not use third party fundraisers for any of its fundraising. Local fundraising is through donations at events and plant sales. We have not received any complaints regarding our fundraising activities. We are registered with HMRC to reclaim Gift Aid on donations.

Achievements for the year

The main achievements of the charity this year were the continuation of our core mission of maintaining green spaces through the delivery of health and wellbeing programmes for our volunteers.

Two unsolicited grants amounting to £49,000 enabled us to expand our work with children and young people, extending our programmes to include swimming lessons at the leisure centre next to the farm, increase the number of free school visits to our sites and food at the playscheme sessions. This was very welcome by local parents, many of whom are struggling with the cost of living crisis.

Our corporate volunteering programme helps us maintain the sites whilst offering fun, meaningful activities for the teams. The programme increased by 40% over last year and delivered 1934 hours of work to the sites we maintain.

During the last quarter of the year, we secured new multi-year grants and contracts that will assist with planning and continued delivery over the next 2 years.

We have also partnered with the Natural History Museum on a Citizen Science Project to monitor wildlife

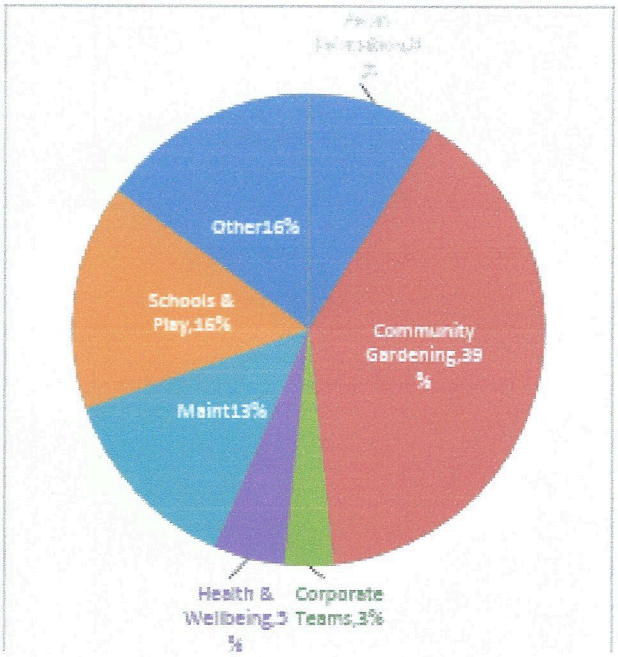
at our sites, which are all managed following organic principles.

Ravenscourt Glasshouses and Phoenix Farm in White City both achieved Outstanding in the Community Green Flag and London in Bloom Awards, in recognition of all the hard work of our staff team and volunteers.

ESG Performance

As described above, the objectives of the charity are aligned closely with Environmental Social and Governance standards. This report details how both the way we work, and our outcomes achieve those objectives. We aim for transparency in all our dealings. Additional information about our work can be found on our website and in our monthly newsletters. We offer monthly tours of our sites to people with a professional interest, and our Annual General Meeting is open to the public. We are not complacent and regularly review our operations to see how we can improve our impact and ensure that our board and staff team reflect the communities in which we are based.

2023/24 Resources expended by objective area



Community Gardening

Throughout the year, HCGA provides volunteering opportunities for people with all levels of ability. Our sites include both open access, and those in which we offer secure sessions for vulnerable people.

Our largest site is Phoenix Farm in White City, a ¾ acre peaceful oasis within a very built-up area and an important outdoor and natural resource for schools and the local community. Composed of glasshouses, polytunnels and a series of beds, fruit and vegetables of all descriptions are produced together with medicinal herbs, plants to attract wildlife, and edible flowers. The farm continues to win awards each year, including distinction in the RHS London in Bloom competition, and best in show at the London Harvest Festival. Phoenix Farm. With 4 volunteer sessions per week, last year we had 47 regularly active volunteers who donated almost 4000 hours of service.

We have exclusive use of the glasshouses in Ravenscourt Park and the walled garden which we use extensively throughout the week to deliver a range of school and volunteer sessions and at weekends for workshops. This is the base for our weekly volunteer programme which grows many of the plants that are used at our other projects.



In addition to the sites we directly manage we support other 'Friends of' groups through loaning tools, donating plants and sharing our expertise.

In Westminster we deliver weekly gardening sessions in the Rose Garden in Queens Park Gardens and at the Westbourne allotment site. This year we have also advised other groups in the borough who were awarded Green Grants including WECH.

Get Out There! and Men in Sheds

Godolphin Road Community Garden, one of our open spaces, is the 'headquarters' and meeting point for our

Get Out There! team of volunteers. This award winning group maintains this site and also undertakes conservation work in schools, local community organisations, street planting and at other wildlife sites. Our Get Out There programme has had a very successful year attracting 6 new regular volunteers as well as the stalwarts who have been with the group for several years. This year the programme included bulb planting at Hammersmith Hospital, building a new shed for Hammersmith Academy and hedge laying at Wormwood Scrubs.

In 2023-24 the GOT team volunteered over 1400 hours of service, and received a Hammersmith & Fulham Civic Honors Award in the category Group contribution: Building a stronger, safer, kinder borough.

The Eco-shed in the Godolphin Community Garden is the home of our Men in Sheds project which allows volunteers to volunteer or work on their own projects on their own schedule. Members clocked over 1800 hours in 2023-24, mostly maintaining the garden to their own high standards.



Grow Well

This programme targeted older more vulnerable people who may require additional support and focused on gardening and seasonal craft activities, and we delivered a 12 week programme during the autumn 2023 term. We are currently seeking funding to enable us to restart the programme.

HCGA is commissioned to run weekly bedside Gardening sessions at Chelsea & Westminster Hospital and during the year the programme was extended to include Northwest Middlesex Hospital

Educational Programmes

We offer school gardening programmes in Kensington & Chelsea, and Hammersmith & Fulham. These include a dedicated afternoon session with one of our gardeners and either a lunch time or after school gardening club. We are able to offer schools resources reflecting bulk purchase discounts and many of the plant plugs are grown by our volunteers.

In addition to this, we run family sessions during the school holidays which is funded by BBC Children in Need and the John Lyons Charity. We run activities at 4 sites and weekly trips. In 2023 we welcomed 162 children up to age 12, and 107 parents. This year's programme included swimming lessons at the Phoenix Fitness Centre and Janet Adegoke Swimming Pool, next to Phoenix Farm.

Our twice weekly family drop in programme at Phoenix Farm and holiday playschemes are part of our on-going work to engage families in their local environment. We have an average of 6 families per drop in session.



We deliver community learning programmes for Adult Education services in Kensington & Chelsea and Westminster including Green Walks, Thyme to Get Together (a herbal programme), and family learning sessions promoted by local children's centres and delivered in Holland Park.

We have a full- time Education Manager and a team of sessional staff to deliver these programmes.

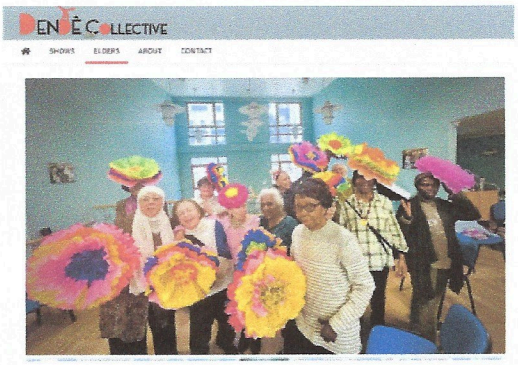
Building relationships

As a well-established local charity we partner with many local organisations including Urbanwise.London, London Sports Trust and Turning Point, and through the corporate volunteering programme working with many local companies. Last year we worked with 26 different companies including British Land, Westfield and L'oreal. The charity also has a long standing partnership with local restaurant Sam's Riverside who add a £1 donation to each bill in support of HCGA. This provides the charity with a significant source of unrestricted income.

For the seventh year we have hosted placements for 6 medical students on the World Health programme at Imperial College. They evaluated our volunteer programme and reviewed the volunteer handbook. HCGA is a member of the London City Farm and Community Gardens Association and helped with the set up and delivery of the 25th Annual London Harvest Festival. The networking between members of this group is very valuable. HCGA is also a member of the national umbrella organisation Social Farms & Gardens.

The charity receives frequent requests from other organisations who are interested in our work, or want to make referrals to us. We held 9 Professional Tours last year which provided opportunities for people to network with each other and learn about HCGA, while walking between our key locations.

New partners this year include Wallerton and Elgin Community Homes (WECH), and Dende Arts Collective. Dende Arts delivered a garden themed arts project for us at the Penfold Hub during the winter months. Both projects are part of our Westminster Community Health Grant.



Corporate Volunteering

This programme has become an integral part of our operations. It is income generating and enables us to achieve larger tasks such as the mulching of the SUDS (Sustainable Urban Drainage System) in Bridget Joyce Square and maintenance of school wildlife gardens.

During the year we worked with 26 companies delivering 31 corporate days with 391 people.



Eight of these companies were based in Hammersmith and in addition to our own sites we worked at The Bloom, Old Oak Community Centre, Sullivan school, Hammersmith Academy, Hammersmith United Charities and Flora Gardens

Local building contractors provide pro bono and in kind resources and invaluable expertise.

Communications

We have a monthly newsletter with 900 recipients, and regularly update our website www.hcga.org.uk. We promote events and activities via social media channels X: HCGAGarden, I: HCGA_gardens. Our staff members have become proficient in producing short reels about what their projects.

Although we encourage people to use the website, we are aware that there is still a need for hard copies of materials.

We invite people to feedback their thoughts through our annual volunteer survey, through use of a form on our website and at larger events.

Our staff & volunteers

The staff team consists of 7 (5 full time equivalent) permanent employees and 15 sessional workers, backed up by a very effective team of ambassadors who support and represent the organisation in a voluntary capacity.

Staff members are encouraged to build their skills and knowledge by regularly attending training and conferences. They all bring a wealth of knowledge and experience and are a great asset to the organisation.

HCGA is a small organisation, and volunteers make an essential contribution to our work. Volunteering is also one of the organisation's key strategies for involving local people from all backgrounds in their environment.

We run midweek volunteering opportunities at the community garden sites, the glasshouses in Ravenscourt Park and at Phoenix Farm in White City. HCGA has 110 regular volunteers who delivered 6390 hours of volunteer work last year in Hammersmith & Fulham and Westminster.

Many of our midweek volunteers are disabled (including people with physical impairments, long term health conditions or mental health issues). A significant number are self-referred and we are increasingly receiving referrals from healthcare professionals.

We recognise the need to provide opportunities for volunteers to develop their skills and undertake new challenges. We are therefore increasingly encouraging volunteers to move between projects within HCGA to gain experience of working with different people. Where appropriate, we also promote and signpost our volunteers on to opportunities with other organisations.

We monitor our delivery of volunteer and community programmes using an online system and try to capture the impact our activities have on the lives of volunteers and local families.

We know from feedback volunteers give us that they also value the social aspects of volunteering with HCGA. Therefore, we specifically organise social activities, particularly in the winter months when there is less gardening, including a programme of walks and visits to museums. The Friendship Matinee at The Royal Albert Hall in December has become a firm favourite. We are also members of Kew Gardens and the Royal Palaces Community Access schemes which enables us to take several groups to visit each year (an approximate value of £3000)

The Board of Trustees is made up of local people with relevant skills and expertise who volunteer their time and professional expertise on a pro bono basis.

Looking ahead to 2024/25

We anticipate that the demand for our services will continue to grow, and we will be looking to ensure that we can manage this.

- Further develop relationships which have been made though corporate volunteering
- We are aware of the hardships that many of our participants face in light of the current economic situation and will do whatever we can to support them.
- We will be renegotiating the leases on the two community garden sites in Hammersmith.
- Leverage the improved resources at the Ravenscourt site by expanding the number of health and well-being activities undertaken there
- Support Westminster Council to deliver its Greening agenda
- Create new adult education programmes; our contract with RBKC was renewed until 2028

Financial review

Funding Sources

Total income for the year was **£511,749** (2023 £522,149).

	2024	2023
Grants and Donations	195,131	226,298
Interest received	1,823	497
Gift Aid	-	1,427
Project related fees	314,795	293,927

Expenditure

Total resources expended for the year were £517,806 including depreciation (2023: £429,888) generating a deficit of £6,057.

The main expenditure of the organisation is the salaries of staff who work with volunteers to maintain the community garden sites and related projects. All costs for specific projects have to be raised separately, mainly from grant applications or unrestricted income raised through corporate team building days and other local fundraising.

HCGA has very low overheads as it does not rent office space. When not working in the gardens, staff members work from home and hot desk at other organisations.

The financial position of the charity is robust. The London Borough of Hammersmith & Fulham funding of £35,000 has been confirmed to continue until March 2025 and we will have submitted a tender to contract for the following 10 years.

There have been no major changes in charitable expenditure.

Leases

HCGA held identical 18 year leases from the London Borough of Hammersmith & Fulham for the community garden sites at Loris Road W6 and Godolphin Road W12. These ran to 2024 and we are currently operating under licences. We have a 21 year lease on the glasshouses at Ravenscourt Park until 2043.

Reserves policy & going concern

The free reserves of the charity comprising the unrestricted funds amounted to £425,852 (2023: £434,356). Net current assets are £267,652 (2023: £253,577). Subject to the retention policy discussed below, the charity seeks to utilise all free reserves on strategic projects during the year. Reserves are retained with the intention of:

- retaining up to six months staff salary costs and related obligations (£110,000),
- Working capital for income fluctuations to allow for stable continuation of project delivery.(£30,000)

The Trustees review the policy annually.
Restricted funds for delivery of specific projects comprise current assets amounting to £59,758 (2023: £59,311). The Charity seeks to utilise all restricted reserves on the defined projects during the year.

The Trustees are of the view that HCGA is a going concern.

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 the group and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Simon Beale
Chair of Trustees
Date: November 13, 2024

Independent Examiner's Report

TO THE TRUSTEES OF THE HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024 which are set out on pages 14 to 22.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am member of Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Ella M Doherty FCCA

Date 13/11/24

Statement of Financial Activities for the Year Ending 31 March 2024

(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Year ended 31 March 2024 Unrestricted Funds £	Restricted Funds £	Total Funds £	Year ended 31 March 2023 Unrestricted Funds £	Restricted Funds £	Total Funds £
Income							
Grants & donations	2	96,705	98,426	195,131	37,952	188,346	226,298
Bank interest receivable		1,823	-	1,823	497	-	497
Gift Aid		-	-	-	1,427	-	1,427
Project related fees	3	314,295	-	314,795	293,927	-	293,927
Total income		**413,323**	**98,426**	**511,749**	**333,803**	**188,346**	**522,149**
Expenditure							
Charitable activities	4,5	(419,827)	(97,979)	(517,806)	(300,853)	(129,035)	(429,888)
Total expenditure		**(419,827)**	**(97,979)**	**(517,806)**	**(300,853)**	**(129,035)**	**(429,888)**
Net (expenditure)/income		**(6,504)**	**447**	**(6,057)**	**32,950**	**59,311**	**92,261**
Increase/(reduction) in revaluation reserve	7	(2,000)	-	(2,000)	(2,000)	-	(2,000)
Profit on sale of fixed assets		-	-	-	-	-	-
Transfer between funds	10	-	-	-	15,831	(15,831)	-
Net movement in funds	10	**(8,504)**	**447**	**(8,057)**	**46,781**	**43,480**	**90,261**
Fund balances brought forward at 1 April 2023	10	434,356	59,311	493,667	387,575	15,831	403,406
Fund balances carried forward at 31 March 2024	10	**425,852**	**59,758**	**485,610**	**434,356**	**59,311**	**493,667**

All of the Charity's activities are derived from continuing operations.

There are no recognised gains or losses other than those disclosed above.

There is no difference between the net movement in funds for the year stated above and the historic cost equivalent.

The loss for the year for Companies Act purposes is the same as the net movement in funds for the year.

Balance Sheet as at 31 March 2024

	Notes	31 March 2024 £	£	31 March 2023 £	£
Fixed assets					
Tangible fixed assets	7		217958		240,110
Current assets					
Debtors	8	60,771		31,879	
Cash at bank and in hand		228,706		234,712	
Total current assets			289,477		266,591
Creditors: amounts falling due within one year	9		(21,825)		(13,034)
Net current assets			267,652		253,577
Net assets			**485,610**		**493,667**
Restricted income funds	10		59,758		59,311
Unrestricted income funds	10				
Revaluation reserve	10	-		2,000	
General funds	10	425,852		432,356	
			420,852		434,356
Total charity funds	10		**485,610**		**493,667**

The attached notes on pages 16 to 23 form an integral part of these financial statements.

Statement by the directors under section 476, Companies Act 2006

For the year ended 31 March 2024 the company was entitled to exemption from the requirement to have an audit under section 477(1) of the Companies Act 2006. No notice has been deposited under section 476 of the Act by members requesting an audit of the company's accounts for the financial year. The directors acknowledge their responsibilities for:

- ENSURING THAT THE COMPANY KEEPS ACCOUNTING RECORDS WHICH COMPLY WITH SECTION 386, AND
- PREPARING ACCOUNTS WHICH GIVE A TRUE AND FAIR VIEW OF THE STATE OF AFFAIRS OF THE COMPANY AS AT 31 MARCH 2024 AND OF ITS SURPLUS OR DEFICIT FOR THE YEAR THEN ENDED IN ACCORDANCE WITH THE REQUIREMENTS OF SECTION 396 OF THE COMPANIES ACT 2006, AND WHICH OTHERWISE COMPLY WITH THE REQUIREMENTS OF THE ACT RELATING TO ACCOUNTS, SO FAR AS APPLICABLE TO THE COMPANY.

The accounts were approved by the management committee on November 13, 2024 and signed on its behalf by:

S Beale
Director

K Wyatt
K Wyatt FCA
Director 13/11/24.

Statement of Cash Flows for the year ending 31 March 2024

	Note	31 March 2024 £	31 March 2023 £
Cash flows from / (used in) operating activities	11	(7,829)	31,263
Cash flows from investing activities			
Interest income		1,823	497
Glass house		-	(11,719)
Increase/(decrease) in cash and cash equivalents in the reporting period		(6,006)	20,401
Cash and cash equivalents at the beginning of the year		234,712	214,311
Total cash and cash equivalents at the end of the year		228,706	234,712

Notes to the financial statements

1 ACCOUNTING POLICIES

Accounting basis

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. HCGA 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(s).

Going Concern

The accounts have been prepared on a going concern basis. Having carried out a detailed review of the Company's resources and challenges presented by the current economic climate, the directors are satisfied that the Company has sufficient cashflows to meet its liabilities as they fall due for at least one year from the date of the approval of the accounts.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants and fees, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Thus, grants received in relation to specified expenditure that has not yet been incurred is classified as deferred income.

Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services in furtherance of its charitable objectives. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fee for independent examination of the accounts and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Pensions

Defined contribution payments are made for staff members and are recognised in the SOFA as incurred. This pension scheme was introduced to comply with Auto Enrolment in June 2015 using the government scheme NEST. Payments made during the year were £4,935 (2023: £4,196).

TAXATION

As a charity, Hammersmith Community Gardens Association is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity during the year.

FIXED ASSETS, DEPRECIATION AND CAPITALISATION

Fixed assets are stated at cost less accumulated depreciation. Leasehold property comprises two EcoSheds with leases ending in 2024. The first of the two EcoSheds was acquired by the Charity from the predecessor charity on 1 April 2006 at a cost of £40,000 with an associated revaluation reserve of £36,000. The reserve is being written off in equal annual instalments of £2,000 over the 18 years remaining on the lease at 01 April 2006. The second EcoShed was built using restricted funding in 2010/11 and is being depreciated over 14 years. Additions to tangible assets costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life as follows:

Van	4 years
Glasshouse	20 years

FUNDS

The Charity has two types of fund:

- RESTRICTED - RESTRICTED FUNDS ARE SUBJECTED TO RESTRICTIONS ON THEIR EXPENDITURE IMPOSED BY THE DONOR OR THROUGH THE TERMS OF AN APPEAL;
- UNRESTRICTED - UNRESTRICTED FUNDS ARE AVAILABLE FOR USE AT THE DISCRETION OF THE TRUSTEES IN FURTHERANCE OF THE GENERAL OBJECTIVES OF THE CHARITY. UNRESTRICTED FUNDS INCLUDE A REVALUATION RESERVE REPRESENTING THE RESTATEMENT OF INVESTMENT ASSETS AT MARKET VALUES.

2 GRANTS AND DONATIONS

	Unrestricted	Restricted	Total 2024	Total 2023
	£	£	£	£
London Borough of Hammersmith & Fulham	36,750	-	36,750	36,330
BBC Children in Need	-	9,978	9,978	21,431
Dr Edwards & Bishop Kings Charity	-	-	-	4,000
Ove Foundation	-	25,000	25,000	-
London Community Foundation	-	-	-	25,000
Co-op Community Fund (Get Out There Project)	-	3,152	3,152	4,343
TFL Walks	-	2,996	2,996	2,996
Veolia UK	-	1,524	1,524	-
Hammersmith United Charities	-	15,000	15,000	20,500
Genuine Restaurants	26,136	-	26,136	24,528
Big Give	-	5,056	5,056	2,500
Kusuma Trust	-	-	-	24,165
John Lyons Charity	-	5,000	5,000	32,200
Semble Networks- Nespresso	-	5,000	5,000	-
Natural England	-	-	-	4,856
Peabody Foundation	-	14,940	14,940	-
Awards for all 40th		9,780	9,780	-
Tesco		1,000	1,000	-
Anonymous	24,000		24,000	-
Other Grants and Donations	9,819	-	9,819	23,449
	96,705	98,426	195,131	226,298

3 PROJECT RELATED FEES

The project related fees account for 70% of the company's income. The source of the income is as follows:

	Total 2024 £	Total 2023 £
Educational Programmes, including school gardening and adult education	120,330	117,668
Community Gardening Programmes	50,052	50,261
Corporate Team Building Days	28,188	20,023
Maintenance Contracts	92,974	89,770
Health and wellbeing programmes	14,993	15,442
Local fundraising events and donations	4,314	763
Site Hire	3,944	-
Other unrestricted income	-	-
	314,795	293,927

Deferred income related to project fees amounted to £19,233 (2023: £Nil).

4 EXPENDITURE

a) *Analysis of total expenditure*	Total 2024 £	Total 2023 £
Charitable activities	237,246	235,872
Support costs	276,493	189,378
Governance costs	4,067	4,638
TOTAL	517,806	429,888

b) *Analysis of support costs*:	Total 2024 £	Total 2023 £
Governance	285	365
Finance	9,792	6,752
Human resource	264,580	181,898
Information technology	1,836	363
TOTAL	276,493	189,378

c) Analysis of governance costs	Total 2024 £	Total 2023 £
Independent examiner fee	1,500	1,500
Staff and support costs	1,53	1,287
Insurance	2,414	1,851
TOTAL	4,067	4,638

5 STAFF COSTS

	2024 £	2023 £
Salaries and wages	223,635	157,972
Social security costs	15,980	9,724
Staff pensions	4,935	4,196
	244,550	171,892

No employee received emoluments of more than £60,000.

The average number of employees during the year (full time equivalent in brackets), was:

	2024 Number	2023 Number
Managers	2(1.6)	2 (1.6)
Education Manager	1(1)	1(1)
Community Gardeners	3(2.8)	2(2.2)
Freelancers	15	15

The salaries of key management personnel are approved by the Staffing Sub Committee and ratified by the full Board of Trustees.

6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No Trustee received any remuneration, nor incurred expenses requiring reimbursement during the current or previous year (2023: nil). No Trustee or other person related to the charity had any personal interest in any contract or transaction entered by the charity during the current or previous year (2023: nil).

7. TANGIBLE FIXED ASSETS

	Leasehold Property	Glasshouse	Van	Total
	£	£	£	£
Cost at 1 April 2023	102,000	244,220	31,761	377,981
Additions	-	-	-	-
Disposals	-	-	-	-
Cost at 31 March 2024	102,000	244,220	31,761	377,981
Accumulated depreciation at 1 April 2023	(99,997)	(18,024)	(19,850)	(137,871)
Depreciation provided in year	(1)	(12,211)	(7,940)	(20,152)
Released on disposals	-	-	-	-
Transfer from revaluation reserve	(2,000)	-	-	(2,000)
Accumulated depreciation at 31 March 2024	(101,998)	(30,235)	(27,790)	(160,023)
Net book value at 31 March 2024	2	213,985	3,971	217,958
Net book value at 31 March 2023	2,003	226,196	11,911	240,110

8 DEBTORS

Debtors are made up as follows:	2024	2023
	£	£
Fees receivable	48,143	26,316
Other debtors and prepayments	12,628	5,563
	60,771	31,879

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors are amounts falling due within one year and are made up as follows:

	2024	2023
	£	£
Deferred income	19,233	-
Social security and other taxes	1,092	3,431
Other creditors	-	2,381
Accruals	1,500	7,222
	21,825	13,034

10 ANALYSIS OF FUNDS

Summary of fund movements are as follows:

	1 April 2023	Income	Expenditure	Reserves	Transfers	31 March 2024	31 March 2023
	£	£	£	£	£	£	£
Unrestricted Funds	434,356	413,323	(419,827)	(2,000)	-	425,852	434,356
Restricted Funds	59,311	98,426	(97,979)	-	-	59,758	59,311
Total all Funds	493,667	506,749	(517,806)	(2,000)	-	485,610	493,667

The composition and changes of the individual funds are as follows:

Unrestricted Funds

The composition of Unrestricted Funds at the year end and the changes during the year are as follows:

	1 April 2023	Net Movement	31 March 2024	31 March 2023
	£	£	£	£
General Funds				
Fixed assets	240,107	(22,151)	217,956	240,107
Net current assets	194,249	13,647	207,896	194,249
Total unrestricted funds	434,356	8,504	425,852	436,356

Restricted funds

The composition of restricted Funds at the year end and the changes during the year are as follows:

	1 April 2023	Net Movement	31 March 2024	31 March 2023
	£	£	£	£
Restricted funds				
Fixed assets	3	(1)	2	3
Current assets	59,308	448	59,756	59,308
Total restricted funds	59,311	447	59,758	59,311

11 RECONCILIATION OF NET INCOME/EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income for the reporting year (as per the SOFA)	(6,057)	92,261
Adjustments for:		
Depreciation charge	20,152	24,660
Interest	(1,823)	(497)
(Increase)/Decrease in debtors	(28,892)	(3,402)
Increase/(Decrease) in creditors	8,791	(81,339)
Net cash provided by/(used in) operating activities	(7,829)	31,623

HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

England & Wales - Charity number 1111999

Accounts



Annual Report and Financial Statements

1st April 2022-31st March 2023

Charity Commission Number 1111999

Company Registration Number 05499362

Contents

Reference and administrative details 3

Chair's Statement 4

Trustees' Report 5

- Objectives 5
- 2022/23 Objectives 5
- Risk management 5
- New trustees 6
- Organisational structure 6
- Related party transactions 6
- Fundraising 6
- Achievements for the year 6
- ESG Performance 7
- 2022/23 Resources by objective area 7
- Community Gardening 7
- Building relationships 8
- Get Out There! And Men in Sheds 8
- Educational Programmes 8
- Grow Well 9
- Communications 9
- Building links 9
- Looking ahead to 2023/24 9
- Our staff & volunteers 9
- Corporate volunteering 10
- Volunteer time 10
- Financial review 11
- Reserves policy & going concern 11

Independent Examiner's Report 12

Statement of Financial Activities for the Year Ending 31 March 2023 13

Balance Sheet as at 31 March 2023 14

Statement of Cash Flows for the year ending 31 March 2023 15

Notes to the financial statements 16

- 1 ACCOUNTING POLICIES 16
- 2 GRANTS AND DONATIONS 17
- 2.1 THE GLASSHOUSE PROJECT 18
- 3 PROJECT RELATED FEES 18
- 4 EXPENDITURE 18
- 5 STAFF COSTS 19
- 6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS 19
- 7 TANGIBLE FIXED ASSETS 20
- 8 DEBTORS 20
- 9 CREDITORS 20
- 10 ANALYSIS OF FUNDS 21
- 11 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES 21

Reference and administrative details

Legal status

Hammersmith Community Gardens Association Limited (HCGA) is a company limited by guarantee, not having share capital, governed by a Memorandum and Articles of Association.

Working Name / Title:

Healthy Community Gardening Activities

Principal address

1 Melina Road
London
W12 9HY

Trustees

Simon J Beale (Chair)
Karen Wyatt (Treasurer)
Moya O'Hara
Evangeline Karn (resigned 11/01/23)
Bear Monique OBE
Jessica Mahoney
Jacqueline Boyce BEM

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Company secretary

Cathryn Maund

Senior management team

Cathryn Maund (Director)
Katie Shaw (Operations Manager)

Independent examiner

Ella M Doherty FCCA
Farnborough Airport
Hampshire GU14 6XA

Bankers

Triodos Bank
Brunel House, 11 The Promenade, Bristol, BS8 2NN

Metro Bank
137 Chiswick High Road, London, W4 2ED

CAF Bank
25 Kings Hill Avenue, West Malling Kent ME19 4JQ

Chair's Statement

I am pleased to report that HCGA has continued a strong performance this year in supporting local communities and individuals with greening projects across the 3 boroughs in which we currently work, Hammersmith and Fulham, Westminster and the Royal Borough of Kensington and Chelsea.

Our largest project to date, the construction of a large glasshouse in Ravenscourt Park is finally completed and in December we held the first community event, the ever-popular wreath making. Our volunteers have also worked hard on the maintenance of the surrounding flower beds and the site has never looked better. In addition to our regular volunteering programmes based there we have also been able to welcome other community groups to hire the space for meetings and workshops, including weekly yoga sessions. We are now deciding what to do with the second glasshouse which is in need of repair or replacement.

Our other sites, Phoenix Farm in White City and Loris and Godolphin Community gardens continue to thrive, and win awards, the Farm project was awarded Outstanding in the London in Bloom competition. We have been managing the community gardens for 24 years and the leases are due to finish in January 2024 so we are currently discussing the future for the gardens with the council who are the landowner. HCGA has also been commissioned by the Earls Court Development Company to manage the garden at their community space The Asgil Hub. Our staff and volunteers will also often be seen tending street planting along the North End Road and Bridget Joyce Square.

We like to share our expertise and support other organisations with greening projects and continue long standing partnerships with Queens Park Community Council and Paddington Development Trust in Westminster. Our Get Out There ! team of volunteers also help at other sites including Woodman Mews Community Garden and several school gardens. Our education and adult learning programmes are delivered across all 3 boroughs, and we were also commissioned by Chiswick House to deliver a programme 'Meet me at the Gates' with Christchurch Primary School in Ealing. Our environmental playscheme activities, trips and the twice weekly drop in sessions at the farm are very popular with local families.

The trustees and Director are also looking to develop the next 5-year strategic plan for the charity, ensuring that we are meeting all our obligations as the charity continues to grow whilst ensuring that we remain true to our mission. As part of this, with funding from the Kusuma Foundation, we have installed a new management system which has greatly improved our systems tracking volunteers, sessions delivered, our partners and supporters.

Part of our strategy is not to be overly dependent on any single income stream. As you can see in the accounts, we now have a good balance of grant income and fee based social enterprise activities, including green space maintenance contracts and delivering corporate volunteering days. All surpluses from these activities are used to support our core programmes. The charity also receives a huge amount of in-kind support, for example participants in our winter walks programme were able to visit The Wetlands Centre in Barnes, Kew Gardens, Tower of London and Leighton House free of charge as part of their community participation programmes. The walks programme is funded by Transport For London but as part of our response to the cost of living crisis we expanded the programme and through the generosity of our supporters we were able to offer lunches.

I would like to take the opportunity to thank everyone who supports our work with a special mention to the support of Sam' Riverside, a local restaurant, that has nominated HCGA as its local charity.

Simon Beale, Chair 8 November 2023

Trustees' Report

The Trustees of Hammersmith Community Gardens Association (HCGA) present the Annual Report and Financial Statements for the year ended 31st March 2023. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Objectives

The objectives of HCGA are to promote the benefit of the inhabitants of Greater London and the public at large by:

- The advancement of education.
- The provision of facilities in the interest of social welfare for the recreation & leisure time occupation within the area of benefit with the object of improving conditions of life.
- The promotion of the conservation, protection & improvement of the physical & natural environment in the area of benefit.

2022/23 Objectives

The current objectives for the year, as identified in the current business plan were to:

- To ensure that the community gardens are properly maintained & continue to be developed as a resource for the local community & as a wildlife resource.
- To improve the health & well-being of disadvantaged local residents.
- To build upon working with other agencies and increase our public profile to enable us to continue our work in the community.

We devote time to ensure we have resources to maintain continuity of our service delivery. We will be reviewing and updating the business plan during the coming year.

Strategy

The Charity's current strategy is to educate people about the environment and empower them through the acquisition of new skills and knowledge; to improve the biodiversity of the local area through the maintenance of the green spaces we manage; and through our food growing programmes, which enable people to have a better understanding of healthier lifestyles.

Growing Plants
Growing People
Growing Communities

Public benefit

The Trustees confirm that reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and in setting the policies for the period.

Risk management

The trustees acknowledge their responsibility for the management of risks faced by the charity and have a risk management strategy which comprises:

- We undertake an annual assessment of factors that could involve the work and finances of HCGA including a THREE-YEAR business plan assessing significant external risk, such as funding.
- The establishment of policies, systems and procedures to mitigate those risks identified in the assessment including financial regulations, safeguarding policies and health and safety policies.
- The implementation of procedures designed to minimise or manage potential impact on HCGA should those risks materialise with periodic reviews to ensure risks continue to be mitigated.

The Trustees, in considering the governance, management, operational, financial, and environmental risks, are satisfied, at this stage, that there are no material exposures and that there are procedures in place to mitigate such risks. The Trustees have identified the following controlled risks:

- THE MAIN 'ASSET' OF HCGA IS ITS STAFF. WE HAVE A LOW STAFF TURNOVER AND SALARIES ARE COMPETITIVE AND REVIEWED REGULARLY. WE ALSO HAVE POLICIES IN PLACE TO ENSURE SUFFICIENT RECRUITMENT AND HAND OVER PERIOD. THE DIRECTOR'S NOTICE PERIOD IS THREE MONTHS.

- DUE TO THE SHORT-TERM NATURE OF FUNDING STREAMS, HCGA IS COMMITTED TO A ROBUST POLICY AND A COMMITMENT TO DIVERSIFYING INCOME WHERE POSSIBLE TO GENERATE MORE FEE-BASED INCOME.

The Trustees have agreed clear lines of delegation and authority and both Trustees and staff are involved in the recognition of risk in all their activities.

Recruiting, appointing, induction & training of new trustees

All appointments are made by the HCGA. Selection of Trustees is made on the basis of the need to fulfil the HCGA's legal obligations and to reflect the community in which HCGA is based. Trustees may join the committee at any time as observers and are elected to the management committee at the Annual General Meeting. Recruitment is via advertising and training is available for Trustees.
New Trustees are given copies of the memorandum and articles and HCGA's policies and procedures. They are encouraged to visit all the sites and to meet staff and volunteers.

Organisational structure

HCGA is run by a Management Committee made up of Trustees and Directors of the Company and co-opted Trustees. Strategic decisions are made by agreement and by voting where necessary with the Chair having the casting vote. Staff and members of the public are welcome to attend Committee meetings but have no voting rights. Officers' meetings are held once a month to make day-to-day decisions. The Officers' meetings include the Director, the Chair and the Treasurer with other staff and Trustees attending when necessary.
The AGM is held in January and this includes an annual stakeholder review followed by a staff/Trustee away day where priorities for the coming year are set.

Day-to-day management is devolved to the Director, Cathryn Maund; the charity also employs an Operations Manager, Katie Shaw, three days per week. We also have contracts, education and farm managers who supervise a team of 15 sessional staff/ freelancers

Related party transactions

HCGA undertakes school project work in partnership with Urbanwise.London, a registered charity operating from the Canalside Centre, Ladbroke Grove W10. Moya O'Hara, Director of Urbanwise.London, is also a Trustee of the Hammersmith Community Gardens Association.

During the year, the only financial transactions between the two organisations were a payment of £1,314 from HCGA to Urbanwise.London for leading programmed walks.

Fundraising

The charity does not use third party fundraisers for any of its fundraising. Local fundraising is through donations at events and plant sales. We have not received any complaints regarding our fundraising activities. We are registered with HMRC to reclaim Gift Aid on donations.

Achievements for the year

The main achievements of the charity this year were the continuation of our core mission of maintaining green spaces through the delivery of health and wellbeing programmes for our volunteers.
The completion of building works at Ravenscourt Park to erect the new glasshouse and general upgrading of the facilities at Phoenix Farm represent important investments for the future.
Our corporate volunteering programme was back on track in 2022 when we worked with 25 companies who delivered 1,442 hours of volunteering.
We also strengthened our links with businesses keen to partner with us, most notably 245 Hammersmith, Earls Court Development Company and Sam's Riverside.
To support this work, we appointed a Contracts Manager, a new role and we pleased to welcome Erica Luke to the team.

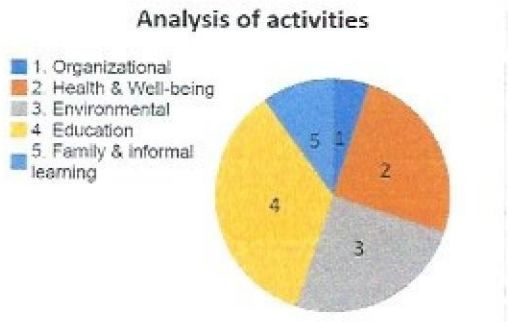
Ravenscourt Glasshouses and Phoenix Farm in White City both achieved Outstanding in the community Green Flag and London in Bloom Awards, recognition of all the hard work of our staff team and volunteers.



ESG Performance

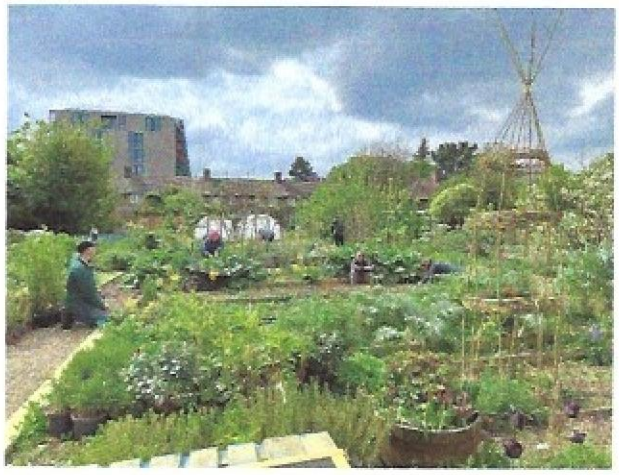
Environmental Social and Governance performance is a new area for us to report on this year. As a green charity we continually work to reduce our impact on the environment, for example, through using peat free compost and making our own compost, growing plants from seed and delivering them to projects we are working with in our electric van. However, we are not complacent and regularly review our operations to see how we can improve our impact and ensure that our board and staff team reflect the communities in which we are based.

2022/23 Resources expended by objective area



Community Gardening

Throughout the year, HCGA has continued to run a number of projects to promote volunteering opportunities for people with all levels of ability. Our main sites at Loris Road Community Garden and Godolphin Road Community Garden, are both open access. The latter is the 'headquarters' and meeting point for our Get Out There! team of volunteers, who maintain this site and also undertake conservation work in schools, other local community organisations, street planting and at other wildlife sites. The leases for both the community garden sites end in January 2024 so the trustees are beginning to consider the future of these gardens.



HCGA also manages Phoenix Farm in White City, a ¾ acre peaceful oasis within a very built-up area and an important, outdoor and natural resource for schools and the local community. Composed of glasshouses, polytunnels and a series of beds, fruit and vegetables of all descriptions are produced together with medicinal herbs, plants to attract wildlife, and edible flowers. The farm continues to win awards each year, including distinction in the RHS London in Bloom competition, and best in show at the London Harvest Festival

We have exclusive use of the glasshouses in Ravenscourt Park and the walled garden which we use extensively throughout the week to deliver a range of school and volunteer sessions and at weekends for a programme of workshops. This is the base for our weekly Grow Well programme; providing therapeutic sessions for carers and older people with health issues.

Our volunteer group, who meet on Wednesdays, grow many of the plants that are used at all of our other projects.

In addition to the sites we directly manage, we also run weekly gardening sessions for local families in the community garden plots at Normand Park. We also support other 'Friends of Groups' through the loan of tools, donations of plants and sharing our expertise.

Our community gardening expertise was recognised when a contract to deliver community gardening activities on behalf of Queen's Park Community Council (the first parish council in London) was renewed for the 6th consecutive year. Paddington Development Trust asked us to lead on the creation of some community allotment plots in Westborne Park

Building relationships

In January 2023 HCGA held its first in person AGM for 2 years at the Invention Rooms in White City. This was followed by a walk and talk about the history of White City led by Joanna Oyediran from Iya London Walks.

The charity receives many requests throughout the year from other organisations wanting to see what we do or to make referrals into the organisation. To meet this we hold Professional Tours. These are scheduled monthly and we are able to discuss the projects we run whilst walking between our key sites.
During the year we held eight tours and they provide an opportunity for people to network with each other as well as discovering more about HCGA

For the sixth year we have hosted placements for three medical students on the World Health programme at Imperial College. They evaluated our volunteer programme and reviewed the volunteer handbook. HCGA are members of the London City Farm and Community Gardens Association and helped with the set up and delivery of the annual City Harvest Festival. The networking between members of this group is very valuable. HCGA is also a member of the national umbrella organisation Social Farms and Gardens.

Get Out There! And Men in Sheds



Our Get Out There ! volunteers are mainly older socially isolated men who meet every Friday at Godolphin Garden and undertake a range of practical and gardening activities. During the year we held a taster session to attract new participants. The Friday volunteer group maintained many of our contracted maintenance sites such as Bridget Joyce Square and planted up North End Road planters.

Educational Programmes

We offer school gardening programmes in Kensington and Chelsea, and Hammersmith and Fulham. These include a dedicated afternoon session with one of our gardeners and either a lunch time or after school gardening club. We are able to offer schools resources reflecting bulk purchase discounts and many of the plant plugs are grown by our volunteers.
In addition to this, we run family sessions during the school holidays which is funded by BBC Children in Need and John Lyons Charity. We run activities at 4 sites and mini bus trips to the countryside fruit picking, Wendover Woods, London Zoo and Kew Gardens.

We also deliver community learning programmes for Adult Education services in Kensington and Chelsea and Westminster including Green Walks, Thyme to Get Together (a herbal programme), Art in the Garden and family learning sessions promoted by local children's centres and delivered in Holland Park.
We have a full time Education Manager and a team of sessional staff to deliver these programmes.

Grow Well

This programme targeted older more vulnerable people who may require additional support and focused on gardening and seasonal craft activities. During 2022/23 the programme was funded by The Kusuma Trust and we were able to welcome 46 new participants.



We were delighted to able to recommence the weekly Bedside Gardening session at Chelsea and Westminster Hospital and we also created a garden area in one of the outside spaces.

Communications

During the year one of the corporate teams Kar Share produced a short video of their visit to Phoenix Farm https://www.youtube.com/shorts/SmgaeTrHDTQ
In addition to regular newsletters we also promote events via social media channels T: HCGAGarden, I: hammersmith_community _gardens and regularly update our website www.hcga.org.uk. Although we encourage people to the website we are aware that there is still a need for hard copies of materials.

Building links

As a well-established local charity, we partner with many local organisations including Urbanwise London, London Sports Trust and Turning Point, and through the corporate volunteering programme working with local companies.
The charity also has a long-standing partnership with local restaurant Sam's Riverside who add a £1 donation to each bill in support of HCGA. This provides the charity with a significant source of unrestricted income.

Looking ahead to 2023/24

We anticipate that the demand for our services will continue to grow and we will be looking to ensure that we can manage this.

- With so many well known companies based in Hammersmith we are also keen to further develop relationships which have been made though corporate volunteering
- We are very aware of the hardships that many of our participants face in light of the current economic situation and will do whatever we can to support them.
- We will be re-negotiating the leases on the two community garden sites in Hammersmith.
- We will be seeking to make the most of the improved resources at the Ravenscourt site by expanding the number of health and well being activities undertaken there by the charity and other local groups
- Supporting Westminster Council deliver its Green Grants Programme
- Creating new adult education programmes

Our staff & volunteers

The staff team consists of 7 (4.5 full time equivalent) permanent employees and 15 sessional workers, backed up by a very effective team of ambassadors who support and represent the organisation in a voluntary capacity.

Staff members are encouraged to build their skills and knowledge. Staff attend regular training and conferences. They all bring a wealth of knowledge and experience and are a great asset to the organisation. HCGA is a small organisation and volunteers make an essential contribution to our work. Volunteering is also one of the organisation's key strategies for involving local people from all backgrounds in their environment.

We run midweek volunteering opportunities at the community garden sites, the glasshouses in Ravenscourt Park and at Phoenix Farm in White City. On a weekly basis we work with 96 volunteers in Hammersmith and Fulham and Westminster.
Many of our midweek volunteers are disabled (including people with physical impairments, long term

health conditions or mental health issues). Although the majority are self-referred and we are increasingly receiving referrals from healthcare professionals.

Our twice weekly family drop in programme at Phoenix Farm and holiday playschemes are part of our on-going work to engage families in their local environment.

The Board of Trustees is made up of local people with relevant skills and expertise who volunteer their time and professional expertise on a pro bono basis.
We monitor our work using an online system and try to capture the impact our activities have on the lives of volunteers and local families.



Corporate volunteering

This programme has become an integral part of our operations. It is income generating and enables us to achieve larger tasks such as the mulching of the SUDS (Sustainable Urban Drainage System) in Bridget Joyce Square and maintenance of school wildlife gardens. The number of different sites we operate means that we were able to offer a total of 33 days in 2022.

We also work with 245 Hammersmith, developers of a 10-storey office block maintaining a rooftop garden we installed and have a contract to supply flowers for the reception.

Local building contractors also supply resources and invaluable expertise.



Volunteer time

HCGA has 93 regular volunteers (7 who contribute more than 10 hours per week each).

We recognise the need to provide opportunities for volunteers to develop their skills and undertake new challenges. We are therefore increasingly encouraging volunteers to move between projects within HCGA to gain experience of working with different people. Where appropriate, we also promote and signpost our volunteers on to opportunities with other organisations.

We know from feedback volunteers give us that they also value the social aspects of volunteering with HCGA. Therefore, we specifically organise social activities, particularly in the winter months when there is less gardening, including a programme of walks and visits to museums. The Friendship Matinee at The Royal Albert Hall in December has become a firm favourite. We are also members of Kew Gardens and the Royal Palaces Community Access schemes which enables us to take several groups to visit each year (an approximate value of £3000).



Financial review

Funding Sources

Total income for the year was £522,149 (2022 £500,153).

	2023 £	2022 £
Grants and Donations	226,298	222,577
Interest received	497	71
Gift Aid	1,427	0
Project related fees	293,927	277,505

Expenditure

Total resources expended for the year were £429,888 including depreciation (2022: £427,176) generating a surplus of £92,261 (2022 :£72,977).

The main expenditure of the organisation is the salaries of staff who work with volunteers to maintain the community garden sites and related projects. All costs for specific projects must be raised separately, mainly from grant applications or unrestricted income raised through corporate team building days and other local fundraising.

HCGA has very low overheads as it does not rent office space. Staff members work from home and hot desk at other organisations.

The financial position of the charity is robust. The London Borough of Hammersmith and Fulham funding of £35,000 has been confirmed to continue until March 2024 and we will be re-tendering for the contract.

We have a further year of funding from John Lyon's Charity which covers part of the farm manager's salary. There have been no major changes in charitable expenditure.

Leases

HCGA holds identical 21 year leases from the London Borough of Hammersmith & Fulham for the community garden sites at Loris Road W6 and Godolphin Road W12. These were renegotiated in 2003 and run to 2024. We now have a 25 year lease on the glasshouses at Ravenscourt Park until 2043.

Reserves policy & going concern

The free reserves of the charity comprising the unrestricted funds amounted to £434,356 (2022: £387,575). Net current assets are £266,591 (2022 £242,788).Subject to the retention policy discussed below, the charity seeks to utilise all free reserves on strategic projects during the year. Reserves are retained with the intention of:

- RETAINING UP TO SIX MONTHS STAFF SALARY COSTS AND RELATED OBLIGATIONS (£85,000),
- WORKING CAPITAL FOR INCOME FLUCTUATIONS TO ALLOW FOR STABLE CONTINUATION OF PROJECT DELIVERY.(£30,000)

The Trustees review the policy annually.

Restricted funds for delivery of specific projects comprise current assets amounting to £59,311 (2022: £15,831). The Charity seeks to utilise all restricted reserves on the defined projects during the year.

The Trustees are of the view that HCGA is a going concern.

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 the group and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Simon Beale Chair



Date: 8/11/23

Independent Examiner's Report

TO THE TRUSTEES OF THE HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023 which are set out on pages 13 to 21 .

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:

Ella M Doherty

The Association of Chartered Certified Accountants

Date: 8/11/2023

Statement of Financial Activities for the Year Ending 31 March 2023

(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Year ended 31 March 2023 Unrestricted Funds £	Restricted Funds £	Total Funds £	Year ended 31 March 2022 Unrestricted Funds £	Restricted Funds £	Total Funds £
Income							
Grants & donations	2	37,952	188,346	226,298	47,426	175,151	222,577
Bank interest receivable		497	-	497	71	-	71
Gift Aid		1,427	-	1,427	-	-	-
Project related fees	3	293,927	-	293,927	277,505	-	277,505
Total income		**333,803**	**188,346**	**522,149**	**325,002**	**175,151**	**500,153**
Expenditure							
Charitable activities	4,5	(300,853)	(129,035)	(429,888)	(252,025)	(175,151)	(427,176)
Total expenditure		**(300,853)**	**(129,035)**	**(429,888)**	**(252,025)**	**(175,151)**	**(427,176)**
Net (expenditure)/income		**32,950**	**59,311**	**92,261**	**72,977**	**-**	**72,977**
Increase/(reduction) in revaluation reserve	7	(2,000)	-	(2,000)	(2,000)	-	(2,000)
Profit on sale of fixed assets		-	-	-	-	-	-
Transfer between funds	10	15,831	(15,831)	-	177,073	(177,073)	-
Net movement in funds	10	**46,781**	**43,480**	**90,261**	**248,050**	**(177,073)**	**70,977**
Fund balances brought forward at 1 April 2022	10	387,575	15,831	403,406	139,525	192,904	332,429
Fund balances carried forward at 31 March 2023	10	**434,356**	**59,311**	**493,667**	**387,575**	**15,831**	**403,406**

All of the Charity's activities are derived from continuing operations.

There are no recognised gains or losses other than those disclosed above.

There is no difference between the net movement in funds for the year stated above and the historic cost equivalent.

The loss for the year for Companies Act purposes is the same as the net movement in funds for the year.

Balance Sheet as at 31 March 2023

	Notes	31 March 2023 £	£	31 March 2022 £	£
Fixed assets					
Tangible fixed assets	7		240,110		255,051
Current assets					
Debtors	8	31,879		28,477	
Cash at bank and in hand		234,712		214,311	
Total current assets			266,591		242,788
Creditors: amounts falling due within one year	9		(13,034)		(94,433)
Net current assets			253,557		148,355
Net assets			**493,667**		**403,406**
Restricted income funds	10		59,311		15,831
Unrestricted income funds	10				
Revaluation reserve	10	2,000		4,000	
General funds	10	432,356		383,575	
			434,356		387,575
Total charity funds	10		**493,667**		**403,406**

The attached notes on pages 16 to 22 form an integral part of these financial statements.

Statement by the directors under section 476, Companies Act 2006

For the year ended 31 March 2023 the company was entitled to exemption from the requirement to have an audit under section 477(1) of the Companies Act 2006. No notice has been deposited under section 476 of the Act by members requesting an audit of the company's accounts for the financial year. The directors acknowledge their responsibilities for:

- ENSURING THAT THE COMPANY KEEPS ACCOUNTING RECORDS WHICH COMPLY WITH SECTION 386, AND
- PREPARING ACCOUNTS WHICH GIVE A TRUE AND FAIR VIEW OF THE STATE OF AFFAIRS OF THE COMPANY AS AT 31 MARCH 2023 AND OF ITS SURPLUS OR DEFICIT FOR THE YEAR THEN ENDED IN ACCORDANCE WITH THE REQUIREMENTS OF SECTION 396 OF THE COMPANIES ACT 2006, AND WHICH OTHERWISE COMPLY WITH THE REQUIREMENTS OF THE ACT RELATING TO ACCOUNTS, SO FAR AS APPLICABLE TO THE COMPANY.

The accounts were approved by the management committee on 8th November 2023 and signed on its behalf by:

S Beale
Director

K Wyatt FCA
Director

Statement of Cash Flows for the year ending 31 March 2023

	Note	31 March 2023 £	31 March 2022 £
Cash flows from / (used in) operating activities	11	31,623	118,003
Cash flows from investing activities			
Interest income		497	71
Glass house		(11,719)	(232,501)
Increase/(decrease) in cash and cash equivalents in the reporting period		20,401	(114,427)
Cash and cash equivalents at the beginning of the year		214,311	328,738
Total cash and cash equivalents at the end of the year		234,712	214,311

Notes to the financial statements

1 ACCOUNTING POLICIES

Accounting basis

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. HCGA 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(s).

Going Concern

The accounts have been prepared on a going concern basis. Having carried out a detailed review of the Company's resources and challenges presented by the current economic climate, the directors are satisfied that the Company has sufficient cashflows to meet its liabilities as they fall due for at least one year from the date of the approval of the accounts.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants and fees, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Thus, grants received in relation to specified expenditure that has not yet been incurred is classified as deferred income.

Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services in furtherance of its charitable objectives. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fee for independent examination of the accounts and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Pensions

Defined contribution payments are made for staff members and are recognised in the SOFA as incurred. This pension scheme was introduced to comply with Auto Enrolment in June 2015 using the government scheme NEST. Payments made during the year were £4,196 (2022: £ 3,408).

TAXATION

As a charity, Hammersmith Community Gardens Association is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity during the year.

FIXED ASSETS, DEPRECIATION AND CAPITALISATION

Fixed assets are stated at cost less accumulated depreciation. Leasehold property comprises two EcoSheds with leases ending in 2024. The first of the two EcoSheds was acquired by the Charity from the predecessor charity on 1 April 2006 at a cost of £40,000 with an associated revaluation reserve of £36,000. The reserve is being written off in equal annual instalments of £2,000 over the 18 years remaining on the lease at 01 April 2006. The second EcoShed was built using restricted funding in 2010/11 and is being depreciated over 14 years. Additions to tangible assets costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life as follows:

Van	4 years
Glasshouse	20 years

FUNDS

The Charity has two types of fund:

- RESTRICTED - RESTRICTED FUNDS ARE SUBJECTED TO RESTRICTIONS ON THEIR EXPENDITURE IMPOSED BY THE DONOR OR THROUGH THE TERMS OF AN APPEAL;
- UNRESTRICTED - UNRESTRICTED FUNDS ARE AVAILABLE FOR USE AT THE DISCRETION OF THE TRUSTEES IN FURTHERANCE OF THE GENERAL OBJECTIVES OF THE CHARITY. UNRESTRICTED FUNDS INCLUDE A REVALUATION RESERVE REPRESENTING THE RESTATEMENT OF INVESTMENT ASSETS AT MARKET VALUES.

2 GRANTS AND DONATIONS

	Unrestricted	Restricted	Total 2023	Total 2022
	£	£	£	£
London Borough of Hammersmith & Fulham	-	36,330	36,330	35,000
BBC Children in Need	975	20,456	21,431	3,970
Dr Edwards & Bishop Kings Charity	-	4,000	4,000	4,000
Greater London Authority	-	-	-	75,000
London Community Foundation	-	25,000	25,000	-
Co-op Community Fund (Get Out There Project)	-	4,343	4,343	2,553
TFL Walks	-	2,996	2,996	2,775
Imperial Health-Grow Well	-	-	-	4,965
Hammersmith United charities	-	20,500	20,500	-
Genuine Restaurants	24,528	-	24,528	-
Big Give	2,500	-	2,500	-
Kusuma Trust	-	24,165	24,165	5,000
John Lyons Charity	-	32,200	32,200	65,744
Hammersmith and Fulham Giving	-	-	-	500
Natural England	-	4,856	4,856	5,614
Other Grants and Donations	9,949	13,500	23,449	17,456
	37,952	188,346	226,298	222,577

2.1 THE GLASSHOUSE PROJECT

The Glasshouse was finally completed during the year using in total £177,073 of restricted funding which had been raised by the charity over the previous 3 years. This has been released to the restricted funds during the year ended 31 March 2022. Funding in Kind of £55,428 was received in respect of the construction of the Glasshouse.

3 PROJECT RELATED FEES

The project related fees account for 50% of the company's income. The source of the income is as follows:

	Total 2023 £	Total 2022 £
Educational Programmes, including school gardening and adult education	117,668	101,012
Community Gardening Programmes	50,261	86,975
Corporate Team Building Days	20,023	12,422
Maintenance Contracts	89,770	51,674
Health and wellbeing programmes	15,442	2,422
Local fundraising events and donations	763	11,172
Site Hire	-	2,230
Other unrestricted income	-	9,598
	293,927	277,505

Deferred income related to project fees amounted to £Nil (2022: 36,949).

4 EXPENDITURE

a) *Analysis of total expenditure*

	Total 2023 £	Total 2022 £
Charitable activities	235,872	267,850
Support costs	189,378	156,315
Governance costs	4,638	3,011
TOTAL	429,888	427,176

b) *Analysis of support costs:*

	Total 2023 £	Total 2022 £
Governance	365	314
Finance	6,752	4,831
Human resource	181,898	150,290
Information technology	363	880
TOTAL	189,378	156,315

c) *Analysis of governance costs*

	Total 2023 £	Total 2022 £
Independent examiner fee	1,500	-
Staff and support costs	1,287	1,291
Insurance	1,851	1,720
TOTAL	4,638	3,011

5 STAFF COSTS

	2023 £	2022 £
Salaries and wages	157,972	138,940
Social security costs	9,724	7,865
Staff pensions	4,196	3,408
	171,892	150,213

No employee received emoluments of more than £60,000.

The average number of employees during the year (full time equivalent in brackets), was:

	2023 Number	2022 Number
Managers	7(4.5fte)	6 (4.0)
Community Gardeners	1(1))	1(1)
Freelancers	15	13

The salaries of key management personnel are approved by the Staffing Sub Committee and ratified by the full Board of Trustees.

6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No Trustee received any remuneration, nor incurred expenses requiring reimbursement during the current or previous year (2022: nil). No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year (2022: nil).

7 TANGIBLE FIXED ASSETS

	Leasehold Property	Glasshouse	Van	Total
	£	£	£	£
Cost at 1 April 2022	102,000	232,501	31,761	366,262
Additions	-	11,719	-	11,719
Disposals	-	-	-	-
Cost at 31 March 2023	102,000	244,220	31,761	377,981
Accumulated depreciation at 1 April 2022	(93,488)	(5,813)	(11,910)	(111,211)
Depreciation provided in year	(4,509)	(12,211)	(7,940)	(24,660)
Released on disposals	-	-	-	-
Transfer from revaluation reserve	(2,000)	-	-	(2,000)
Accumulated depreciation at 31 March 2023	(99,997)	(18,024)	(19,850)	(137,871)
Net book value at 31 March 2023	2,003	226,196	11,911	240,110
Net book value at 31 March 2022	8,512	226,688	19,851	255,051

8 DEBTORS

Debtors are made up as follows:

	2023	2022
	£	£
Fees receivable	26,316	24,874
Other debtors and prepayments	5,563	3,603
	31,879	28,477

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors are amounts falling due within one year and are made up as follows:

	2023	2022
	£	£
Deferred income	-	36,949
Social security and other taxes	3,431	1,041
Other creditors	2,381	5,873
Accruals	7,222	50,570
	13,034	94,433

10 ANALYSIS OF FUNDS

Summary of fund movements are as follows:

	1 April 2022	Income	Expenditure	Reserves	Transfers	31 March 2023	31 March 2022
	£	£	£	£	£	£	£
Unrestricted Funds	387,575	333,803	(300,853)	(2,000)	15,831	434,356	387,575
Restricted Funds	15,831	188,346	(129,035)	-	(15,831)	59,311	15,831
Total all Funds	403,406	522,149	(429,888)	(2,000)	-	493,667	403,406

Restricted funds of £15,831 were transferred to unrestricted funds during the year.

The composition and changes of the individual funds are as follows:

Unrestricted Funds

The composition of Unrestricted Funds at the year end and the changes during the year are as follows:

	1 April 2021	Net Movement	31 March 2023	31 March 2022
	£	£	£	£
General Funds				
Fixed assets	250,539	(10,432)	240,107	250,539
Net current assets	137,036	57,213	194,249	137,036
Total unrestricted funds	387,575	46,781	434,356	387,575

Restricted funds

The composition of restricted Funds at the year end and the changes during the year are as follows:

	1 April 2021	Net Movement	31 March 2023	31 March 2022
	£	£	£	£
Restricted funds				
Fixed assets	4,512	(4,509)	3	4,512
Current assets	11,319	47,989	59,308	11,319
Total restricted funds	15,831	43,480	59,311	15,831

11 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income for the reporting year (as per the SOFA)	92,261	72,977
Adjustments for:		
Depreciation charge	24,660	18,262
Interest	(497)	(71)
(Increase)/Decrease in debtors	(3,402)	(15,144)
Increase/(Decrease) in creditors	(81,399)	41,979
Net cash provided by/(used in) operating activities	31,623	118,003

HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

England & Wales - Charity number 1111999

Accounts



Annual Report and Financial Statements

1st April 2021-31st March 2022

Charity Commission Number 1111999

Company Registration Number 05499362

CONTENTS

Reference and administrative details 3
Legal status 3
Principal address 3
Trustees 3
Company secretary 3
Senior management team 3
Independent examiner 3
Bankers 3
Chair's Statement 4
Trustees' Report 5
Objectives 5
2020/21 Objectives 5
Risk management 5
Recruiting, appointing, induction & training of new trustees 6
Organisational structure 6
Related party transactions 6
Fundraising 6
Achievements for the year 6
Environmental Social & Governance Performance 6
2020/21 Resources expended by objective area 7
Community Gardening 7
Building relationships 8
Get Out There! And Men in Sheds 8
Educational Programmes 9
Grow Well 9
Communications 9
Building links 9
Looking ahead to 2021/22 9
Our staff & volunteers 10
Corporate volunteering 10
Volunteer time 11
Financial review 11
Funding Sources 11
Expenditure 11
Leases 12
Reserves policy & going concern 12
Independent Examiner's Report 13
Statement of Financial Activities for the Year Ending 31 March 2021 14
Balance Sheet as at 31 March 2021 15
Statement of Cash Flows for the year ending 31 March 2021 16
Notes to the financial statements 17
1 ACCOUNTING POLICIES 17
2 GRANTS AND DONATIONS 18
2.1 THE GLASSHOUSE PROJECT 19
3 PROJECT RELATED FEES 19
4 EXPENDITURE 20
5 STAFF COSTS 20
6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS 21
7 TANGIBLE FIXED ASSETS 21
8 DEBTORS 21
9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 21
10 ANALYSIS OF FUNDS 21
11 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES 22
12 CONTINGENT LIABILITIES 22
13 POST BALANCE SHEET EVENTS 22

Reference and administrative details

Legal status

Hammersmith Community Gardens Association Limited (HCGA) is a company limited by guarantee, not having share capital, governed by a Memorandum and Articles of Association.

Working Name / Title:

Healthy Community Gardening Activities

Principal address

1 Melina Road
London
W12 9HY

Trustees

Simon J Beale (Chair)
Karen Wyatt (Treasurer)
Evangeline A Karn
Moya O'Hara
Bear Monique OBE
Jessica Mahoney
Henry Aughston (Resigned November 2021)
Jacqueline Boyce BEM (appointed January 2021)

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Company secretary

Cathryn Maund

Senior management team

Cathryn Maund (Director)
Katie Shaw (Operations Manager)

Independent examiner

Clare Fuchs
57 Sawley Road
London W12 0LQ

Bankers

Triodos Bank
Brunel House, 11 The Promenade, Bristol, BS8 2NN

Metro Bank
137 Chiswick High Road, London, W4 2ED

CAF Bank
25 Kings Hill Avenue, West Malling Kent ME19 4JQ



Chair's Statement

During the year the Charity achieved several notable successes the most notable of which was the realisation of our long term aim to build a new glasshouse at our Ravenscourt Park site. The Trustees put this project on hold during 2020 when the impact of covid was impossible to gauge but in the autumn of 2021 we closed the site and building work commenced. The Tea House in the park was also undergoing major renovations and as part of their Social Value contribution Lengard the contractor undertook the dismantling of the existing glasshouse and the preparation of the foundations. Alitex put up the structure in March 2022 and then our staff and several groups of volunteers worked incredibly hard to re landscape the outside space in preparation for the soft launch when the site was opened in June2022 as part of the London Garden Squares Weekend.

The completion of this project will provide us with an asset for HCGA and the wider local community. The glasshouse will act as a green community space and will provide opportunities for workshops, health and well being classes and a meeting space for other local organisations.

Covid has highlighted the importance of parks and green, open spaces, particularly in inner-city areas like London. We hold long leases on four community garden sites in Hammersmith and Fulham and we maintain and promote the environmentally-friendly management of several other sites in the boroughs of Westminster and Kensington and Chelsea. When working in other boroughs we are known as Healthy Community Gardening Activities (HCGA).

Our income streams include approximately 50% from fee based work including hosting corporate volunteering and a schools gardening programme and garden maintenance for local companies including a rooftop garden at 245 Hammersmith. In 2021 we secured an important new contract with the Earls Court Development Company to bring the Asgil Community Garden back to life following it being abandoned for several years. We have also undertaken several street planting projects on behalf of Hammersmith Council. Any 'profit' generated from this social enterprise activity supports our direct charitable programmes. Following our successful negotiations to secure a lease from Phoenix Academy to run the farm project in its entirety in October 2020 we have invested a considerable amount to improve the infrastructure of the site including re-skinning the polytunnels, and improving the entrance to the farm making it it a safe and welcoming place. We have also made the farm more outward facing and inviting the community in addition to our regular volunteering sessions and school visits. This included running a summer playscheme holding drop in sessions on Thursday evenings and Saturdays and providing a venue for local residents groups. To reflect the changes we renamed the project Phoenix Farm in White City and we would like to thank John Lyon's Charity and local restaurant Sam's Riverside for their ongoing support of this project



During the year, we were recommissioned to continue our gardening projects in Westminster at Queen's Park Gardens and the Neighbourhood Keepers project around the Church Street area. With all these projects we are able to use our growing spaces in Hammersmith to produce plants and share our experience of managing community engagement through environmental projects.

Simon Beale, Chair November 2022

Trustees' Report

The Trustees of Hammersmith Community Gardens Association (HCGA) present the Annual Report and Financial Statements for the year ended 31st March 2022. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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) .

Objectives

The objects of HCGA are to promote the benefit of the inhabitants of Greater London and the public at large by:

- The advancement of education.
- The provision of facilities in the interest of social welfare for the recreation & leisure time occupation within the area of benefit with the object of improving conditions of life.
- The promotion of the conservation, protection & improvement of the physical & natural environment in the area of benefit.

2021/22 Objectives

The current objectives for the year, as identified in the current business plan were to:

- To ensure that the community gardens are properly maintained & continue to be developed as a resource for the local community & as a wildlife resource.
- To improve the health & well-being of disadvantaged local residents.
- To build upon working with other agencies and increase our public profile to enable us to continue our work in the community.
- To secure long term tenure to enable the charity to secure funding to replace the glasshouses.

We devote time to ensure we have resources to maintain continuity of our service delivery. We will be reviewing and updating the business plan during the coming year.

Strategy

The Charity's current strategy is to educate people about the environment and empower them through the acquisition of new skills and knowledge; to improve the biodiversity of the local area through the maintenance of the green spaces we manage; and through our food growing programmes, which enable people to have a better understanding of healthier lifestyles.

Growing Plants
Growing People
Growing Communities

Public benefit

The Trustees confirm that reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and in setting the policies for the period.

Risk management

The trustees acknowledge their responsibility for the management of risks faced by the charity and have a risk management strategy which comprises:

- We undertake an annual assessment of factors that could involve the work and finances of HCGA including a three year business plan assessing significant external risk, such as funding.
- The establishment of policies, systems and procedures to mitigate those risks identified in the assessment including financial regulations, safeguarding policies and health and safety policies.
- The implementation of procedures designed to minimise or manage potential impact on HCGA should those risks materialise with periodic reviews to ensure risks continue to be mitigated.

The Trustees, in considering the governance, management, operational, financial, and environmental risks, are satisfied, at this stage, that there are no material exposures and that there are procedures in place to mitigate such risks. The

Trustees have identified the following controlled risks:

- The main 'asset' of HCGA is its staff. We have a low staff turnover and salaries are competitive and reviewed regularly. We also have policies in place to ensure sufficient recruitment and hand over period. The Director's notice period is three months.

- Due to the short term nature of funding streams, HCGA is committed to a robust policy and a commitment to diversifying income where possible to generate more fee-based income.

The Trustees have agreed clear lines of delegation and authority and both Trustees and staff are involved in the recognition of risk in all their activities.

Recruiting, appointing, induction & training of new trustees

All appointments are made by the HCGA. Selection of Trustees is made on the basis of the need to fulfil the HCGA's legal obligations and to reflect the community in which HCGA is based. Trustees may join the committee at any time as observers and are elected to the management committee at the Annual General Meeting. Recruitment is via advertising and training is available for Trustees.
New Trustees are given copies of the memorandum and articles and HCGA's policies and procedures. They are encouraged to visit all the sites and to meet staff and volunteers.

Organisational structure

HCGA is run by a Management Committee made up of Trustees and Directors of the Company and co-opted Trustees. Strategic decisions are made by agreement and by voting where necessary with the Chair having the casting vote. Staff and members of the public are welcome to attend Committee meetings but have no voting rights. Officers' meetings are held once a month to make day-to-day decisions. The Officers' meetings include the Director, the Chair and the Treasurer with other staff and Trustees attending when necessary.
The AGM is held in January and this includes an annual stakeholder review followed by a staff/Trustee away day where priorities for the coming year are set.

Day-to-day management is devolved to the Director, Cathryn Maund; the charity also employs an Operations Manager, Katie Shaw, three days per week.

Related party transactions

HCGA undertakes school project work in partnership with Urbanwise.London, a registered charity operating from the Canalside Centre, Ladbroke Grove W10. Moya O'Hara, Director of Urbanwise.London, is also a Trustee of the Hammersmith Community Gardens Association.

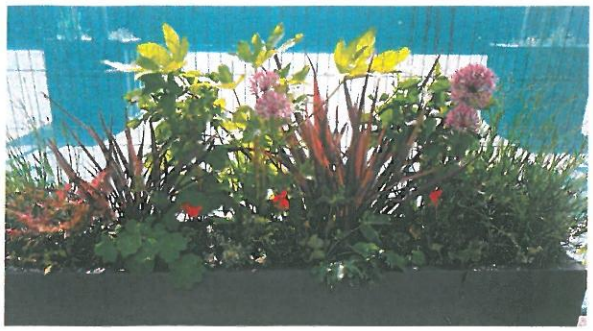
During the year, the only financial transactions between the two organisations were a payment of £3600 from HCGA to Urbanwise.London for production of educational materials and leading programmed walks.

Fundraising

The charity does not use third party fundraisers for any of its fundraising. Local fundraising is through donations at events and plant sales. We have not received any complaints regarding our fundraising activities. We are registered with HMRC to reclaim Gift Aid on donations.

Achievements for the year

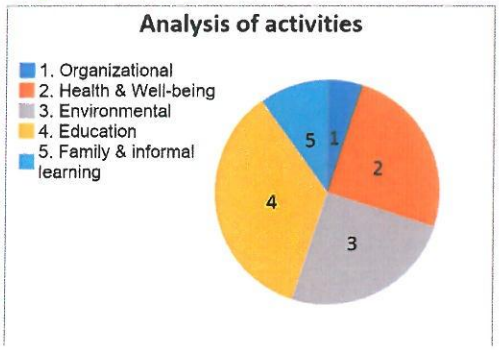
The main achievements of the charity this year were the continuation of our core mission maintaining green spaces through the delivery of health and wellbeing programmes for our volunteers.
The building works at Ravenscourt Park to erect the new glasshouse and general upgrading of the facilities at Phoenix Farm represent important investments for the future.
Our corporate volunteering programme was back on track in 2021 when we worked with 15 companies.
We also strengthened our links with businesses keen to partner with us, most notably 245 Hammersmith, Sam's Riverside and Sir Robert McAlpine.
Ravenscourt Glasshouses and Phoenix Farm in White City both achieved Outstanding in the community Green Flag and London in Bloom Awards, recognition of all the hard work of our staff team and volunteers.



ESG Performance

Environmental Social and Governance performance is a new area for us to report on this year. As an environmental charity we continually work to reduce our impact on the environment,for example, through using peat free compost and making our own compost. Growing plants from seed and delivering them to projects we are working with in our electric van. However we are not complacent and regularly review our operations to see how we can improve our impact and ensure that our board and staff team reflect the communities in which we are based..

2021/22 Resources expended by objective area



Community Gardening

Throughout the year, HCGA has continued to run a number of projects to promote volunteering opportunities for people with all levels of ability. Our main sites at Loris Road Community Garden and Godolphin Road Community Garden, are both open access. The latter is the 'headquarters' and meeting point for our Get Out There! team of volunteers, who maintain this site and also undertake conservation work in schools,other local community organisations street planting and at other wildlife sites. The leases for both the community garden sites end in January 2024 so the trustees are beginning to consider the future of the gardens.



HCGA also manages Phoenix Farm in White City, a ¾ acre peaceful oasis within a very built-up area and an important, outdoor and natural resource for schools and the local community. Comprising of glasshouses, polytunnels and a series of beds, fruit and vegetables of all descriptions are produced together with medicinal herbs, plants to attract wildlife, and edible flowers. The farm continues to win awards each year, including distinction in the RHS London in Bloom competition, and best in show at the London Harvest Festival

We have exclusive use of the glasshouses in Ravenscourt Park and the walled garden which we use extensively throughout the week to deliver a range of school and volunteer sessions and at weekends for a programme of workshops. This is the base for our weekly Grow Well programme; providing therapeutic sessions for carers and older people with health issues.

Our volunteer group, who work on Mondays, grow many of the plants that are used at all of our other projects. During the summer months, twice weekly, pop-up yoga sessions are held at the glasshouses.

During the year we were working behind the scenes to progress our long-held ambition to replace one of the glasshouses to create a new Green Community Centre. During the building works from October to March 2022 projects usually based at the glasshouses were relocated. We used this as on opportunity to work with

new communities. The Grow Well project ran sessions in the new South Park Community Building and Edward Woods Community Centres.

In addition to the sites we directly manage, we also run weekly gardening sessions for local families in the community garden plots at Normand Park. We also support other 'Friends of Groups' through the loan of tools, donations of plants and sharing our expertise.



Our community gardening expertise was recognised when a contract to deliver community gardening activities on behalf of Queen's Park Community Council (the first parish council in London) was renewed for the 5th consecutive year. The Neighbourhood Keepers contract in Westminster Church Street was also renewed and an additional contract was secured to revamp the allotments in nearby Lisson Estate

Building relationships

In January 2022 HCGA held its second virtual AGM and an Annual Strategic Review in March for trustees and senior staff with some volunteer representation.
The charity receives many requests throughout the year from other organisations wanting to see what we do or to make referrals into the organisation. These are scheduled monthly and we are able to discuss the projects we run whilst walking between our key sites.

During the year we held nine tours and they provide an opportunity for people to network with each other as well as discovering more about HCGA

For the fifth year we have hosted placements for three medical students on the World Health programme at Imperial College. They evaluated the need for a more robust Customer Relationships Management system (CRM) to track the work of the charity which has grown considerably over recent years. This work was used as the basis for a successful funding bid to the Kusuma Trust to set up a system which will be implemented in the next financial year.
HCGA are members of the London City Farm and Community Gardens Association and helped with the set up and delivery of the annual City Harvest Festival. The networking between members of this group is very valuable. HCGA is also a member of the national umbrella organisation Social Farms and Gardens.

Get Out There! And Men in Sheds



Our Get Out There volunteers are mainly older socially isolated men who meet every Friday at Godolphin Garden and undertake a range of practical and gardening activities. During the year we held a taster session to attract new participants and this was promoted by Turning Point the local substance abuse charity who are keen to make referrals into the project.

Educational Programmes

We offer school gardening programmes in Kensington and Chelsea, and Hammersmith and Fulham. These include a dedicated afternoon session with one of our gardeners and either a lunch time or after school gardening club. We are able to offer schools resources reflecting bulk purchase discounts and many of the plants plugs are grown by our volunteers.
In addition to this, we run family learning sessions during the school holidays. Whereas previously these had been drop in sessions in the summer 2021 we ran a more targeted programme for families which was publicised through local schools and included lunches for the families.



We also deliver community learning programmes for Adult Education services in Kensington and Chelsea and Westminster including Green Walks, Thyme to Get Together (a herbal programme), Art in the Garden and family learning sessions promoted by local children's centres and delivered in Holland Park.
We also delivered some outreach sessions to refugees living in hotels in Kensington including trips to the Natural History Museum.
We have a full time Education Manager and a team of sessional staff to deliver these programmes.

Grow Well

This programme targeted older more vulnerable people who may require additional support and focused on gardening and seasonal craft activities. During 2020 we had to suspend face to face delivery but with funding from Imperial Health Charity we were able to deliver in person sessions in 2021.

'I was incredibly nervous coming to the group for the first time and meeting completely new people having been a recluse and isolated for well over 2 years…. . It appealed being outside at the Glasshouses, and most of all, learning more about plants, gardening, herbs and their uses, crafts and eating what we grow etc. from an expert and sharing the experience with like-minded individuals. I was so relieved from the start that it was a pretty small group with lovely, gentle people.

I had only recently started re-connecting a little with new people, albeit in online training courses, where I could still 'hide'. The biggest step forward was coming along to Grow Well - it was a bit like 'magic'! I quickly felt at ease, could relax and get involved at my own pace. My best friend and daughter, who were the only ones I really saw for so long, both noticed the difference, that I emerged as if from a chrysalis, slowly but surely regaining my previous confidence. It's been like a big, secure stepping stone to getting me out and about, involved, and comfortable again talking to new people.'

This year we have also worked in partnership with a local project Soup for Lunch to create an outdoor space in the grounds of Charing Cross Hospital next to the A&E Department. We have also created an outdoor area for staff at West Middlesex Hospital.



Communications

During the year we updated a short film documenting our work over the last five years working with residents on the Fisherton Estate in Westminster supporting their community growing project.
https://www.youtube.com/watch?v=-VS7E3Mw10Q&t=1445
In addition to regular newsletters we also promote events via social media channels T: HCGAGarden, F: hammersmith_community _gardenws and regularly update our website www.hcga.org.uk. Although we encourage people to the website we are aware that there is still a need for hard copies of materials.

Building links

As a well-established local charity we partner with many local organisations including Imperial College White City Campus, The Urban Partnership Group, and through the corporate volunteering programme working with local companies.
The charity also has a partnership with local restaurant Sam's Riverside who add a £1 donation to each bill in support of HCGA. This provides the charity with a significant source of unrestricted income.

Looking ahead to 2022/23

The completion of the redevelopment of the glasshouses marks one of the key achievements of the 5 year strategic plan and Trustee and senior staff met in March 2022 to start looking to at objectives for the next five years. Over the coming year

- The demand for our expertise in delivering contracts has enabled us to create a new contracts manager post starting September 2022.
- With so many well known companies based in Hammersmith we are also keen to further develop relationships which have been made though corporate volunteering
- We will also be introducing a Customer Relationships Management system to enable us to better manage the volunteering programmes and other partnerships.
- We are very aware of the hardships that many of our participants face in light of the current economic situation and will do whatever we can to support them.
- We will be renegotiating the leases on the two community garden sites in Hammersmith.
- We will be seeking to make the most of the improved resources at the Ravenscourt site by expanding the number of health and well being activities undertaken there by the charity and other local groups
- Devise and deliver a Green Sustainably Training Programme for key volunteers

Our staff & volunteers

The staff team consists of 4 (3.1 full time equivalent) permanent employees and 10 sessional workers, backed up by a very effective team of ambassadors who support and represent the organisation in a voluntary capacity.

Staff members are encouraged to build their skills and knowledge. Staff attend regular training and conferences. They all bring a wealth of knowledge and experience and are a great asset to the organisation.

HCGA is a small organisation and volunteers make an essential contribution to our work. Volunteering is also one of the organisation's key strategies for involving local people from all backgrounds in their environment.

We run midweek volunteering opportunities at the community garden sites, the glasshouses in Ravenscourt Park and at Phoenix Farm in White City. On a weekly basis we work with 60 volunteers in |Hammersmith and Fulham and Westminster. Many of our midweek volunteers are disabled (including people with physical impairments, long term health conditions or mental health issues). A significant number are self-referred and we are increasingly receiving referrals from healthcare professionals.

Our twice weekly family drop in programme at Phoenix Farm and holiday playschemes are part of our on-going work to engage families in their local environment.

The Board of Trustees is made up of local people with relevant skills and expertise who volunteer their time

and professional expertise on a pro bono basis.
We monitor our work using an online system and try to capture the impact our activities have on the lives of volunteers and local families.

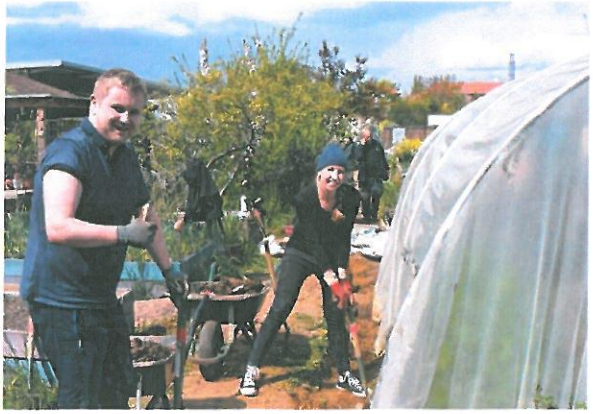


Corporate volunteering

This programme has become an integral part of our operations. It is income generating and enables us to achieve larger tasks such as the mulching of the SUDS (Sustainable Urban Drainage System) in Bridget Joyce Square and maintenance of school wildlife gardens. The number of different sites we operate means that we are able to offer a total of 16 days in 2021.

We also work with 245 Hammersmith, developers of a 10-storey office block in central Hammersmith. We designed and installed a roof top garden and have a contract to supply flowers for the reception.

Local building contractors also supply resources and invaluable expertise.



Volunteer time

HCGA has 60 regular volunteers (7 who contribute more than 10 hours per week each).

We recognise the need to provide opportunities for volunteers to develop their skills and undertake new challenges. We are therefore increasingly encouraging volunteers to move between projects within HCGA to gain experience of working with different people. Where appropriate, we also promote and signpost our volunteers on to opportunities with other organisations.

We know from feedback volunteers give us that they also value the social aspects of volunteering with HCGA. Therefore, we specifically organise social activities, particularly in the winter months when there is less gardening, including a programme of walks and visits to museums. The Friendship Matinee at The Royal Albert Hall in December has become a firm favourite. We are also members of Kew Gardens Community Access scheme which enables us to take several groups to visit each year (an approximate value of £1,900).



Financial review

Funding Sources

Total income for the year was £500,153 (2021 £348,313). This includes £232,501 capital funding for the glasshouses and £50,839 social investment support

	2022	2021 £
Grants and Donations	£222,577	203,7144
Interest received	71	173
Project related fees	277,505	144,433

Expenditure

Total resources expended for the year were £427,176 including depreciation (2021: £238,773) generating a surplus of £70,977.

The main expenditure of the organisation is the salaries of staff who work with volunteers to maintain the community garden sites and related projects. All costs for specific projects have to be raised separately, mainly from grant applications or unrestricted income raised through corporate team building days and other local fundraising.

HCGA has very low overheads as it does not rent office space. Staff members work from home and hot desk at other organisations.

The financial position of the charity is robust. The London Borough of Hammersmith and Fulham funding of £35,000 has been confirmed to continue until March 2023 and we will be re-tendering for the contract.

We have 2 further years of funding from John Lyon's Charity which covers part of the farm manager's salary.There have been no major changes in charitable expenditure.

Leases

HCGA holds identical 21 year leases from the London Borough of Hammersmith & Fulham for the community garden sites at Loris Road W6 and Godolphin Road W12. These were renegotiated in 2003 and run to 2024. We now have a 25 year lease on the glasshouses at Ravenscourt Park until 2043.

Reserves policy & going concern

The free reserves of the charity comprise the unrestricted funds amounted to £137,036 (2021: £105,734). Net current assets are £148,355. Subject to the retention policy discussed below, the charity seeks to utilise all free reserves on strategic projects during the year. Reserves are retained with the intention of:

- RETAINING UP TO SIX MONTHS STAFF SALARY COSTS AND RELATED OBLIGATIONS (£85,000),
- WORKING CAPITAL FOR INCOME FLUCTUATIONS TO ALLOW FOR STABLE CONTINUATION OF PROJECT DELIVERY.(£30,000)

The Trustees review the policy annually.
Restricted funds for delivery of specific projects comprise current assests amounting to £11,319 (2021: £183,883). The Charity seeks to utilise all restricted reserves on the defined projects during the year.

The Trustees are of the view that HCGA is a going concern.

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 the group and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Simon Beale, Chair 23 November 2022

Independent Examiner's Report

TO THE TRUSTEES OF THE HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 13 to 22

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

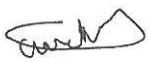
Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of TheChartered Institute of Management Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed:

Clare Fuchs

Date 21 November 2022

Statement of Financial Activities for the Year Ending 31 March 2022

(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Year ended 31 March 2022 Unrestricted Funds £	Restricted Funds £	Total Funds £	Year ended 31 March 2021 Unrestricted Funds £	Restricted Funds £	Total Funds £
Income							
Grants & donations	2	47,426	175,151	222,577	21,833	181,884	203,714
Bank interest receivable		71	-	71	163	-	173
Project related fees	3	277,505	-	277,505	144,433	-	144,433
Total income		**325,002**	**175,151**	**500,153**	**166,429**	**181,884**	**348,313**
Expenditure							
Charitable activities	4,5	(252,025)	(175,151)	(427,176)	(115,266)	(123,507)	(238,773)
Total expenditure		**(252,025)**	**(175,151)**	**(427,176)**	**(115,266)**	**(123,507)**	**(238,773**
Net (expenditure)/income		**72,977**	-	**72,977**	**51,163**	**58,377**	**109,540**
Increase/(reduction) in revaluation reserve	7	(2,000)	-	(2,000)	(2,000)	-	(2,000)
Profit on sale of fixed assets		-	-	-	9,500	-	9,500
Transfer between funds	10	177,073	(177,073)	-			
Net movement in funds	10	**248,050**	**(177,073)**	**70,977**	**58,663**	**58,377**	**117,040**
Fund balances brought forward at 1 April 2021	10	139,525	192,904	332,429	80,862	134,527	215,389
Fund balances carried forward at 31 March 2022	10	**387,575**	**15,831**	**403,406**	**139,525**	**192,904**	**332,429**

All of the Charity's activities are derived from continuing operations.

There are no recognised gains or losses other than those disclosed above.

There is no difference between the net movement in funds for the year stated above and the historic cost equivalent.

The loss for the year for Companies Act purposes is the same as the net movement in funds for the year.

Balance Sheet as at 31 March 2022

	Notes	31 March 2022 £	£	31 March 2021 £	£
Fixed assets					
Tangible fixed assets	7		255,051		42,812
Current assets					
Debtors	8	28,477		13,333	
Cash at bank and in hand		214,311		328,738	
Total current assets			242,788		342,071
Creditors: amounts falling due within one year	9		(94,433)		(52,454)
Net current assets			148,355		289,617
Net assets			403,406		332,429
Restricted income funds	10		15,831		192,904
Unrestricted income funds	10				
Revaluation reserve	10	4,000		6,000	
General funds	10	383,575		133,525	
			387,575		139,525
Total charity funds	10		403,406		332,429

The attached notes on pages 16 to 22 form an integral part of these financial statements.

Statement by the directors under section 476, Companies Act 2006

For the year ended 31 March 2022 the company was entitled to exemption from the requirement to have an audit under section 477(1) of the Companies Act 2006. No notice has been deposited under section 476 of the Act by members requesting an audit of the company's accounts for the financial year. The directors acknowledge their responsibilities for:

- ENSURING THAT THE COMPANY KEEPS ACCOUNTING RECORDS WHICH COMPLY WITH SECTION 386, AND
- PREPARING ACCOUNTS WHICH GIVE A TRUE AND FAIR VIEW OF THE STATE OF AFFAIRS OF THE COMPANY AS AT 31 MARCH 2022 AND OF ITS SURPLUS OR DEFICIT FOR THE YEAR THEN ENDED IN ACCORDANCE WITH THE REQUIREMENTS OF SECTION 396 OF THE COMPANIES ACT 2006, AND WHICH OTHERWISE COMPLY WITH THE REQUIREMENTS OF THE ACT RELATING TO ACCOUNTS, SO FAR AS APPLICABLE TO THE COMPANY.

The accounts were approved by the management committee on 12th October 2022 and signed on its behalf by:

S Beale
Director

K Wyatt FCA
Director

Statement of Cash Flows for the year ending 31 March 2022

	Note	31 March 2022 £	31 March 2021 £
Cash flows from / (used in) operating activities	11	118,003	126,286
Cash flows from investing activities			
Interest income		71	163
Glass house		(232,501)	-
Purchase of new van		-	(31,761)
Proceeds on sale of fixed assets		-	9,500
Increase/(decrease) in cash and cash equivalents in the reporting period		(114,427)	104,188
Cash and cash equivalents at the beginning of the year		328,738	224,550
Total cash and cash equivalents at the end of the year		214,311	328,738

Notes to the financial statements

1 ACCOUNTING POLICIES

Accounting basis

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. HCGA 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(s).

Going Concern

The accounts have been prepared on a going concern basis. Having carried out a detailed review of the Company's resources and challenges presented by the current economic climate, the directors are satisfied that the Company has sufficient cashflows to meet its liabilities as they fall due for at least one year from the date of the approval of the accounts.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants and fees, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Thus, grants received in relation to specified expenditure that has not yet been incurred is classified as deferred income.

Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services in furtherance of its charitable objectives. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fee for independent examination of the accounts and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Pensions

Defined contribution payments are made for staff members and are recognised in the SOFA as incurred. This pension scheme was introduced to comply with Auto Enrolment in June 2015 using the government scheme NEST. Payments made during the year were £3,408 (2021: £ 2,393).

TAXATION

As a charity, Hammersmith Community Gardens Association is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity during the year.

FIXED ASSETS, DEPRECIATION AND CAPITALISATION

Fixed assets are stated at cost less accumulated depreciation. Leasehold property comprises two EcoSheds with leases ending in 2024. The first of the two EcoSheds was acquired by the Charity from the predecessor charity on 1 April 2006 at a cost of £40,000 with an associated revaluation reserve of £36,000. The reserve is being written off in equal annual instalments of £2,000 over the 18 years remaining on the lease at 01 April 2006. The second EcoShed was built using restricted funding in 2010/11 and is being depreciated over 14 years. Additions to tangible assets costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life as follows:

Van	4 years
Glasshouse	20 years

FUNDS

The Charity has two types of fund:

- RESTRICTED - RESTRICTED FUNDS ARE SUBJECTED TO RESTRICTIONS ON THEIR EXPENDITURE IMPOSED BY THE DONOR OR THROUGH THE TERMS OF AN APPEAL;
- UNRESTRICTED - UNRESTRICTED FUNDS ARE AVAILABLE FOR USE AT THE DISCRETION OF THE TRUSTEES IN FURTHERANCE OF THE GENERAL OBJECTIVES OF THE CHARITY. UNRESTRICTED FUNDS INCLUDE A REVALUATION RESERVE REPRESENTING THE RESTATEMENT OF INVESTMENT ASSETS AT MARKET VALUES.

2 GRANTS AND DONATIONS

	Unrestricted	Restricted	Total 2022	Total 2021
	£	£	£	£
London Borough of Hammersmith & Fulham	-	35,000	35,000	35,000
BBC Children in Need	-	3,970	3,970	-
Dr Edwards & Bishop Kings Charity	-	4,000	4,000	-
Greater London Authority	-	75,000	75,000	-
Mercers Charitable Foundation	-	-	-	19,706
Co-op Community Fund (Get Out There Project)	-	2,553	2,553	10,000
TFL Walks	-	2,775	2,775	-
Imperial Health-Grow Well	-	4,965	4,965	-
Awards for All	-	-	-	9,650
Men in Sheds	-	-	-	5,017
Social Enterprise (National Lottery)	-	-	-	37,000
Kusuma Trust	-	5,000	5,000	2,760
John Lyons Charity	38,274	27,470	65,744	3,524
Hammersmith and Fulham Giving	-	500	500	7,500
Glasshouse developments	-	5,614	5,614	52,267
Other Grants and Donations	9,152	13,918	23,070	21,290
	47,426	175,151	222,577	203,714

2.1 THE GLASSHOUSE PROJECT

The Glasshouse was completed during the year using £177,073 of restricted funding which had been raised by the charity over the previous 3 years. This has been released to the restricted funds during the year. Funding in Kind of £55,428 was received in respect of the construction of the Glasshouse.

3 PROJECT RELATED FEES

The project related fees account for 50% of the company's income. The source of the income is as follows:

	Total 2022 £	Total 2021 £
Educational Programmes, including school gardening and adult education	101,012	68,624
Community Gardening Programmes	86,975	15,879
Corporate Team Building Days	12,422	-
Maintenance Contracts	51,674	43,970
Health and wellbeing programmes	2,422	-
Local fundraising events and donations	11,172	3,540
Site Hire	2,230	-
White City Enterprise	-	9,139
Other unrestricted income	9,598	3,281
	277,505	144,433

Deferred income related to project fees amounted to £36,949 (2021: 46,275).

4 EXPENDITURE

a) *Analysis of total expenditure*	Total 2022 £	Total 2021 £
Charitable activities	267,850	174,676
Support costs	156,315	57,537
Governance costs	3,011	6,560
TOTAL	427,176	238,773

b) *Analysis of support costs*:	Total 2022 £	Total 2021 £
Governance	314	270
Finance	4,831	4,375
Human resource	150,290	52,057
Information technology	880	835
TOTAL	156,315	57,537

c) Analysis of governance costs	Total 2022 £	Total 2021 £
Independent examiner fee	-	500
Legal fees	-	3,000
Staff and support costs	1,291	1,406
Insurance	1,720	1,654
TOTAL	3,011	6,560

STAFF COSTS

	2022 £	2021 £
Salaries and wages	138,940	96,223
Social security costs	7,865	8,010
Staff pensions	3,408	2,393
	150,213	106,626

No employee received emoluments of more than £60,000.

The average number of employees during the year (full time equivalent in brackets), was:

	2022 Number	2021 Number
Managers	4(3.1)	2 (1.6)
Community Gardeners		2(2.2)

Sessional staff	10	7

The salaries of key management personnel are approved by the Staffing Sub Committee and ratified by the full Board of Trustees.

6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No Trustee received any remuneration, nor incurred expenses requiring reimbursement during the current or previous year (2021: nil). No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year (2021: nil).

7 TANGIBLE FIXED ASSETS

	Leasehold Property	Glasshouse	Van	Total
	£	£	£	£
Cost at 1 April 2021	102,000	-	31,761	133,761
Additions	-	232,501	-	232,501
Disposals	-	-	-	-
Cost at 31 March 2022	102,000	232,501	31,761	366,262
Accumulated depreciation at 1 April 2021	(86,979)	-	(3,970)	(90,949)
Depreciation provided in year	(4,509)	(5,813)	(7,940)	(18,262)
Released on disposals	-	-	-	-
Transfer from revaluation reserve	(2,000)	-	-	(2,000)
Accumulated depreciation at 31 March 2022	(93,488)	(5,813)	(11,910)	(111,211)
Net book value at 31 March 2022	8,512	226,688	19,851	255,051
Net book value at 31 March 2021	15,021	-	27,791	42,812

8 DEBTORS

Debtors are made up as follows:

	2022	2021
	£	£
Fees receivable	24,874	9,010
Other debtors and prepayments	3,603	4,323
	28,477	13,333

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors are amounts falling due within one year and are made up as follows:

	2022	2021
	£	£
Deferred income	36,949	46,275
Social security and other taxes	1,041	681
Other creditors	5,873	5,498
Accruals	50,570	-
	94,433	52,454

10 ANALYSIS OF FUNDS

Summary of fund movements are as follows:

	1 April 2021	Income	Expenditure	Transfers	31 March 2022	31 March 2021
	£	£	£	£	£	£
Unrestricted Funds	139,525	325,002	(254,025)	177,073	387,575	139,525
Restricted Funds	192,904	175,151	(75,151)	(177,073)	15,831	192,904
Total all Funds	332,429	500,153	(429,176)	-	403,406	332,429

Restricted funds of £177,073 were transferred to unrestricted funds during the year.

The composition and changes of the individual funds are as follows:

Unrestricted Funds

The composition of Unrestricted Funds at the year end and the changes during the year are as follows:

	1 April 2021	Net Movement	31 March 2022	31 March 2021
	£	£	£	£
General Funds				
Fixed assets	33,791	216,748	250,539	33,791
Net current assets	105,734	31,302	137,036	105,734
Total unrestricted funds	139,525	248,050	387,575	139,525

Restricted funds

The composition of restricted Funds at the year end and the changes during the year are as follows:

	1 April 2021	Net Movement	31 March 2022	31 March 2021
	£	£	£	£
Restricted funds				
Fixed assets	9,021	(4,509)	4,512	9,021
Current assets	183,883	(172,564)	11,319	183,883
Total restricted funds	192,904	(177,073)	15,831	192,904

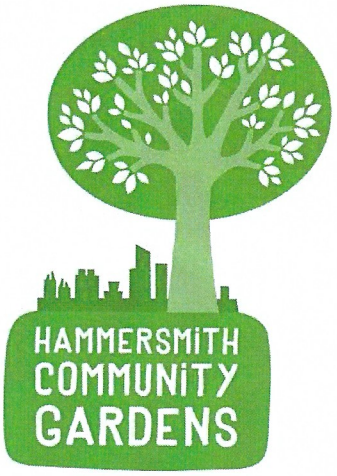
11 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting year (as per the SOFA)	72,977	109,540
Adjustments for:		
Depreciation charge	18,262	8,479
Interest	(71)	(163)
(Increase)/Decrease in debtors	(15,144)	7,207
Increase/(Decrease) in creditors	41,979	1,223
Net cash provided by/(used in) operating activities	118,003	126,286

HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

England & Wales - Charity number 1111999

Accounts



Annual Report and Financial Statements

1st April 2020-31st March 2021

Charity Commission Number 1111999

Company Registration Number 05499362

CONTENTS

Reference and administrative details 3
Legal status 3
Principal address 3
Trustees 3
Company secretary 3
Senior management team 3
Independent examiner 3
Bankers 3
Chair's Statement 4
Trustees' Report 5
Objectives 5
2020/21 Objectives 5
Risk management 5
Recruiting, appointing, induction & training of new trustees 6
Organisational structure 6
Related party transactions 6
Fundraising 6
Achievements for the year 6
2020/21 Resources expended by objective area 7
Maintenance of Community Gardens 7
Building relationships 7
Get Out There! And Men in Sheds 8
Educational Programmes 8
Grow Well 9
Communications 9
Building links 9
Looking ahead to 2021/22 9
Our staff & volunteers 10
Corporate volunteering 10
Volunteer time 11
Financial review 11
Funding Sources 11
Expenditure 11
Leases 12
Reserves policy & going concern 12
Independent Examiner's Report 13
Statement of Financial Activities for the Year Ending 31 March 2021 14
Balance Sheet as at 31 March 2021 15
Statement of Cash Flows for the year ending 31 March 2021 16
Notes to the financial statements 17
1 ACCOUNTING POLICIES 17
2 GRANTS AND DONATIONS 18
2.1 THE GLASSHOUSE PROJECT 19
3 PROJECT RELATED FEES 19
4 EXPENDITURE 20
STAFF COSTS 21
6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS 21
7 TANGIBLE FIXED ASSETS 22
8 DEBTORS 22
9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR 23
10 ANALYSIS OF FUNDS 23
11 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES 24
12 CONTINGENT LIABILITIES 24
13 POST BALANCE SHEET EVENTS 24

Reference and Administrative Details

Legal Status

Hammersmith Community Gardens Association Limited (HCGA) is a company limited by guarantee, not having share capital, governed by a Memorandum and Articles of Association.

Working Name / Title:

Healthy Community Gardening Activities

Principal Address

1 Melina Road
London
W12 9HY

Trustees

Simon J Beale (Chair)
Karen Wyatt (Treasurer)
Evangeline A Karn
Moya O'Hara
Bear Monique OBE
William Partridge (resigned 9th March 2021)
Jessica Mahoney
Henry Augherston (appointed 16th July 2020)
Jacqueline Boyce BEM (appointed 10th January 2021)

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

Company Secretary

Cathryn Maund

Senior Management Team

Cathryn Maund (Director)
Katie Shaw (Operations Manager)

Independent Examiner

Clare Fuchs
57 Sawley Road
London W12 0LQ

Bankers

Triodos Bank
Brunel House, 11 The Promenade, Bristol, BS8 2NN

Metro Bank
137 Chiswick High Road, London, W4 2ED

CAF Bank
25 Kings Hill Avenue, West Malling Kent ME19 4JQ



Chair's Statement

. I am pleased to report that despite the turbulence of the last year the charity has been able to make a significant contribution locally to improving people's lives both through its maintenance of green spaces and the provision of activities in a time when nationally the importance of connecting with nature is much more appreciated and recognised.

The crisis has highlighted the importance of parks and green, open spaces, particularly in inner-city areas like London. We hold long leases on four community garden sites in Hammersmith and Fulham and we maintain and promote the environmentally friendly management of several other sites in the boroughs of Westminster, Kensington and Chelsea and Ealing. When working in other boroughs we are known as Healthy Community Gardening Activities (HCGA).

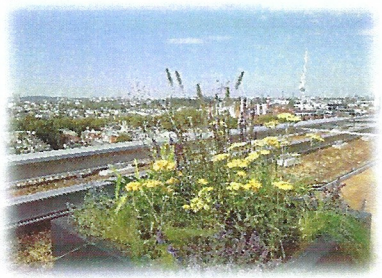
During the first lock down our staff continued to maintain our main sites at Ravenscourt Park and Phoenix Farm so that when we could reopen volunteers came back to welcoming spaces. In terms of our delivery obviously being an entirely outside provision was a definite bonus. We were able to run activities from June through to December and restarted face to face activities again in March 2021. We had to reduce the number of volunteers attending each session but with grants from both local charities and the national lottery we were able to run additional sessions to meet the increased demand. A grant from the Kusuma Trust enabled us to offer activities to new groups including young refugees. During the periods of total lockdown we continued to support our vulnerable beneficiaries through phone calls and were also very humbled by the amount of peer support members of the groups gave to each other. Staff also prepared several hundred activity packs including instructions for window box growing, fun activities for children and the ever-popular Christmas wreath making kits.

Our income streams include approximately 50% from fee-based work including hosting corporate volunteering and a schools gardening programme. This was all dramatically reduced but we were able to off-set this through contracts from the highways department to oversee street planting schemes and a commission from 245 Hammersmith to design install and maintain a garden on the 10th floor of the office block on Hammersmith Road. In September we were awarded Social Enterprise funding through the national lottery which enabled us to focus on the strategic development of the organisation. Two members of staff were furloughed for five months last summer.

I am pleased to be able to report that after a long negotiation in October we finally secured a rolling lease for the Phoenix Farm site. Whereas previously the school, Phoenix Academy, had been responsible for the employment of the farm manager HCGA now has financial responsibility for all the activity at the farm. I would like to say thank you to the John Lyons Trust who have been very supportive during this process and are one of the main funders of the project together with support from local business Sam's Riverside a restaurant that uses some of the produce grown at the farm but also puts a donation of £1 on each bill as a voluntary donation to the charity. In October we said farewell to Cath Knight who had been the farm manager for eight years and in January we welcomed Michelle Sinden

In 2019 we launched a major capital fund raising campaign to replace one of the glasshouses in Ravenscourt Park to create a green community centre. The Trustees decided in April 2020 to place the project on hold until the impact of the covid crisis became clear. We picked up the initiative in October when it became clear following a structural engineering report that initial cost had increased substantially as the existing foundations would need to be strengthened. Trustees reviewed the situation and contracts were signed in April 2021. There is a long lead in time from Alitex the manufacturers, but work is scheduled to start on site in the autumn of 2021

During the year, we were recommissioned to continue our gardening projects in Westminster at Queen's Park Gardens and the Neighbourhood Keepers project around the Church Street area. With all these projects we can use our growing spaces in Hammersmith to produce plants and share our experience of managing community engagement through environmental projects. This year, thanks to a grant from the GLA's scrappage scheme, we were able to replace our old van with a non-polluting electric one. I must thank all our funders who were very supportive throughout the pandemic giving us flexibility in how we used their funding and indeed provided extra resources. Our Trustees remain committed to supporting the charity and I would like to thank William Partridge for his support over the years and to welcome Jacquie Boyce a Shepherds' Bush resident and long-time supporter of HCGA. I must also thank the staff who continue to work hard to promote the charity.



Roof top planting 245 Hammersmith

Simon Beale, Chair 20 October 2021

Trustees' Report

The Trustees of Hammersmith Community Gardens Association (HCGA) present the Annual Report and Financial Statements for the year ended 31st March 2021. The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and 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).

Objectives

The objects of HCGA are to promote the benefit of the inhabitants of Greater London and the public at large by:

- THE ADVANCEMENT OF EDUCATION.
- THE PROVISION OF FACILITIES IN THE INTEREST OF SOCIAL WELFARE FOR THE RECREATION & LEISURE TIME OCCUPATION WITHIN THE AREA OF BENEFIT WITH THE OBJECT OF IMPROVING CONDITIONS OF LIFE.
- THE PROMOTION OF THE CONSERVATION, PROTECTION & IMPROVEMENT OF THE PHYSICAL & NATURAL ENVIRONMENT IN THE AREA OF BENEFIT.

2020/21 Objectives

The current objectives for the year, as identified in the current business plan were to:

- TO ENSURE THAT THE COMMUNITY GARDENS ARE PROPERLY MAINTAINED & CONTINUE TO BE DEVELOPED AS A RESOURCE FOR THE LOCAL COMMUNITY & AS A WILDLIFE RESOURCE.
- TO IMPROVE THE HEALTH & WELL-BEING OF DISADVANTAGED LOCAL RESIDENTS.
- TO BUILD UPON WORKING WITH OTHER AGENCIES AND INCREASE OUR PUBLIC PROFILE TO ENABLE US TO CONTINUE OUR WORK IN THE COMMUNITY.
- TO SECURE LONG TERM TENURE TO ENABLE THE CHARITY TO SECURE FUNDING TO REPLACE THE GLASSHOUSES.

We devote time to ensure we have resources to maintain continuity of our service delivery. We will be reviewing and updating the business plan during the current year.

Strategy

The Charity's current strategy is to educate people about the environment and empower them through acquisition of new skills and knowledge; to improve the biodiversity of the local area through the maintenance of the green spaces we manage; and through our food growing programmes, which enable people to have a better understanding of healthier lifestyles.

Growing Plants,
Growing People,
Growing Communities

Public benefit

The Trustees confirm that reference has been made to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives, in planning future activities and in setting the policies for the period.

Risk management

The trustees acknowledge their responsibility for the management of risks faced by the charity and have a risk management strategy which comprises:

- WE UNDERTAKE AN ANNUAL ASSESSMENT OF FACTORS THAT COULD INVOLVE THE WORK AND FINANCES OF HCGA INCLUDING A THREE YEAR BUSINESS PLAN ASSESSING SIGNIFICANT EXTERNAL RISK, SUCH AS FUNDING.
- THE ESTABLISHMENT OF POLICIES, SYSTEMS AND PROCEDURES TO MITIGATE THOSE RISKS IDENTIFIED IN THE ASSESSMENT INCLUDING FINANCIAL REGULATIONS, SAFEGUARDING POLICIES AND HEALTH AND SAFETY POLICIES.
- THE IMPLEMENTATION OF PROCEDURES DESIGNED TO MINIMISE OR MANAGE POTENTIAL IMPACT ON HCGA SHOULD THOSE RISKS MATERIALISE WITH PERIODIC REVIEWS TO ENSURE RISKS CONTINUE TO BE MITIGATED.

The Trustees, in considering the governance, management, operational, financial, and environmental risks, are satisfied, at this stage, that there are no material exposures and that there are procedures in place to mitigate such risks. The Trustees have identified the following controlled risks:

- THE MAIN 'ASSET' OF HCGA IS ITS STAFF. WE HAVE A LOW STAFF TURNOVER AND SALARIES ARE COMPETITIVE AND

REVIEWED REGULARLY. WE ALSO HAVE POLICIES IN PLACE TO ENSURE SUFFICIENT RECRUITMENT AND HAND OVER PERIOD. THE DIRECTOR'S NOTICE PERIOD IS THREE MONTHS.

- DUE TO THE SHORT TERM NATURE OF FUNDING STREAMS, HCGA IS COMMITTED TO A ROBUST POLICY AND A COMMITMENT TO DIVERSIFYING INCOME WHERE POSSIBLE TO GENERATE MORE FEE-BASED INCOME.

The Trustees have agreed clear lines of delegation and authority and both Trustees and staff are involved in the recognition of risk in all their activities.

Recruiting, appointing, induction & training of new trustees

All appointments are made by the HCGA. Selection of Trustees is made on the basis of the need to fulfil the HCGA's legal obligations and to reflect the community in which HCGA is based. Trustees may join the committee at any time as observers and are elected to the management committee at the Annual General Meeting. Recruitment is via advertising and training is available for Trustees.
New Trustees are given copies of the memorandum and articles and HCGA's policies and procedures. They are encouraged to visit all the sites and to meet staff and volunteers.

Organisational structure

HCGA is run by a Management Committee made up of Trustees and Directors of the Company and co-opted Trustees. Strategic decisions are made by agreement and by voting where necessary with the Chair having the casting vote. Staff and members of the public are welcome to attend Committee meetings but have no voting rights. Officers' meetings are held once a month to make day-to-day decisions. The Officers' meetings include the Director, the Chair and the Treasurer with other staff and Trustees attending when necessary. The AGM is held in January and this includes an annual stakeholder review followed by a staff/Trustee away day where priorities for the coming year are set.

Day-to-day management is devolved to the Director, Cathryn Maund; this is a full-time post and the charity also employs an operations manager, Katie Shaw, three days per week.

Related party transactions

HCGA undertakes school project work in partnership with Urbanwise.London, a registered charity operating from 191 Talgarth Road, London W6 8BJ. The Director, Cathryn Maund, is on the Management Committee of Urbanwise. London and Moya O'Hara, Director of Urbanwise.London, is also a Trustee of the Hammersmith Community Gardens Association.

During the year, the only financial transactions between the two organisations were a payment of £960 from HCGA to Urbanwise.London for production of educational materials and leading programmed walks

Fundraising

The charity does not use third party fundraisers for any of its fundraising. Local fundraising is through donations at events and two annual pub quizzes (held via zoom last year). We have not received any complaints regarding our fundraising activities.

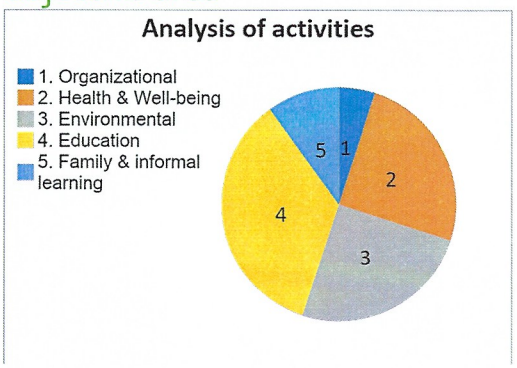
Achievements for the year

The main achievements of the charity this year were the continuation of our core mission maintaining green spaces through the delivery of health and wellbeing programmes for our volunteers all be it in a modified form for parts of the year. Unlike many community centres which remained closed throughout the year being an outdoor facilities we were able to offer volunteering opportunities for 7 months of the year, and when this wasn't possible we kept in contact with more vulnerable and isolated volunteers through weekly phone calls. Finally securing the lease on Phoenix Farm has enabled us to plan ahead with confidence.

Although our corporate volunteering programme didn't happen this year we did strengthen our links with businesses keen to partner with us, most notably 245 Hammersmith, Sam's Riverside and Sir Robert McAlpine. Our annual report/ calendar was sponsored by Marsh and Parsons Estate Agents.

Our AGM in January 2021 was held via Zoom and attracted our highest audience yet including many old friends and supporters across the country.

2020/21 Resources expended by objective area



Maintenance of Community Gardens

Throughout the year, HCGA has continued to run several projects to promote volunteering opportunities for people with all levels of ability. Our main sites at Loris Road Community Garden and Godolphin Road Community Garden, both have open access. The latter is the 'headquarters' and meeting point for our Get Out There! team of volunteers, who not only maintain this site but also undertake conservation work in schools and other wildlife sites, including Wormwood Scrubs and local school wildlife areas. A major project achieved by the team this year, was the refurbishment of the pond and wildlife area at Godolphin Garden. During the lockdown there was renewed interest shown by local residents in at both sites in the gardens and we spent time during lock down designing new information boards for each garden



HCGA also manages Phoenix Farm in White City, a ¾ acre peaceful oasis within a very built-up area and an important, outdoor and natural resource for schools and the local community. Comprising of glasshouses, polytunnels and a series of beds, fruit and vegetables of all description are produced together with medicinal herbs, plants to attract wildlife, and edible flowers. The farm continues to win awards each year, including distinction in the RHS London in Bloom competition and in 2017 a show garden created for the Hampton Court Flower Show won a Gold Medal. In 2019 it won Outstanding in RHS In Bloom Competition and a certificate of distinction.

We have exclusive use of the glasshouses in Ravenscourt Park and the walled garden which we use extensively throughout the week to deliver a range of school and volunteer sessions and at weekends for a programme of workshops. This is the base for our weekly Grow Well programme; providing therapeutic sessions for carers and older people with health issues.

Our volunteer group, who work on Mondays, grow many of the plants that are used at all of our other projects. During the summer months, twice weekly, pop-up yoga sessions are held at the glasshouses.

During the year we were working behind the scenes to progress our long-held ambition to replace one of the glasshouses to create a new Green Community Centre. Contacts were signed in April 2021.

In addition to the sites we directly manage, we also run weekly gardening sessions for local families in the community garden plots at Normand Park. We also support other 'Friends of Groups' through the loan of tools, donations of plants and sharing our expertise.

Our community gardening expertise was recognised when a contract to deliver community gardening activities on behalf of Queen's Park Community Council (the first parish council in London) was as renewed for the 5th consecutive year.

Building relationships

In January HCGA held its first virtual AGM although we postponed the annual strategic review until we were able to meet staff and Trustees in person.
The charity receives many requests throughout the year from other organisations wanting to see what we

do or to make referrals into the organisation. These are scheduled monthly and we are able to discuss the projects we run whilst walking between our key sites. Sessions delivered in January and February were via zoom and in total 83 people attended from 55 organisations and companies.

For the third year we have hosted placements for 3 medical students on the World Health programme at Imperial College. They evaluated the Grow Well programme.

HCGA are members of the London City Farm and Community Gardens Association and helped with the set up and delivery of the annual City Harvest Festival which was held on line. The networking between members of this group was invaluable when we were rapidly having to change our programme delivery especially during the first lockdown.

We are continuing to build our links with businesses. There are major construction projects in Hammersmith, the former BBC site and HS2. Although our programme of corporate volunteering didn't happen during the year we did secure offers of pro bono support for various infrastructure improvements at the farm and Ravenscourt Glasshouses

Get Out There! And Men in Sheds

Get Out There! was launched in March 2010 and was initially funded by a lottery grant. This funding finished in March 2014 but we were keen to continue the project as it has delivered many important benefits for its participants; for example, for adults who are long term unemployed and at risk of homelessness or recovering from health issues, it offers them the opportunity to learn new skills while working on practical conservation tasks.



These tasks have included managing the wildlife area at Sulivan School in Fulham, conserving habitat and wildlife through careful management at Wormwood Scrubs, as well as maintaining all our community garden sites. The addition of several new members has reinvigorated the programme.

This activity is making a real difference to the lives of participants and several of them use the facilities to undertake individual projects under the umbrella of the Men in Sheds Project. The project this year was part funded by a Co-Op in the Community Award. Our trustee Henry Augherson has been working alongside them to gain insights for his PhD in social prescribing.

We are very conscious that, for many of our more isolated and vulnerable volunteers, winter and in particular, Christmas, can be a particularly difficult and lonely time. We aim to ensure that, even when we can't offer gardening activities, we run a weekly programme of Keeping in Touch events, such as: trips to museums and guided walks; during the period between Christmas and New Year as well. Unfortunately this year we had to postpone this TFL-funded project until later in 2021.

Educational Programmes

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We offer school gardening programmes in Kensington and Chelsea, and Hammersmith and Fulham. These include a dedicated afternoon session with one of our gardeners and either a lunch time or after school gardening club. We are able to offer schools resources reflecting bulk purchase discounts and many of the plants plugs are grown by our volunteers. Obviously, this programme was somewhat disrupted but we provided bi -weekly activity sheets with ideas for families to do together.

In addition to this, we run family learning sessions during the school holidays. Where as previously these had been drop in sessions in the summer 2020 we ran a more targeted programme for families in partnership with Hammersmith and Fulham Food Bank 'Wild Readers' a catch up reading programme for pupils from 2 local primary schools and their families.



We also deliver community learning programmes for Adult Education services in RBK&C and Westminster including Green Walks, Thyme to Get Together (a herbal programme), Art in the Garden and family learning sessions.

Grow Well

As this programme targeted older more vulnerable people we had to stay in touch mainly via weekly phone call. In august in conjunction with a team of police cadets we put together some house plant gifts that were delivered to a 100 older people the majority who were living on their own.



Where we couldn't deliver activities face to face we made up and distributed over 500 activity kits

Communications

During the year we produced a short film documenting our work over the last five years working with residents on the Fisherton Estate in Westminster supporting their community growing project. https://www.youtube.com/watch?v=GU1q3p6ewxs
In addition to regular newsletters we also produced a series of short 'how to' videos to accompany the activity packs that we produced. Like many other organisations we learnt new zoom skills and used these to host a number of fundraising quizzes during the winter months and also an online introduction to bee keeping course in partnership with our friends at Bees and Refugees.

Building links

As a well-established local charity we partner with many local organisations including Imperial college White City Campus, The Urban Partnership Group and Soup 4 Lunch – we are working with S4L to create a garden within the A&E department of Charring Cross Hospital. We have also produced designs for the Elephant Studio on Wood Lane and West Middlesex Hospital which will be built during 2021.

Looking ahead to 2021/22

This promises to be an exciting year for the charity. Having security of tenure at Phoenix Farm we are now finally able to invest in up grading the facilities making them fit for purpose, we now have hot water on site for the very first time and are replacing the poly tunnels.

The glasshouse replacement at Ravenscourt Park is scheduled for the second part of the year, we will need to relocate the activities based there to our other sites. We are working with the council to dovetail these works into a programme that they will be completing at the same time to refurbish the Tea House next to the glasshouses.

We are also aware that we need to start on the renegotiation of the leases for the 2 community garden sites.

We are pleased to be able to report that there has been considerable interest in the corporate volunteering programme. Companies are keen to find opportunities based outside where they can get their staff teams who have been working from home together to give something back.



Our portfolio of projects in Westminster continues to grow, we are partnering with PDT to assist them with the creation of a community allotment in Westbourne Park and our work in and around the Lisson Green Estate continues to grow and we are working in partnership with Urban Growth London for the first time on this project.

Our staff & volunteers

The staff team consists of three (2.4 full time equivalent) permanent employees and seven sessional workers, backed up by a very effective team of six trained HCGA volunteer ambassadors who support and represent the organisation in a voluntary capacity.

Staff members are encouraged to build their skills and knowledge. Staff and ambassadors attend regular training and staff attend additional external training and conferences. The ambassadors are drawn from very diverse backgrounds. They all commit a significant amount of time to HCGA and bring a wealth of experience. They are a great asset to the organisation.

HCGA is a small organisation and volunteers make an essential contribution to our work. Volunteering is also one of the organisation's key strategies for involving local people in their environment.

We run midweek volunteering opportunities at both community garden sites and the glasshouse project in Ravenscourt Park where we maintain the garden space and raise flowers and vegetables from seed for local and project use.

Many of our midweek volunteers are disabled (including people with physical impairments, long term health conditions or mental health issues). A significant number are self-referred and we are increasingly receiving referrals from healthcare professionals.

Our twice weekly family volunteering programme at Phoenix Farm is part of our on-going work to engage families in their local environment. In October 2020 signed a lease for the farm site and this security of tenure has given us the confidence to invest in the infrastructure of the site

The Board of Trustees is made up of local people with relevant skills and expertise who volunteer their time and professional expertise on a pro bono basis.
We monitor our work using an online system and try to capture the impact our activities have on the lives of volunteers and local families.

Corporate volunteering

Whilst there was no demand in the year for the corporate volunteering programme that we had grown over the past five years whereby a group come to volunteer for a day at one of our sites (which has come back in 2021).
However, we were able to spend some time building significant relationships with some companies providing gardening design installation and maintenance contracts.
Most significant of these are maintenance contracts for the local authority of the SUDS (Sustainable Urban Drainage System) in Bridget Joyce Square and other street planning schemes.



We also work with 245 Hammersmith developers of a 10 storey office block in central Hammersmith, we designed and installed a roof top garden and also have

a contract to supply flowers for the reception.
We are also speaking to other companies about the in kind support they may be able to provide this year on our Capital project in Ravenscourt Park.

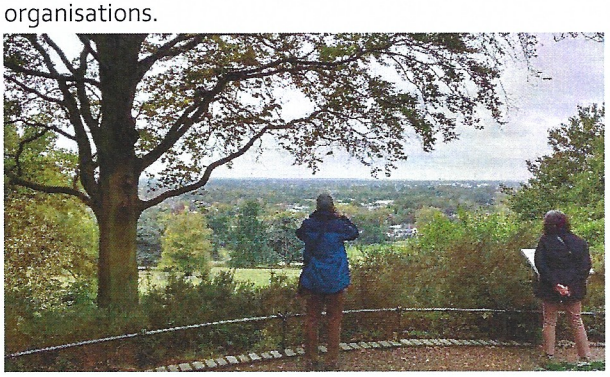
Our ability to work on third party sites and transport materials between all our projects was greatly enhance when with a grant from the GLA we were able to replace our old diesel van with a new electric model.



Volunteer time

HCGA has 60 regular volunteers (seven who contribute more than 10 hours per week each).

We recognise the need to provide opportunities for volunteers to develop their skills and undertake new challenges. We are therefore increasingly encouraging volunteers to move between projects within HCGA to gain experience of working with different people. Where appropriate, we also promote and signpost our volunteers on to opportunities with other organisations.



Walk in Richmond Park

We know from feedback volunteers give us that they also value the social aspects of volunteering with HCGA. Therefore, we specifically organise social activities, particularly in the winter months when there is less gardening, including a programme of walks and visits to museums. The Friendship Matinee at The Royal Albert Hall in December has become a firm favourite. We are also members of Kew Gardens Community Access scheme which enables us to take several groups to visit each year (an approximate value of £1,900).

'My Diabetic Nurse says that I have lost weight. My sugar level, cholesterol and blood pressure is well controlled. She advised me not to stop these walks because it had made a big difference to my health. I am new in London, by joining in these walks I was able to learn about places, the stories of them and how to travel to some of these places on my own. Above all, the company was great. I made friends with many of them and shared phone numbers.'

Financial review

Funding Sources

Total income for the year was £348,313 (2020: £367,189). A further amount of £50,000 was raised to fund the purchase of a new Glasshouse. This amount is carried forward as restricted funds. (see note 2.1)

	2021 £	2020 £
Grants and Donations	203,717	147,478
Interest received	163	173

Expenditure

Total resources expended for the year were £238,773 including depreciation (2020: £275,988) generating a surplus of £117,040.

The main expenditure of the organisation is the salaries of staff who work with volunteers to maintain the community garden sites and related projects. All costs for specific projects have to be raised separately, mainly from grant applications or unrestricted income raised through corporate team building days and other local fundraising.

HCGA has very low overheads as it does not rent office space. There is a reciprocal arrangement for meeting and training space with Urbanwise London, or staff members work from home and hot desk at other organisations.

The financial position of the charity is very solid with the unexpired value of the two Eco Sheds owned on leases with 3 years left to run forming part of unrestricted and restricted income funds at £6,000 and £15,021 respectively. The London Borough of Hammersmith and Fulham funding of £35,000 has been confirmed to continue until March 2023. There have been no major changes in charitable expenditure.

Leases

HCGA holds identical 21 year leases from the London Borough of Hammersmith & Fulham for the community garden sites at Loris Road W6 and Godolphin Road W12. These were renegotiated in 2003 and run to 2024. We now have a 25 year lease on the glasshouses at Ravenscourt Park until 2043.

The Trustees are of the view that HCGA is a going concern.

Reserves policy & going concern

The free reserves of the charity comprise the unrestricted funds amounted to £139,525 (2020: £80,862). Subject to the retention policy discussed below, the charity seeks to utilise all free reserves on strategic projects during the year. Reserves are retained with the intention of:

- RETAINING UP TO SIX MONTHS STAFF SALARY COSTS & RELATED OBLIGATIONS (£60,000),
- WORKING CAPITAL FOR INCOME FLUCTUATIONS TO ALLOW FOR STABLE CONTINUATION OF PROJECT DELIVERY(£30,000).

The Trustees review the policy annually. Restricted funds for delivery of specific projects comprise cash holdings amounting to £192,904 (2020: £134,527). The Charity seeks to utilise all restricted reserves on the defined projects during the year.

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 the group and hence take reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.



Simon Beale, Chair 20 October 2021

Independent Examiner's Report

TO THE TRUSTEES OF THE HAMMERSMITH COMMUNITY GARDENS ASSOCIATION

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 14 to 24.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I a member of The Institute of Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Signed:

Clare Fuchs

Date 20 October 2021

Statement of Financial Activities for the Year Ending 31 March 2021

(INCLUDING THE INCOME AND EXPENDITURE ACCOUNT)

	Notes	Year ended 31 March 2021 Unrestricted Funds £	Restricted Funds £	Total Funds £	Year ended 31 March 2020 Unrestricted Funds £	Restricted Funds £	Total Funds £
Income							
Grants & donations	2, 2.1	21,833	181,884	203,717	19,533	127,945	147,478
Bank interest receivable		163	-	163	173	-	173
Project related fees	3	144,433	-	144,433	219,538	-	219,538
Total income		**166,429**	**181,884**	**348,313**	**239,244**	**127,945**	**367,189**
Expenditure							
Charitable activities	4,5	(115,266)	(123,507)	(238,773)	(187,096)	(88,892)	(275,988)
Total expenditure		**(115,266)**	**(123,507)**	**(238,773)**	**(187,096)**	**(88,892)**	**(275,988)**
Net income		**51,163**	**58,377**	**109,540**	**52,148**	**39,053**	**91,201**
Reduction in revaluation reserve	7	(2,000)	-	(2,000)	(2,000)	-	(2,000)
Profit on sale of fixed assets		9,500		9,500	-	-	-
Transfer between funds		-	-	-	(20,000)	20,000	-
Net movement in funds	10	**58,663**	**58,377**	**117,040**	**30,148**	**59,053**	**89,201**
Fund balances brought forward at 1 April 2020	10	80,862	134,527	215,389	50,714	75,474	126,188
Fund balances carried forward at 31 March 2021	10	**139,525**	**192,904**	**332,429**	**80,862**	**134,527**	**215,389**

All of the Charity's activities are derived from continuing operations.

There are no recognised gains or losses other than those disclosed above.

There is no difference between the net movement in funds for the year stated above and the historic cost equivalent.

The loss for the year for Companies Act purposes is the same as the net movement in funds for the year.

Balance Sheet as at 31 March 2021

	Notes	31 March 2021 £	31 March 2021 £	31 March 2020 £	31 March 2020 £
Fixed assets					
Tangible fixed assets	7		42,812		21,530
Current assets					
Debtors	8	13,333		20,540	
Cash at bank and in hand		328,738		224,550	
Total current assets			342,071		245,090
Creditors: amounts falling due within one year	9		(52,454)		(51,231)
Net current assets			289,617		193,859
Net assets			**332,429**		**215,389**
Restricted income funds	10		192,904		134,527
Unrestricted income funds	10				
Revaluation reserve	10	6,000		8,000	
General funds	10	133,525		72,862	
			139,525		80,862
Total charity funds	10		**332,429**		**215,389**

The attached notes on pages 17 to 24 form an integral part of these financial statements.

Statement by the directors under section 476, Companies Act 2006

For the year ended 31 March 2021 the company was entitled to exemption from the requirement to have an audit under section 477(1) of the Companies Act 2006. No notice has been deposited under section 476 of the Act by members requesting an audit of the company's accounts for the financial year. The directors acknowledge their responsibilities for:

- ENSURING THAT THE COMPANY KEEPS ACCOUNTING RECORDS WHICH COMPLY WITH SECTION 386, AND
- PREPARING ACCOUNTS WHICH GIVE A TRUE AND FAIR VIEW OF THE STATE OF AFFAIRS OF THE COMPANY AS AT 31 MARCH 2020 AND OF ITS SURPLUS OR DEFICIT FOR THE YEAR THEN ENDED IN ACCORDANCE WITH THE REQUIREMENTS OF SECTION 396 OF THE COMPANIES ACT 2006, AND WHICH OTHERWISE COMPLY WITH THE REQUIREMENTS OF THE ACT RELATING TO ACCOUNTS, SO FAR AS APPLICABLE TO THE COMPANY.

The accounts were approved by the management committee on 20 October 2021 and signed on its behalf by:

S Beale
Director

K Wyatt FCA
Director

Statement of Cash Flows for the year ending 31 March 2021

	Note	31 March 2021 £	31 March 2020 £
Cash flows from / (used in) operating activities	11	126,286	76,316
Cash flows from investing activities			
Interest income		163	173
Purchase of new van		(31,761)	-
Proceeds on sale of fixed assets		9,500	-
Increase/(decrease) in cash and cash equivalents in the reporting period		104,188	76,489
Cash and cash equivalents at the beginning of the year		224,550	148,061
Total cash and cash equivalents at the end of the year		328,738	224,550

Notes to the financial statements

1 ACCOUNTING POLICIES

Accounting basis

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006. HCGA 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(s).

Going Concern

The accounts have been prepared on a going concern basis. Having carried out a detailed review of the Company's resources and challenges presented by the current economic climate, the directors are satisfied that the Company has sufficient cashflows to meet its liabilities as they fall due for at least one year from the date of the approval of the accounts.

Income

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- Investment income is included when receivable.
- Incoming resources from grants and fees, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance. Thus, grants received in relation to specified expenditure that has not yet been incurred is classified as deferred income.

Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services in furtherance of its charitable objectives. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the fee for independent examination of the accounts and costs linked to the strategic management of the charity. All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource.

Pensions

Defined contribution payments are made for staff members and are recognised in the SOFA as incurred. This pension scheme was introduced to comply with Auto Enrolment in June 2015 using the government scheme NEST. Payments made during the year were £2,393 (2020 £ 2,778).

TAXATION

As a charity, Hammersmith Community Gardens Association is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity during the year.

FIXED ASSETS, DEPRECIATION AND CAPITALISATION

Fixed assets are stated at cost less accumulated depreciation. Leasehold property comprises two EcoSheds with leases ending in 2024. The first of the two EcoSheds was acquired by the Charity from the predecessor charity on 1 April 2006 at a cost of £40,000 with an associated revaluation reserve of £36,000. The reserve is being written off in equal annual instalments of £2,000 over the 18 years remaining on the lease at 01 April 2006. The second EcoShed was built using restricted funding in 2010/11 and is being depreciated over 14 years. Additions to tangible assets costing less than £1,000 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life as follows:

Van	4 years

FUNDS

The Charity has two types of fund:

- RESTRICTED - RESTRICTED FUNDS ARE SUBJECTED TO RESTRICTIONS ON THEIR EXPENDITURE IMPOSED BY THE DONOR OR THROUGH THE TERMS OF AN APPEAL.
- UNRESTRICTED - UNRESTRICTED FUNDS ARE AVAILABLE FOR USE AT THE DISCRETION OF THE TRUSTEES IN FURTHERANCE OF THE GENERAL OBJECTIVES OF THE CHARITY. UNRESTRICTED FUNDS INCLUDE A REVALUATION RESERVE REPRESENTING THE RESTATEMENT OF INVESTMENT ASSETS AT MARKET VALUES.

2 GRANTS AND DONATIONS

	Unrestricted	Restricted	Total 2021	Total 2020
	£	£	£	£
London Borough of Hammersmith & Fulham	-	35,000	35,000	35,000
BBC Children in Need	-	-	-	12,121
Dr Edwards & Bishop Kings Charity	-	-	-	5,000
Ernest Cook Charity	-	-	-	7,750
Mercers Charitable Foundation	-	14,706	14,706	14,706
Charity of Sir Richard Whittington	-	5,000	5,000	-
Co-op Community Fund (Get Out There Project)	-	10,000	10,000	4,209
Garden Sites	-	-	-	2,250
Mayors Green Spaces Fund	-	-	-	2,775
Awards for All	-	9,650	9,650	5,000
Men in Sheds	-	5,017	5,017	-
Social Enterprise (National Lottery)	-	37,000	37,000	-
Kusuma Trust	-	2,760	2,760	-
Phoenix Farm (WFGA Association)	540	2,984	3,524	-
Hammersmith United Charities	-	7,500	7,500	5,000
Other Grants and Donations	21,293	-	21,293	11,575
	21,833	129,617	151,450	105,386

2.1 THE GLASSHOUSE PROJECT

	Restricted	Total 2021	Total 2020
	£	£	£
London Borough of Hammersmith & Fulham	-	-	20,000
Greenwich Leisure Ltd	-	-	1,500
Land Securities Group Plc	-	-	2,000
Other individual donations	-	-	18,592
Mayor's Crowd Fund London	50,000	50,000	-
Gift aid- Glasshouse	2,267	2,267	-
	52,267	52,267	42,092
Brought Forward		62,092	20,000
TOTAL		114,359	62,092

As part of the Mayor's Crowd Fund London a pledge of £50,000 was made by the GLA in 2020/21. No further funding received in the current year. The trustees also committed £NIL (2020: £20,000) towards the project transferred from unrestricted funds.

3 PROJECT RELATED FEES

The project related fees account for 50% of the company's income. The source of the income is as follows:

	Total 2021	Total 2020
	£	£
Educational Programmes, including school gardening and adult education	68,624	109,100
Community Gardening Programmes	15,879	59,297
Corporate Team Building Days	-	15,915
Maintenance Contracts	43,970	14,085
Health and wellbeing programmes	-	6,641
Local fundraising events and donations	3,540	4,000
Site Hire	-	5,115
White City Enterprise	9,139	-
Other unrestricted income	3,281	8,385
	144,433	219,538

Deferred income related to project fees amounted to £48,542 (2020: 48,207).

4 EXPENDITURE

a) *Analysis of total expenditure*

	Total 2021 £	Total 2020 £
Charitable activities	174,676	188,428
Support costs	57,537	85,400
Governance costs	6,560	2,160
TOTAL	238,773	275,988

b) *Analysis of support costs*:

	Total 2021 £	Total 2020 £
Governance	270	167
Finance	4,375	3,654
Human resource	52,057	80,717
Information technology	835	862
TOTAL	57,537	85,400

c) *Analysis of governance costs*

	Total 2021 £	Total 2020 £
Independent examiner fee	500	500
Legal fees	3,000	-
Staff and support costs	1,406	505
Insurance	1,654	1,155
TOTAL	6,560	2,160

STAFF COSTS

	2021	2020
	£	£
Salaries and wages	96,223	99,356
Social security costs	8,010	8,272
	104,233	107,628

No employee received emoluments of more than £60,000.

The average number of employees during the year (full time equivalent in brackets), was:

	2021	2020
	Number	Number
Managers	2(1.6)	2 (1.6)
Health project coordinator	1(1)	1(1)
Community Gardeners	2(2.2)	2(2.2)
Sessional staff	4	1(0.6)

The salaries of key management personnel are approved by the Staffing Sub Committee and ratified by the full Board of Trustees.

6 TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

No Trustee received any remuneration, nor incurred expenses requiring reimbursement during the current or previous year (2020: nil). No Trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the current or previous year (2020: nil).

7 TANGIBLE FIXED ASSETS

	Leasehold Property	Van	Total
	£	£	£
Cost at 1 April 2020	102,000	12,396	114,396
Additions	-	31,761	31,761
Disposals	-	(12,396)	(12,396)
Cost at 31 March 2021	102,000	31,761	133,761
Accumulated depreciation at 1 April 2020	(80,470)	(12,396)	(92,866)
Depreciation provided in year	(4,509)	(3,970)	(8,479)
Released on disposals	-	12,396	12,396
Transfer from revaluation reserve	(2,000)	-	(2,000)
Accumulated depreciation at 31 March 2021	(86,979)	(3,970)	(90,949)
Net book value at 31 March 2021	15,021	27,791	42,812
Net book value at 31 March 2020	21,530	-	21,530

8 DEBTORS

Debtors are made up as follows:

	2021	2020
	£	£
Fees receivable	9,010	19,971
Other debtors and prepayments	4,323	569
	13,333	20,540

9 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

Creditors are amounts falling due within one year and are made up as follows:

	2021	2020
	£	£
Deferred income	46,275	48,207
Social security and other taxes	681	2,690
Other creditors	5,498	354
Accruals	-	-
	52,454	51,231

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10 ANALYSIS OF FUNDS

Summary of fund movements are as follows:

	1 April 2020	Income	Expenditure	Transfers	31 March 2021	31 March 2020
	£	£	£	£	£	£
Unrestricted Funds	80,862	175,929	(117,266)	-	139,525	80,862
Restricted Funds	134,527	181,884	(123,507)	-	192,904	134,527
Total all Funds	215,389	357,813	(240,773)	-	332,429	215,389

The composition and changes of the individual funds are as follows:

Unrestricted Funds

The composition of Unrestricted Funds at the year end and the changes during the year are as follows:

	1 April 2020	Net Movement	31 March 2021	31 March 2020
	£	£	£	£
General Funds				
Fixed assets	8,000	25,791	33,791	8,000
Net current assets	72,862	32,872	105,734	72,862
Total unrestricted funds	80,862	58,663	139,525	80,862

Restricted Funds

	1 April 2020	Net Movement	31 March 2021	31 March 2020
	£	£	£	£
Restricted funds				
Fixed assets	13,530	(4,509)	9,021	13,530
Current assets	120,997	62,886	183,883	120,997
Total restricted funds	134,527	58,377	192,904	134,527

Included in Restricted Funds is £ 114,359 (2020 £ 62,092) in respect of the funds raised and donated to finance the new Glasshouse project (see note 12) .

11 RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021	2020
	£	£
Net income for the reporting year (as per the SOFA)	109,540	91,201
Adjustments for:		
Depreciation charge	8,479	4,509
Interest	(163)	(173)
(Increase)/Decrease in debtors	7,207	(1,237)
Increase/(Decrease) in creditors	1,223	(17,984)
Net cash provided by/(used in) operating activities	126,286	76,316

12 CONTINGENT LIABILITIES

On 20 March 2021, the charity has signed an agreement with Alitex Ltd to build a Glasshouse. The total cost of this glasshouse project is estimated at £180,000. The construction of the glasshouse and payments for respective work will start after the balance sheet date. The charity has not recognised or provided these costs at the balance sheet date. See note 2.1 for funding details.

13 POST BALANCE SHEET EVENTS

On 12 March 2020, The World Health Organisation declared the coronavirus (COVID 19) a pandemic. Many countries, including the UK, have reacted to contain and delay the spread of the virus, which includes extensive social distancing, business closures and travel bans. The directors consider the financial impact of this pandemic and have concluded that the matter is non -adjusting PBSE