

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES OF THE CHARITY

- to advance the education of people from disadvantaged communities and others in various charitable areas that address social and economic circumstances and health issues.
- to promote for the benefit of the public the conservation, protection, and improvement of the physical and natural environment by promoting recycling and sustainability practices; and
- the promotion of such other purposes, being exclusively charitable according to the law of England and Wales, as the trustees may from time to time determine.

GREENING COMMUNITIES

Greening Communities specialises in identifying under-utilised land within social housing estates. The charity actively engages with local tenants to form community-led groups that establish and manage their new communal gardens.

Tenant-led steering committees oversee the design, development, and management of these gardens, empowering residents with the skills and confidence needed for effective garden management. These committees reflect the estate's demographic diversity.

The charity has launched 30 gardens that boost community confidence, provide fresh, locally grown food, and mitigate climate change impacts through carbon savings, flood reduction, shade provision, noise abatement, and enhancing habitats for birds and biodiversity.

The gardens offer a relaxing space for youths and adults to sit and chat, as well as a safe area for children to play. Greening Communities address 13 of the 17 United Nations Sustainable Development Goals.

A nationwide expansion is planned, whereby 100 Third Sector organisations in cities and large towns will purchase, for a nominal fee, a Greening Communities Satellite based on franchise principles.

They will receive a community garden launch pack enabling them to establish successful community gardens on their social housing estates. The pack will include guidance documents, pro-forma, films, lists of design and build construction companies, local and national grant sources, and garden suppliers, among other relevant resources. Mentoring and one-to-one support will be provided.

The Greening Communities Satellites will be piloted and then marketed and sold to establish 100 nationwide. It is anticipated that each satellite will create at least 5 new green spaces per year. Combined with the 100 to be generated in London, 600 new green spaces will be launched annually in the UK.

GREEN DREAMS

In Tower Hamlets, a General Practitioner group requested that the Seeds for Growth charity establish a social prescribing gardening programme for their patients with poor mental health or social isolation, providing regular group gardening sessions.

The charity's engagement with several GP practices and care groups highlighted the need for social activities near their premises, leading to a call for the Seeds for Growth charity to establish a social gardening prescribing initiative.

General practitioners (GPs) and social prescribing link workers identify patients who will benefit from the Social Prescribing NHS programme. Upon receiving client information from GPs, the NHS Social Prescribing Team assigns suitable candidates to participate in the Seeds for Growth Green Dreams gardening sessions. The Social Prescribing Link Team members are enthusiastic about referring their patients to the forthcoming Green Dreams program.

The Green Dreams project caters for NHS patients with symptoms of mild mental health, stress, and bereavement issues. The charity staff possess the requisite skills, expertise, and qualifications to deliver this gardening-focused project for the NHS referrals.

Participants regularly attend community gardening groups, focusing on relationship-building and social activities through gardening.

The Green Dreams programme includes visits to other sites, including: -

- Bow Creek Ecology Park is a nature reserve in the heart of Docklands.
- Canary Wharf Roof Garden with tropical planting.
- Greenwich Park boasts a prime location and beautiful gardens.
- Mudchute Park and City Farm.
- Queen Elizabeth Olympic Park with rivers and green open spaces.
- R-Urban Community Garden and eco-civic hub.
- Wetlands Walk, which has a rare migratory bird habitat.
- Wick Woodland and Hackney Marshes to explore the woodland and foraging opportunities.

GREENING NHS PREMISES

The charity created a large new roof garden on the Barkantine GP centre in the Isle of Dogs, London Borough of Tower Hamlets. The garden is used by the centre staff, patients, and the local community. Construction companies built the new raised beds on pro bono terms, and She Grows Veg donated their plants from the Chelsea Flower Show to the garden. The charity aspires to replicate this in NHS premises throughout London.

SCHOOLS

The charity launched a programme to support pupils in schools to establish, manage, and enjoy their gardens on school land.

School gardens offer numerous benefits to pupils, from academic improvement to emotional well-being. Incorporating gardens in schools provides a holistic learning environment that benefits pupils in multiple areas, ranging from an enhanced understanding of ecology, food systems, and biodiversity to improved teamwork skills through co-creation and shared responsibilities, increased physical exercise, and greater access to nature, ultimately improving mental health.

Research supports the assertion that gardens can significantly enhance the overall educational experience and contribute to the development of well-rounded, healthy, and engaged pupils. Several studies have explored the benefits of school gardens:

A systematic review published in BMC Public Health synthesised evidence from 40 studies, highlighting the impacts of school gardens on health and well-being.

The review established that gardening activities can improve Dietary habits, physical activity, and mental health, particularly for pupils who struggle in traditional classroom settings.

<https://bmcpublichealth.biomedcentral.com/articles/10.1186/s12889-016-2941-0>

Another review in *ERIC* emphasised the role of school gardens in promoting fruit and vegetable consumption and physical activity. It also explored strategies for sustaining garden programs, including community involvement, and integrating gardening into the curriculum.

<https://files.eric.ed.gov/fulltext/EJ1196093.pdf>

Research from the *Children & Nature Network* has identified several benefits, including increased environmental awareness, academic engagement, and motivation. It also noted that school gardens are particularly beneficial for children with special behavioural or educational needs.

<https://research.childrenandnature.org/research/school-gardens-benefit-students-and-adults-in-various-ways-yet-more-robust-evidence-is-needed-to-promote-school-gardening-programs-as-public-health-interventions/>

Registered Company Number: 05940935

Registered Charity Number: 1117640

SEEDS FOR GROWTH

TRUSTEES' REPORT
AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 MARCH 2025

SEEDS FOR GROWTH

CONTENTS

	Page
Reference and administrative information	1
Trustees' Report	2 – 4
Statement of financial activities	5
Balance sheet	6
Notes to the financial statements	7 - 10

SEEDS FOR GROWTH

REFERENCE AND ADMINISTRATIVE INFORMATION

Directors & Trustees

The Directors of the charitable company are its Trustee for the purposes of charity law.

The following Directors and Trustees served during the year:

James Odom
Danielle Edwards
Camila Mizuno
Elise Ash
Matthew Buchanan

Registered Company Number

05940935

Registered Charity Number

1117640

Company Secretary

Gregory Cohn

Principal Office

51 Hamilton Road
London
United Kingdom
NW10 1NJ

Independent Examiner

Bowdon Accounting Services
Bartle House
Oxford Court
Manchester
M2 3WQ

SEEDS FOR GROWTH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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In 2026, the Greening Communities Satellites will be piloted and then marketed and sold to establish 100 nationwide. It is anticipated that each satellite will create at least 5 new green spaces per year. Combined with the 100 to be generated in London, 600 new green spaces will be launched annually in the UK.

GREEN DREAMS

In Tower Hamlets, a General Practitioner group requested that the Seeds for Growth charity establish a social prescribing gardening programme for their patients with poor mental health or social isolation, providing regular group gardening sessions.

The charity's engagement with several GP practices and care groups underscored the necessity for social activities, in proximity to their premises, prompting their call for the Seeds for Growth charity to establish a social gardening prescribing initiative.

General practitioners (GPs) and social prescribing link workers identify patients who will benefit from the Social Prescribing NHS programme. Upon receiving client information from GPs, the NHS Social Prescribing Team assigns suitable candidates to participate in the Seeds for Growth Green Dreams gardening sessions. The Social Prescribing Link Team members are enthusiastic about referring their patients to the forthcoming Green Dreams program.

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FINANCIAL REVIEW

During the year, the Charity received income of £68,300 (2024 £63,823), of which £61,478 (2024 £54,144) was restricted.

Total expenditure during the year amounted to £75,608 (2024 £82,535), of which £59,424 was restricted.

Net movement in funds for the year amounted to £-7,308 (2024 £18,711). At the year's end, the funds stood at £14,667 (2024 £21,975).

APPROVAL

09/04/2025

This report was approved by the trustees on _____, and signed on their behalf by:

Matthew Buchanan

Matthew Buchanan
Trustee

SEEDS FOR GROWTH

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Grants		-	66,652	66,652	54,144
Donations and Legacies		7,953	-	7,953	4,850
HMRC Tax Refund		1,842	-	1,842	4,829
Total Income		9,795	66,652	76,447	63,823
Expenditure on:					
Raising Funds	3	473	-	473	234
Charitable Activities	4	18,452	56,682	75,134	82,300
Total Expenditure		18,925	56,682	75,608	82,534
Net Movement in Funds		(9,130)	9,969	839	(18,711)
Reconciliation of Funds:					
Total Funds brought forward		10,441	11,534	21,975	40,686
Total Funds carried forward		1,311	21,503	22,814	21,975

The notes form part of these financial statements

SEEDS FOR GROWTH

BALANCE SHEET AS AT 31 MARCH 2025

	Note	2025 £	2024 £
Current Assets			
Debtors	8	8,147	-
Cash at bank and in hand		<u>15,267</u>	<u>23,578</u>
		23,414	23,578
 Creditors: amounts falling due within one year	9 & 10	(600)	(1,603)
 Net current assets		<u>22,814</u>	<u>21,975</u>
Total assets less current liabilities		<u>22,814</u>	<u>21,975</u>
Total net assets		<u><u>22,814</u></u>	<u><u>21,975</u></u>
 Charity funds			
Restricted funds	11	21,503	11,534
Unrestricted Funds	11	<u>1,311</u>	<u>10,441</u>
Total funds		<u><u>22,814</u></u>	<u><u>21,975</u></u>

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

For the year ended 31 March 2024 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

09/04/2025

The financial statements were approved by the Board of Trustees and authorised for issue on and were signed on its behalf by :

Matthew Buchanan

.....

Matthew Buchanan

Trustee

The notes form part of these financial statements

1 Accounting Policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities SORP (FRS 102), and the Companies Act 2006.

Seeds for Growth meets the definition of a public benefit entity under FRS 102.

1.2 Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The financial statements have been prepared on a going concern basis.

1.3 Income Recognition

Income is recognised when the charity has entitlement to the funds, the amount can be measured reliably, and it is probable that the income will be received.

Grants and Donations: Income from grants (including government grants), donations and similar sources is recognised when entitlement is confirmed, receipt is probable, and the amount can be reliably measured.

Contractual income is recognised in line with the delivery of the services specified in the contract.

Gift Aid is accounted for on an accruals basis when there is a valid declaration from the donor.

1.4 Expenditure Recognition

Expenditure is recognised when a liability is incurred, and is classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular activities, they are apportioned on a reasonable basis.

1.5 Fund Accounting

Unrestricted funds are general funds which can be used at the trustees' discretion.

Restricted funds are funds subject to specific conditions imposed by donors or grant funders.

1.6 Tangible Fixed Assets

The charity held no tangible fixed assets at the balance sheet date (31.03.2025).

No additions, disposals, or depreciation charges were recorded during the year.

Accordingly, no amounts are presented in the balance sheet or related notes for fixed assets.

SEEDS FOR GROWTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting Policies (continued)

1.7 Debtors and Creditors

Debtors are recognised at the settlement amount due.

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably require settlement and can be measured reliably.

1.8 VAT

The charity is not registered for VAT. Expenditure is therefore recorded inclusive of any irrecoverable VAT.

2 Company Status

The company is a private company limited by guarantee and, as such, does not have any share capital.

3 Expenditure on Raising Funds

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Costs of generating voluntary income	473	-	473	234

4 Expenditure on Charitable Activities

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Greening Communities Project	-	19,404	19,404	30,555
Salaries/wages	11,742	35,581	47,323	38,883
Staff training	75	-	75	481
Travel and subsistence	-	298	298	44
General insurance	157	-	157	147
Information and publications	187	-	187	984
Software, IT support and related costs	2,181	1,399	3,580	4,356
Stationery and printing	72	-	72	1,396
Subscriptions	920	-	920	722
Sundry expenses	1,722	-	1,722	915
Telephone and broadband	114	-	114	925
Accountancy and bookkeeping	1,063	-	1,063	899
Other legal and professional costs	219	-	219	1,993
	18,452	56,682	75,134	82,300

SEEDS FOR GROWTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

5 Independent Examiner's Fees

The independent examiner's remuneration amounts to an independent examiner's fee of £600 (2024 - £880)

6 Staff Costs

No employee received remuneration amounting to more than £60,000 in either year.

7 Trustee's Remuneration and Expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 March 2025, no Trustees expenses have been incurred (2024 - £NIL).

8 Debtors

	2025	2024
	£	£
Accrued income	<u>8,147</u>	<u>-</u>

9 Creditors: Amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	<u>600</u>	<u>1,603</u>

10 Restatement of Comparative Figures

During the current financial year, it was identified that trade creditors amounting to £1,603 were omitted from the balance sheet in the prior year's financial statements. This omission resulted in the net assets being overstated by £1,603 as at 31 March 2024.

The error has been corrected in these financial statements by restating the prior year comparative figures, in accordance with the requirements of FRS 102, Section 10 – Accounting Policies, Estimates and Errors.

The effect of this restatement is as follows:

Creditors (amounts falling due within one year) as at 31 March 2024 have increased by £1,603

Total net assets as at 31 March 2024 have decreased by £1,603

There is no impact on income or expenditure for the current year.

SEEDS FOR GROWTH

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

11 Statements of Funds

Statements of Funds - Current Year

	Balance at 01 April 2024 £	Income £	Expenditure £	Balance at 31 March 2025 £
Unrestricted Funds				
General funds	10,441	9,795	(18,925)	1,311
Restricted funds				
Grant funds	11,534	66,652	(56,682)	21,503
Total funds	21,975	76,447	(75,608)	22,814

Statements of Funds - Prior Year

	Balance at 01 April 2023 £	Income £	Expenditure £	Balance at 31 March 2024 £
Unrestricted Funds				
General funds	39,981	9,679	(39,219)	10,441
Restricted funds				
Grant funds	705	54,144	(43,315)	11,534
Total funds	40,686	63,823	(82,534)	21,975

12 Analysis of net assets between funds

Analysis of net assets between funds - current year

	Total funds 2025 £
Current assets	23,414
Creditors due within one year	(600)
Total	22,814

Analysis of net assets between funds - prior year

	Total funds 2024 £
Current assets	23,578
Creditors due within one year	-
Total	23,578



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Seeds for Growth

On accounts for the year
ended

31/03/2025

Charity no
(if any)

1117640

Set out on pages

1-3

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2025.

Responsibilities and
basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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, **except as follows:**

During the course of my examination, I noted that a material error in the prior year's financial statements relating to trade creditors (£1,603) was identified and corrected in the current year. This adjustment has been appropriately disclosed in note 10 to the accounts. There is no impact on the current year's income or expenditure.

I was not the independent examiner for the year ended 31 March 2024 and therefore express no opinion on the figures for that year, other than as restated and disclosed.

Signed:

Date: 21/07/2025

Name: Adeel Sahi

**Relevant professional
qualification(s) or body
(if any):** ACCA

Address: Bowdon Accounting Services Ltd

Bartle House, Oxford Court,

Manchester M2 3WQ

Section B**Disclosure**

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None