

MOULSECOOMB FOREST GARDEN AND WILDLIFE PROJECT

England & Wales · Charity number 1120073

Details

Status	Registered
Legal form	Charitable company
Company number	04334389
Registered	2007-07-13
Register	View on the Charity Commission register

Contact

Address	Moulsecoomb Forest Garden Community Base 113 Queens Road Brighton BN1 3XG
Phone	07988837951
Email	info@moulsecoombforestgarden.org
Website	www.moulsecoombforestgarden.org

Activities

Objects: (1) TO PROMOTE SUSTAINABLE DEVELOPMENT FOR THE BENEFIT OF THE PUBLIC BY: THE RELIEF OF POVERTY AND IMPROVEMENT OF CONDITIONS OF LIFE SOCIALLY OR ECONOMICALLY DISADVANTAGED COMMUNITIES; AND. PROMOTING SUSTAINABLE MEANS OF ACHIEVING ECONOMIC AND SOCIAL GROWTH AND REGENERATION.(2) TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE SUBJECT OF SUSTAINABLE DEVELOPMENT AND TO PROVIDE EDUCATION AND TRAINING WHERE NEEDED IN PROMOTION OF SUSTAINABLE DEVELOPMENT PROJECTS.(3) TO CONTACT RESEARCH INTO SUSTAINABLE DEVELOPMENT AND TO DISSEMINATE THE USEFUL RESULTS OF SUCH RESEARCH FOR THE PUBLIC BENEFIT.SUSTAINABLE DEVELOPMENT MEANS "DEVELOPMENT THAT MEETS THE NEEDS OF THE PRESENT WITHOUT COMPROMISING THE ABILITY OF FUTURE GENERATIONS TO MEET THEIR OWN NEEDS".

Activities: Reduce anti social behaviour by involving excluded pupils in the running of the garden. Enhance skills and employability by offering practical based training and volunteering opportunities. Getting children involved in planting, growing and eating healthy food, and respecting nature and the environment. Creating and enhancing wildlife habitats.

Classification

- **How:** 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, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- **Area of benefit:** SUSSEX 'NOT DEFINED IN PRACTICE'
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£118,716	£109,305	-	-
2024-03-31	£94,756	£102,154	-	-
2023-03-31	£105,247	£96,986	-	-
2022-03-31	£73,149	£96,470	-	-
2021-03-31	£78,997	£82,395	-	-

Trustees

Name	Role	Appointed
Duncan Charles Graham-Cameron		
Elizabeth Kay Nicholls		2026-05-02
Julie Shergold		2013-12-12
Mick Ardron		2016-11-25
Rachel Bicker		2018-10-19
Ross Clifford Blackman		2019-11-29
Susie Howells		2013-12-13

MOULSECOOMB FOREST GARDEN AND WILDLIFE PROJECT

England & Wales - Charity number 1120073

Accounts



2024-25

Moulsecomb Forest Garden & Wildlife Project

Annual Charity Report



Registered charity number 1120073



Moulseccomb Forest Garden & Wildlife Project

CHARITY REPORT 2024-25

There's been plenty to celebrate during Moulseccomb Forest Garden's 30th anniversary year. Our little garden oasis has grown from a half-abandoned allotment site into a wildlife haven that supports adults with learning disabilities and children struggling in mainstream education. And it's home for an abundance of wildlife who have taken up residence.



Highlights of the year included our annual open day, which turned into a special Forest Garden Birthday celebration in July. We were selected to be part of the Brighton Photo Fringe festival, involving our volunteers in all stages of this brilliant photography project, with our pictures exhibited on the seafront and at Moulseccomb train station alongside our revamped bee and butterfly bank. Our new compost bins, courtesy of Brighton & Hove Food Partnership 'Food Use Places' are almost too good to put waste in.



Our regular workdays are Tuesdays and Fridays, where we support around 65 people a week, as well as working in schools, and in smaller sessions in the garden supporting over 80 pupils a week.

Lioncare children are making Tuesdays very busy, on top of all our regular activities and sessions, with our new trainee chef Theo cooking up a storm with Jo. Lioncare cares for children with complex needs, and their head told us that our work with their pupils has "exceeded my expectations."

One of the students said "I've been coming up here since September. I like it because it's calm, it helps me forget some things that are going on. If I didn't come here, I probably would have been excluded from school. There are nice views. I do lots of things here that make me feel good. I enjoy pond dipping and looking at the newts. I like doing the work in the garden, and I also help sometimes with the cooking. The people are all nice and the food is amazing"

Another Lioncare student said *“I don’t like being in care, but I’ve realised I’ve got to make the most out of the situation because I spent my whole life caring for other people and for the first time I am being cared for.”*

In the Easter and summer holidays, Moulsecoomb Primary children had great fun at the Forest Garden holiday club doing everything from archery to building camps in the woods; cooking pizzas, making natural art, and generally running around - until Jools calmed everyone down with her silent disco.



Being an AQA centre means we can support pupils working towards formally recognised records of achievement. Our outdoor education is led by Pat, and this year we awarded AQA certificates to 14 pupils for a range of achievements including:

- Litter Picking
- Bushcraft- Firelighting
- Bushcraft as a Life Skill
- Introduction to Bushcraft & Survival skills
- Horticulture
- Carving - Mallet Making; and
- Outdoor Cooking.

For many of the pupils we work with, the only qualifications they will gain during their school years will be from us. And being around for so long, we have built up relationships with families that go back years – one mum who recently came up to the Forest Garden with school said she was happy to see her child doing the same things she was doing 22 years ago! These connections mean we can contact those families who might get overlooked, to make sure their children don’t miss out, and that we can step in when there are crises.

We are always looking to do ‘more things better’, and this year we have been fundraising for a new cooking area to enable more people to learn cooking skills. We have won some funding from the National Lottery – watch this space for an update in our next year’s report!





Jo has cooked around 3,000 lunches this year, including a festive Christmas lunch for around 50 people. Jo cooks pretty much everything from scratch, and we are grateful to FareShare for their ongoing support.



Pupils and volunteers learn about every aspect of food, from sowing, growing, harvesting and cooking. They learn about seasonality, nutrition and food hygiene, and Jo shows everyone how to cook great meals on a shoestring!

Thanks to Brighton Permaculture Trust, we now have a blossoming orchard of pear, plum and cherry trees, as well as apricot and mulberry. Stephan brought his endless patience and skill, involving everyone in planting and learning to care for the trees.



While Warren oversees most of the food production, often using heritage seed varieties to promote diversity and flavour, Daisy continues to make the garden attractive to both people and wildlife. This year she has planted mainly plants for pollinators, and as well as working with Moulsecomb Primary, she has supported The Bevy in their plant sales.

We are part of the team that has helped transform Moulsecomb Primary school's grounds, where we've planted hundreds of trees. There's an orchard, fairytale forest, wildlife ponds, a rain garden, chickens, veg gardens and replica prehistoric houses. It's a place for children to thrive, learn and play, at a school where 65% get free school dinners. The school is one of only three South Downs National Park Ambassador schools.

In the most recent glowing OFSTED report inspectors said: *"Gardening activities boost pupils' mental health and well-being, giving pupils opportunities to proudly develop their impressive school grounds further."*

This year we have had a good population of slow worms (although not as many as previous years), toads, frogs, newts, a lovely family of lizards, as well as the multiple types of bees, dragonflies, butterflies, moths and birds including woodpeckers and jays.



While the idea of the garden is to grow food, for our volunteers - adults with disabilities - who come along, we know it's much more than just that.

"I don't get out much, coming to the garden helps me get new friends."

"Coming here is therapeutic. If I didn't come here, I would feel more alone."

"I have been coming 20 years I really like the people. I like being out in the community even though there's not a lot I can do because of my disability."

"I get bored at home. It's easier working with other people and getting to meet people. People can get jobs like gardening, cooking and woodwork."

It's good to hear one person mentioning work!



We always welcome visitors and this year we were happy to welcome Baroness Jenny Jones of Moulseccomb from the House of Lords! What's really clear is that a big part of what we do is getting people to meet new people. Sure, they might do the occasional bit of graft but never underestimate the massive benefits of the social side, and getting out in the fresh air, whatever the weather.

So our work helps to tackle social isolation, and the garden provides a valuable space to meet and socialise. We also get out and about with our volunteers. We were lucky to be given 12 tickets to a show in the Brighton Festival in May by one of our local councillors, as part of the 'Our Place Moulseccomb and Bevendean' project. And the disability disco and karaoke at The Bevy is always a hit.





That's not to say our little haven isn't immune from the outside world. Money is always tight, and we can't help but notice fewer bees, butterflies and insects.

We know our small community garden can have a big impact on people's lives, to make them feel part of something. But it's also important that we work with others, ensuring that our roots reach out across the area – like regular litter picking and collecting all the fallen leaves for composting – while also creating a magical space for people and wildlife to thrive.



Moulsecomb Forest Garden
and Wildlife Project

Friends of the Forest Garden

We need £8750 a month to keep the Forest Garden going. We provide:

- Two work days a week at the garden for over 50 people, and everyone gets a nutritious lunch
- One-to-one education for pupils struggling in school as well as outdoor education for 80 pupils a week, and also supporting BACA pupils with their Duke of Edinburgh qualifications
- Easter and summer holiday schemes

These numbers are about individual people, and all have their story. If there is one thing we are really proud of, it is the garden giving opportunities to people who often find doors slammed in their faces.

Support our work!
You can become a Friend
by signing up here

Scan here to become a
Friend of the Forest
Garden or ask us for a form

www.moulsecombforestgarden.org



COMPANY REGISTRATION NUMBER: 04334389
CHARITY REGISTRATION NUMBER: 1120073

Moulsecomb Forest Garden and Wildlife Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Moulsecoomb Forest Garden and Wildlife Project

Charity registration number 1120073

Company registration number 04334389

Principal office and registered office Community Base
113 Queens Road
Brighton
BN1 3XG

The trustees

Mr D Graham-Cameron
Ms S P Howells
Ms J A Shergold
Mr M D Ardron
Ms R Bicker
Mr R Blackman
Ms S Beck

Company secretary Mr D Graham-Cameron

Independent examiner N J Cadwallader FCCA For and On Behalf of David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 5th December 2001, and registered as a charity on 13th July 2007. The charity is governed under its Constitution, adopted 13th July 2007, and its Memorandum and Articles of Association incorporated 5th December 2001, as amended on 12th December 2006. Under its Constitution, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one-year term. New Trustees can also be co-opted at a General Meeting. Trustees also act in the capacity of Company Directors.

The charity is run by the Trustees who are either long term volunteers or people chosen for their expertise and knowledge. In addition to the AGM, the Trustees meet at least four times per year to receive operational reports, review and agree policies and procedures, and address issues around strategic planning, risk management and finances. They delegate the management of the charity to the Project Manager who is responsible for the day to day running of the charity, including the management of personnel, the allotment, and all charitable activities.

EMPLOYEES AND TRUSTEES

The charity employs two paid members of staff: Pat Beach who works as our Outdoor Educational/Therapeutic Practitioner and Instructor; and Project Manager Warren Carter. They are supported by the services of a small group of professional freelancers with specialist fields of expertise. We have a regular cook every Tuesday and Friday (Jo Pearson) and a volunteer garden co-ordinator (Daisy Brown) on a Tuesday and on a Thursday at Moulsecoomb Primary. In addition, Mia Mottier joined us this year to support Pat in the provision of educational activities.

The charity is governed by seven volunteer Trustees: Susie, Julie, Duncan, Mick, Rachel, Sara and Ross who between them have many years' experience of volunteering and working with the Moulsecoomb Forest Garden, and are fully engaged with the ethos and continuing development of the charity.

They meet as Trustees with the Project Manager at least four times a year to oversee the management of the project and site, to ensure that policies and procedures remain current and that the wider responsibilities of ensuring regulatory and financial compliance are adhered to.

Trustees are in regular communication, and support the charity's activities in various functions including financial, admin, PR and HR. Several Trustees regularly attend as garden volunteers at the allotment site, so are both visible and easily accessible to staff and service users.

Staff meet regularly to plan and review current work, and we hold regular Forest Garden 'user group' forums where everyone is invited to discuss their views about how things work for them - in the spirit of continual improvement.

We regularly review our suite of policies that inform the running of the project, including our governance structure, which can all be found on our website.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TRUSTEES

Duncan Granham-Cameron: "From a career background in IT and communications, I now work as a professional archaeologist. I first became a volunteer in 2002 shortly after I moved to Brighton and soon after I joined the Management Committee before becoming a Trustee when I helped to convert the organisation into a Charity. As well as playing an active role in hands-on volunteering at the garden whenever my work allows, I manage the day-to-day financial transactions and provide other administrative support."

Susie Howells: "With a 30-year background in environmental management, sustainability and community engagement in private and public sectors, I am now a freelance environmental practitioner specialising in training, skills development and project management. I started volunteering at the Forest Garden in 2012 and have never looked back. Now chair of Trustees, I support the team's work with anything from general weeding, to building up networks and support for our work across the city, to updating our governance and policy framework to make sure we all work safely and effectively. I usually come to the garden every week - I love working outdoors, and with some lovely people."

Julie Shergold: "I've been a Bookkeeper for over 30 years, working with Voluntary Groups both as an Employee and as a Trustee. As Treasurer for the Forest Garden I keep the accounts up to date on a monthly basis and prepare the financial details for this report and am proud to be part of such a brilliant project."

Rachel Bicker: "As a lifelong wildlife enthusiast, the conservation of nature and green spaces is a bit part of my ethos. I gained a BSc in Zoology and a Masters of Biological Sciences Research before going on to work in the wildlife conservation sector. I was introduced to the garden in 2017 by chair of trustees Susie, and I became a trustee in late 2018. I was highly impressed by the way the garden was being run and the consideration given for wildlife. The diversity of species occurring on site is very high and marks it as an important green space within Brighton. My goal is to help record as many plant, animal and fungi species on site as possible in order to best inform the site activities, for maximising the benefits to wildlife."

Ross Blackman has worked for a national charity providing debt advice for the last 13 years. He has found most of his clients have some element of mental health problems and wanted to do more to help support excluded members of our community. He has a particular interest in the outdoors and how woodlands provide a sanctuary for us all. He also likes cups of tea. "I was looking for a new challenge and found the forest garden. I was impressed by how at the garden all are accepted for what they have to offer, and the focus is on working together to achieve the goal with everyone playing their part. I am proud to be involved in such a fun, positive, inclusive, organisation."

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Mick Ardron: "I was employed by Brighton and Hove City Council for over 22 years working in a small team supporting people with learning disabilities in their own homes until I retired in 2023. Over that time one of the biggest problems I have encountered is that large numbers of people with learning disabilities are isolated and seem to have no sense of belonging in the community. Many experience mental health issues as a result of this and lead unfulfilling lives not being able to reach their potential. Since November 2015 I have been volunteering at the Moulsecoomb Forest Garden and I have been incredibly impressed by such a resource for people with learning disabilities and other people with or without disabilities come together doing such meaningful activities in a welcoming, non-judgmental, fun environment. Here people are encouraged to develop their skills, meet other people in a relaxed, beautiful environment which is truly community based."

Sara Beck has been coming to the garden for the past 5 years in her role as a support worker from The Francis Taylor Foundation. The Francis Taylor Foundation's ethos of Extra Care Supported Living is to promote maximum independence and community involvement, challenging people with learning disabilities to develop new skills and confidence. Sara's understanding of peoples' needs, and her personal touch led the team to invite her to become a trustee. Sara is now working for Kings School in in Hangleton as a teaching assistant within their Special Educational Needs Department.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

The trustees who are also directors of the charity for the purposes of 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 2015).

OBJECTIVES AND ACTIVITIES

The Moulsecoomb Forest Garden and Wildlife Project is a small Brighton-based charity. Our project has two distinct strands: working with schools to provide an alternative route to pupils who struggle in a typical classroom setting; and running a genuinely inclusive community garden, involving people of all abilities and from all backgrounds: gardening, cooking and working together.

AIMS

1. To promote sustainable development for the benefit of the public by the relief of poverty and improvement of conditions of life in socially or economically disadvantaged communities; and promoting sustainable means of achieving economic and social growth and regeneration.
2. To advance the education of the public in the subject of sustainable development and to provide education and training where needed in promotion of sustainable development projects.
3. To conduct research into sustainable development and to disseminate the useful results of such research for the public benefit. Sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

OBJECTIVES

The principal objectives of the charity are to:

1. Reduce anti-social behaviour by involving excluded pupils in the running of the garden.
 2. Improve community health by offering free, organic and locally grown vegetables to low-income families.
 3. Enhance skills and employability by offering practical based training and volunteering opportunities.
 4. Get children involved in planting, growing and eating healthy food, and respecting nature and the environment.
 5. Create and enhance wildlife habitats, protecting biodiversity including heritage vegetable varieties.
 6. Promote sustainable lifestyles, by encouraging and educating people about composting and the benefits of organic gardening and locally produced food.
-

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

VALUES

The Moulsecoomb Forest Garden and Wildlife project was established in 1994. Set on the outskirts of Brighton in a large community garden, our project has two distinct strands. Regular workdays on our allotment site cater for around 65 people, and we work with up to 80 pupils a week offering qualifications to young people who may not otherwise have the opportunity.

This process, which can be learner-led, underpins the student's sense of wellbeing and overall positive learning experience. It demands a holistic overview, close communication with schools, key workers, parents and carers, and regular handover and feedback of information, backed up by progress reports tracking individual aims and objectives. Responsibility, trust and eventually leadership play a big role in personal development. Our therapeutic process engages young people diagnosed with learning difficulties such as Autism Spectrum Disorder, Dyslexia and ADHD, who have had challenges in life, or who might have behavioural or mental health issues.

Using a therapeutic approach, these experiences and skills are transferable and can be integrated into other areas of life. In our experience applying this process and creating a safe space helps students to become more settled, both in school and at home. Both these strands come together during our open days where everyone showcases our work to the wider community. Where bonds are built, barriers come down and prejudices challenged, making the Forest Garden an important part of the social glue that binds communities together.

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

ACTIVITIES AND ACHIEVEMENTS

There's been plenty to celebrate during Moulsecoomb Forest Garden's 30th anniversary year. Our little garden oasis has grown from a half-abandoned allotment site into a wildlife haven that supports adults with learning disabilities and children struggling in mainstream education. And it's home for an abundance of wildlife who have taken up residence.

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Moulsecoomb from the House of Lords! What's really clear is that a big part of what we do is getting people to meet new people. Sure, they might do the occasional bit of graft but never underestimate the massive benefits of the social side, and getting out in the fresh air, whatever the weather.

So our work helps to tackle social isolation, and the garden provides a valuable space to meet and socialise. We also get out and about with our volunteers. We were lucky to be given 12 tickets to a show in the Brighton Festival in May by one of our local councillors, as part of the 'Our Place Moulsecoomb and Bevendean' project. And the disability disco and karaoke at The Bevy is always a hit.

That's not to say our little haven isn't immune from the outside world. Money is always tight, and we can't help but notice fewer bees, butterflies and insects.

We know our small community garden can have a big impact on people's lives, to make them feel part of something. But it's also important that we work with others, ensuring that our roots reach out across the area - like regular litter picking and collecting all the fallen leaves for composting - while also creating a magical space for people and wildlife to thrive.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

Remuneration of Trustees During the year ending 31st March 2024 the Trustees of the charity performed their roles as Trustees in a voluntary capacity. No Trustees received any remuneration or expenses.

Funds Held as Custodian Trustee on Behalf of Others

We do not hold any funds as custodian trustee for any other individuals or organisations.

Reserves policy

The Trustees wish to maintain a level of reserves that would ensure the stability of the charity in the medium term, whilst maximizing the use of the charity's resources towards its charitable objectives. Therefore, they will seek to maintain adequate unrestricted funds which are not committed or invested in tangible fixed assets. The charity is committed to building a level of reserves which represent 3 months running costs.

Investment Policy

The charity has no investments other than its savings account with Triodos Bank

Small company provisions

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

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr D Graham-Cameron
Charity Secretary

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moulsecoomb Forest Garden and Wildlife Project

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Moulsecoomb Forest Garden and Wildlife Project ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of Moulsecoomb Forest
Garden and Wildlife Project** *(continued)*

Year ended 31 March 2025

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.

N J Cadwallader FCCA
For and On Behalf of
David Cadwallader & Co Limited
Independent Examiner

Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	61,648	30,374	92,022	68,338
Charitable activities	6	26,595	–	26,595	26,293
Investment income	7	99	–	99	125
Total income		<u>88,342</u>	<u>30,374</u>	<u>118,716</u>	<u>94,756</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	250	–	250	240
Expenditure on charitable activities	9,10	109,055	–	109,055	101,914
Total expenditure		<u>109,305</u>	<u>–</u>	<u>109,305</u>	<u>102,154</u>
Net income/(expenditure) and net movement in funds					
		<u>(20,963)</u>	<u>30,374</u>	<u>9,411</u>	<u>(7,398)</u>
Reconciliation of funds					
Total funds brought forward		(65)	–	(65)	7,333
Total funds carried forward		<u>(21,028)</u>	<u>30,374</u>	<u>9,346</u>	<u>(65)</u>

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

The notes on pages 17 to 27 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	918	1,224
Current assets			
Debtors	17	4,321	4,280
Cash at bank and in hand		28,016	18,098
		<u>32,337</u>	<u>22,378</u>
Creditors: amounts falling due within one year	18	<u>23,735</u>	<u>23,435</u>
Net current assets		<u>8,602</u>	<u>(1,057)</u>
Total assets less current liabilities		<u>9,520</u>	<u>167</u>
Provisions	20	<u>174</u>	<u>232</u>
Net assets		<u>9,346</u>	<u>(65)</u>
Funds of the charity			
Restricted funds		30,374	–
Unrestricted funds		(21,028)	(65)
Total charity funds	22	<u>9,346</u>	<u>(65)</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 17 to 27 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr D Graham-Cameron
Charity Secretary

The notes on pages 17 to 27 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Community Base, 113 Queens Road, Brighton, BN1 3XG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charitable Company is limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	35,898	–	35,898

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Eleanor Hamilton Educational Trust	5,000	–	5,000
Sussex Community Foundation	–	–	–
Chalk Cliff Trust	5,000	–	5,000
Govia Thameslink	–	4,154	4,154
The Brad Phillips Charitable Trust	–	–	–
Other < £1,000	–	1,300	1,300
Allington Trust	11,250	–	11,250
Pebble Trust	–	4,000	4,000
THE B&H SRS Soiree Rotary	–	1,000	1,000
Natural England	–	–	–
Focus Foundation	3,500	–	3,500
Costa Coffee Community Grant	1,000	–	1,000
National Lottery Community Fund	–	19,920	19,920
	<u>61,648</u>	<u>30,374</u>	<u>92,022</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	30,388	–	30,388
Grants			
Eleanor Hamilton Educational Trust	5,000	–	5,000
Sussex Community Foundation	–	750	750
Chalk Cliff Trust	–	–	–
Govia Thameslink	1,500	1,750	3,250
The Brad Phillips Charitable Trust	2,000	–	2,000
Other < £1,000	–	–	–
Allington Trust	–	18,750	18,750
Pebble Trust	4,000	–	4,000
THE B&H SRS Soiree Rotary	2,300	–	2,300
Natural England	1,900	–	1,900
Focus Foundation	–	–	–
Costa Coffee Community Grant	–	–	–
National Lottery Community Fund	–	–	–
	<u>47,088</u>	<u>21,250</u>	<u>68,338</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other trading activity	<u>26,595</u>	<u>26,595</u>	<u>26,293</u>	<u>26,293</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Interest receivable	99	99	125	125

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	250	250	240	240

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Staff Costs	89,385	–	89,385
Activities	14,745	–	14,745
Support costs	4,925	–	4,925
	<u>109,055</u>	<u>–</u>	<u>109,055</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff Costs	64,881	18,750	83,631
Activities	6,285	2,500	8,785
Support costs	9,498	–	9,498
	<u>80,664</u>	<u>21,250</u>	<u>101,914</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Staff Costs	89,385	–	89,385	83,631
Activities	14,745	–	14,745	8,785
Governance	–	1,008	1,008	989
Finance	–	2,281	2,281	4,484
Property	–	1,383	1,383	3,825
Governance costs	–	253	253	200
	<u>104,130</u>	<u>4,925</u>	<u>109,055</u>	<u>101,914</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2025 £	Total 2024 £
Premises	1,383	1,383	4,226
General office	1,261	1,261	(3,006)
Finance costs	2,281	2,281	4,151
	<u>4,925</u>	<u>4,925</u>	<u>5,371</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>306</u>	<u>408</u>

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>820</u>	<u>799</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	88,036	83,569
Employer contributions to pension plans	<u>1,111</u>	<u>—</u>
	<u>89,147</u>	<u>83,569</u>

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Administrative staff	1	1
Support workers	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2024 and 31 March 2025	8,429	8,429
Depreciation		
At 1 April 2024	7,205	7,205
Charge for the year	306	306
At 31 March 2025	7,511	7,511
Carrying amount		
At 31 March 2025	918	918
At 31 March 2024	1,224	1,224

17. Debtors

	2025 £	2024 £
Trade debtors	1,025	3,565
Prepayments and accrued income	3,296	715
	<u>4,321</u>	<u>4,280</u>

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	284	283
Accruals and deferred income	19,820	19,549
Social security and other taxes	554	526
Other creditors	3,077	3,077
	<u>23,735</u>	<u>23,435</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	2025	2024
	£	£
Included in provisions (note 20)	174	232

The deferred tax account consists of the tax effect of timing differences in respect of:

	2025	2024
	£	£
Accelerated capital allowances	174	232

20. Provisions

	Deferred tax (note 19)
	£
At 1 April 2024	232
Charge against provision	(58)
At 31 March 2025	174

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,111 (2024: £Nil).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025
General funds	(65)	88,342	(109,305)	(21,028)

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	7,333	73,506	(80,904)	(65)

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	At 31 March 20 25 £
Restricted Fund	–	11,624	18,750	30,374
Allington Trust	–	18,750	(18,750)	–
	<u>–</u>	<u>30,374</u>	<u>–</u>	<u>30,374</u>

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 20 24 £
Restricted Fund	–	2,500	(2,500)	–
Allington Trust	–	18,750	(18,750)	–
	<u>–</u>	<u>21,250</u>	<u>(21,250)</u>	<u>–</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	918	–	918
Current assets	11,006	18,750	29,756
Creditors less than 1 year	(4,754)	(18,750)	(23,504)
Provisions	(174)	–	(174)
Net assets	<u>6,996</u>	<u>–</u>	<u>6,996</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,224	–	1,224
Current assets	3,628	18,750	22,378
Creditors less than 1 year	(4,685)	(18,750)	(23,435)
Provisions	(232)	–	(232)
Net assets	<u>(65)</u>	<u>–</u>	<u>(65)</u>

COMPANY REGISTRATION NUMBER: 04334389
CHARITY REGISTRATION NUMBER: 1120073

Moulsecomb Forest Garden and Wildlife Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name Moulsecoomb Forest Garden and Wildlife Project

Charity registration number 1120073

Company registration number 04334389

Principal office and registered office Community Base
113 Queens Road
Brighton
BN1 3XG

The trustees

Mr D Graham-Cameron
Ms S P Howells
Ms J A Shergold
Mr M D Ardron
Ms R Bicker
Mr R Blackman
Ms S Beck

Company secretary Mr D Graham-Cameron

Independent examiner N J Cadwallader FCCA For and On Behalf of David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 5th December 2001, and registered as a charity on 13th July 2007. The charity is governed under its Constitution, adopted 13th July 2007, and its Memorandum and Articles of Association incorporated 5th December 2001, as amended on 12th December 2006. Under its Constitution, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one-year term. New Trustees can also be co-opted at a General Meeting. Trustees also act in the capacity of Company Directors.

The charity is run by the Trustees who are either long term volunteers or people chosen for their expertise and knowledge. In addition to the AGM, the Trustees meet at least four times per year to receive operational reports, review and agree policies and procedures, and address issues around strategic planning, risk management and finances. They delegate the management of the charity to the Project Manager who is responsible for the day to day running of the charity, including the management of personnel, the allotment, and all charitable activities.

EMPLOYEES AND TRUSTEES

The charity employs two paid members of staff: Pat Beach who works as our Outdoor Educational/Therapeutic Practitioner and Instructor; and Project Manager Warren Carter. They are supported by the services of a small group of professional freelancers with specialist fields of expertise. We have a regular cook every Tuesday and Friday (Jo Pearson) and a volunteer garden co-ordinator (Daisy Brown) on a Tuesday and on a Thursday at Moulsecoomb Primary. In addition, Mia Mottier joined us this year to support Pat in the provision of educational activities.

The charity is governed by seven volunteer Trustees: Susie, Julie, Duncan, Mick, Rachel, Sara and Ross who between them have many years' experience of volunteering and working with the Moulsecoomb Forest Garden, and are fully engaged with the ethos and continuing development of the charity.

They meet as Trustees with the Project Manager at least four times a year to oversee the management of the project and site, to ensure that policies and procedures remain current and that the wider responsibilities of ensuring regulatory and financial compliance are adhered to.

Trustees are in regular communication, and support the charity's activities in various functions including financial, admin, PR and HR. Several Trustees regularly attend as garden volunteers at the allotment site, so are both visible and easily accessible to staff and service users.

Staff meet regularly to plan and review current work, and we hold regular Forest Garden 'user group' forums where everyone is invited to discuss their views about how things work for them - in the spirit of continual improvement.

We regularly review our suite of policies that inform the running of the project, including our governance structure, which can all be found on our website.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TRUSTEES

Duncan Granham-Cameron: "From a career background in IT and communications, I now work as a professional archaeologist. I first became a volunteer in 2002 shortly after I moved to Brighton and soon after I joined the Management Committee before becoming a Trustee when I helped to convert the organisation into a Charity. As well as playing an active role in hands-on volunteering at the garden whenever my work allows, I manage the day-to-day financial transactions and provide other administrative support."

Susie Howells: "With a 30-year background in environmental management, sustainability and community engagement in private and public sectors, I am now a freelance environmental practitioner specialising in training, skills development and project management. I started volunteering at the Forest Garden in 2012 and have never looked back. Now chair of Trustees, I support the team's work with anything from general weeding, to building up networks and support for our work across the city, to updating our governance and policy framework to make sure we all work safely and effectively. I usually come to the garden every week - I love working outdoors, and with some lovely people."

Julie Shergold: "I've been a Bookkeeper for over 30 years, working with Voluntary Groups both as an Employee and as a Trustee. As Treasurer for the Forest Garden I keep the accounts up to date on a monthly basis and prepare the financial details for this report and am proud to be part of such a brilliant project."

Rachel Bicker: "As a lifelong wildlife enthusiast, the conservation of nature and green spaces is a bit part of my ethos. I gained a BSc in Zoology and a Masters of Biological Sciences Research before going on to work in the wildlife conservation sector. I was introduced to the garden in 2017 by chair of trustees Susie, and I became a trustee in late 2018. I was highly impressed by the way the garden was being run and the consideration given for wildlife. The diversity of species occurring on site is very high and marks it as an important green space within Brighton. My goal is to help record as many plant, animal and fungi species on site as possible in order to best inform the site activities, for maximising the benefits to wildlife."

Ross Blackman has worked for a national charity providing debt advice for the last 13 years. He has found most of his clients have some element of mental health problems and wanted to do more to help support excluded members of our community. He has a particular interest in the outdoors and how woodlands provide a sanctuary for us all. He also likes cups of tea. "I was looking for a new challenge and found the forest garden. I was impressed by how at the garden all are accepted for what they have to offer, and the focus is on working together to achieve the goal with everyone playing their part. I am proud to be involved in such a fun, positive, inclusive, organisation."

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Mick Ardron: "I was employed by Brighton and Hove City Council for over 22 years working in a small team supporting people with learning disabilities in their own homes until I retired in 2023. Over that time one of the biggest problems I have encountered is that large numbers of people with learning disabilities are isolated and seem to have no sense of belonging in the community. Many experience mental health issues as a result of this and lead unfulfilling lives not being able to reach their potential. Since November 2015 I have been volunteering at the Moulsecoomb Forest Garden and I have been incredibly impressed by such a resource for people with learning disabilities and other people with or without disabilities come together doing such meaningful activities in a welcoming, non-judgmental, fun environment. Here people are encouraged to develop their skills, meet other people in a relaxed, beautiful environment which is truly community based."

Sara Beck has been coming to the garden for the past 5 years in her role as a support worker from The Francis Taylor Foundation. The Francis Taylor Foundation's ethos of Extra Care Supported Living is to promote maximum independence and community involvement, challenging people with learning disabilities to develop new skills and confidence. Sara's understanding of peoples' needs, and her personal touch led the team to invite her to become a trustee. Sara is now working for Kings School in in Hangleton as a teaching assistant within their Special Educational Needs Department.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Objectives and activities

The trustees who are also directors of the charity for the purposes of 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 2015).

OBJECTIVES AND ACTIVITIES

The Moulsecoomb Forest Garden and Wildlife Project is a small Brighton-based charity. Our project has two distinct strands: working with schools to provide an alternative route to pupils who struggle in a typical classroom setting; and running a genuinely inclusive community garden, involving people of all abilities and from all backgrounds: gardening, cooking and working together.

AIMS

1. To promote sustainable development for the benefit of the public by the relief of poverty and improvement of conditions of life in socially or economically disadvantaged communities; and promoting sustainable means of achieving economic and social growth and regeneration.
2. To advance the education of the public in the subject of sustainable development and to provide education and training where needed in promotion of sustainable development projects.
3. To conduct research into sustainable development and to disseminate the useful results of such research for the public benefit. Sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

OBJECTIVES

The principal objectives of the charity are to:

1. Reduce anti-social behaviour by involving excluded pupils in the running of the garden.
 2. Improve community health by offering free, organic and locally grown vegetables to low-income families.
 3. Enhance skills and employability by offering practical based training and volunteering opportunities.
 4. Get children involved in planting, growing and eating healthy food, and respecting nature and the environment.
 5. Create and enhance wildlife habitats, protecting biodiversity including heritage vegetable varieties.
 6. Promote sustainable lifestyles, by encouraging and educating people about composting and the benefits of organic gardening and locally produced food.
-

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

VALUES

The Moulsecoomb Forest Garden and Wildlife project was established in 1994. Set on the outskirts of Brighton in a large community garden, our project has two distinct strands. Regular workdays on our allotment site cater for around 65 people, and we work with up to 80 pupils a week offering qualifications to young people who may not otherwise have the opportunity.

This process, which can be learner-led, underpins the student's sense of wellbeing and overall positive learning experience. It demands a holistic overview, close communication with schools, key workers, parents and carers, and regular handover and feedback of information, backed up by progress reports tracking individual aims and objectives. Responsibility, trust and eventually leadership play a big role in personal development. Our therapeutic process engages young people diagnosed with learning difficulties such as Autism Spectrum Disorder, Dyslexia and ADHD, who have had challenges in life, or who might have behavioural or mental health issues.

Using a therapeutic approach, these experiences and skills are transferable and can be integrated into other areas of life. In our experience applying this process and creating a safe space helps students to become more settled, both in school and at home. Both these strands come together during our open days where everyone showcases our work to the wider community. Where bonds are built, barriers come down and prejudices challenged, making the Forest Garden an important part of the social glue that binds communities together.

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Achievements and performance

ACTIVITIES AND ACHIEVEMENTS

There's been plenty to celebrate during Moulsecoomb Forest Garden's 30th anniversary year. Our little garden oasis has grown from a half-abandoned allotment site into a wildlife haven that supports adults with learning disabilities and children struggling in mainstream education. And it's home for an abundance of wildlife who have taken up residence.

Highlights of the year included our annual open day, which turned into a special Forest Garden Birthday celebration in July. We were selected to be part of the Brighton Photo Fringe festival, involving our volunteers in all stages of this brilliant photography project, with our pictures exhibited on the seafront and at Moulsecoomb train station alongside our revamped bee and butterfly bank. Our new compost bins, courtesy of Brighton & Hove Food Partnership 'Food Use Places' are almost too good to put waste in.

Our regular workdays are Tuesdays and Fridays, where we support around 65 people a week, as well as working in schools, and in smaller sessions in the garden supporting over 80 pupils a week.

Lioncare children are making Tuesdays very busy, on top of all our regular activities and sessions, with our new trainee chef Theo cooking up a storm with Jo. Lioncare cares for children with complex needs, and their head told us that our work with their pupils has "exceeded my expectations."

One of the students said "I've been coming up here since September. I like it because it's calm, it helps me forget some things that are going on. If I didn't come here, I probably would have been excluded from school. There are nice views. I do lots of things here that make me feel good. I enjoy pond dipping and looking at the newts. I like doing the work in the garden, and I also help sometimes with the cooking. The people are all nice and the food is amazing"

Another Lioncare student said "I don't like being in care, but I've realised I've got to make the most out of the situation because I spent my whole life caring for other people and for the first time I am being cared for."

In the Easter and summer holidays, Moulsecoomb Primary children had great fun at the Forest Garden holiday club doing everything from archery to building camps in the woods; cooking pizzas, making natural art, and generally running around - until Jools calmed everyone down with her silent disco.

Being an AQA centre means we can support pupils working towards formally recognised records of achievement. Our outdoor education is led by Pat, and this year we awarded AQA certificates to 14 pupils for a range of achievements including:

- Litter Picking
- Bushcraft- Firelighting
- Bushcraft as a Life Skill
- Introduction to Bushcraft & Survival skills
- Horticulture
- Carving - Mallet Making; and
- Outdoor Cooking.

For many of the pupils we work with, the only qualifications they will gain during their school years will be from us. And being around for so long, we have built up relationships with families that go back

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

years - one mum who recently came up to the Forest Garden with school said she was happy to see her child doing the same things she was doing 22 years ago! These connections mean we can contact those families who might get overlooked, to make sure their children don't miss out, and that we can step in when there are crises.

We are always looking to do 'more things better', and this year we have been fundraising for a new cooking area to enable more people to learn cooking skills. We have won some funding from the National Lottery - watch this space for an update in our next year's report!

Jo has cooked around 3,000 lunches this year, including a festive Christmas lunch for around 50 people. Jo cooks pretty much everything from scratch, and we are grateful to FareShare for their ongoing support.

Pupils and volunteers learn about every aspect of food, from sowing, growing, harvesting and cooking. They learn about seasonality, nutrition and food hygiene, and Jo shows everyone how to cook great meals on a shoestring!

Thanks to Brighton Permaculture Trust, we now have a blossoming orchard of pear, plum and cherry trees, as well as apricot and mulberry. Stephan brought his endless patience and skill, involving everyone in planting and learning to care for the trees.

While Warren oversees most of the food production, often using heritage seed varieties to promote diversity and flavour, Daisy continues to make the garden attractive to both people and wildlife. This year she has planted mainly plants for pollinators, and as well as working with Moulsecoomb Primary, she has supported The Bevy in their plant sales.

We are part of the team that has helped transform Moulsecoomb Primary school's grounds, where we've planted hundreds of trees. There's an orchard, fairytale forest, wildlife ponds, a rain garden, chickens, veg gardens and replica prehistoric houses. It's a place for children to thrive, learn and play, at a school where 65% get free school dinners. The school is one of only three South Downs National Park Ambassador schools.

In the most recent glowing OFSTED report inspectors said: "Gardening activities boost pupils' mental health and well-being, giving pupils opportunities to proudly develop their impressive school grounds further."

This year we have had a good population of slow worms (although not as many as previous years), toads, frogs, newts, a lovely family of lizards, as well as the multiple types of bees, dragonflies, butterflies, moths and birds including woodpeckers and jays.

While the idea of the garden is to grow food, for our volunteers - adults with disabilities - who come along, we know it's much more than just that.

"I don't get out much, coming to the garden helps me get new friends."

"Coming here is therapeutic. If I didn't come here, I would feel more alone."

"I have been coming 20 years I really like the people. I like being out in the community even though there's not a lot I can do because of my disability."

"I get bored at home. It's easier working with other people and getting to meet people. People can get jobs like gardening, cooking and woodwork."

It's good to hear one person mentioning work!

We always welcome visitors and this year we were happy to welcome Baroness Jenny Jones of

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Moulsecoomb from the House of Lords! What's really clear is that a big part of what we do is getting people to meet new people. Sure, they might do the occasional bit of graft but never underestimate the massive benefits of the social side, and getting out in the fresh air, whatever the weather.

So our work helps to tackle social isolation, and the garden provides a valuable space to meet and socialise. We also get out and about with our volunteers. We were lucky to be given 12 tickets to a show in the Brighton Festival in May by one of our local councillors, as part of the 'Our Place Moulsecoomb and Bevendean' project. And the disability disco and karaoke at The Bevy is always a hit.

That's not to say our little haven isn't immune from the outside world. Money is always tight, and we can't help but notice fewer bees, butterflies and insects.

We know our small community garden can have a big impact on people's lives, to make them feel part of something. But it's also important that we work with others, ensuring that our roots reach out across the area - like regular litter picking and collecting all the fallen leaves for composting - while also creating a magical space for people and wildlife to thrive.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Financial review

Remuneration of Trustees During the year ending 31st March 2024 the Trustees of the charity performed their roles as Trustees in a voluntary capacity. No Trustees received any remuneration or expenses.

Funds Held as Custodian Trustee on Behalf of Others

We do not hold any funds as custodian trustee for any other individuals or organisations.

Reserves policy

The Trustees wish to maintain a level of reserves that would ensure the stability of the charity in the medium term, whilst maximizing the use of the charity's resources towards its charitable objectives. Therefore, they will seek to maintain adequate unrestricted funds which are not committed or invested in tangible fixed assets. The charity is committed to building a level of reserves which represent 3 months running costs.

Investment Policy

The charity has no investments other than its savings account with Triodos Bank

Small company provisions

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

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr D Graham-Cameron
Charity Secretary

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moulsecoomb Forest Garden and Wildlife Project

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Moulsecoomb Forest Garden and Wildlife Project ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of Moulsecoomb Forest
Garden and Wildlife Project** *(continued)*

Year ended 31 March 2025

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.

N J Cadwallader FCCA
For and On Behalf of
David Cadwallader & Co Limited
Independent Examiner

Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	61,648	30,374	92,022	68,338
Charitable activities	6	26,595	–	26,595	26,293
Investment income	7	99	–	99	125
Total income		<u>88,342</u>	<u>30,374</u>	<u>118,716</u>	<u>94,756</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	250	–	250	240
Expenditure on charitable activities	9,10	109,055	–	109,055	101,914
Total expenditure		<u>109,305</u>	<u>–</u>	<u>109,305</u>	<u>102,154</u>
Net income/(expenditure) and net movement in funds					
		<u>(20,963)</u>	<u>30,374</u>	<u>9,411</u>	<u>(7,398)</u>
Reconciliation of funds					
Total funds brought forward		(65)	–	(65)	7,333
Total funds carried forward		<u>(21,028)</u>	<u>30,374</u>	<u>9,346</u>	<u>(65)</u>

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

The notes on pages 17 to 27 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	918	1,224
Current assets			
Debtors	17	4,321	4,280
Cash at bank and in hand		28,016	18,098
		<u>32,337</u>	<u>22,378</u>
Creditors: amounts falling due within one year	18	<u>23,735</u>	<u>23,435</u>
Net current assets		<u>8,602</u>	<u>(1,057)</u>
Total assets less current liabilities		<u>9,520</u>	<u>167</u>
Provisions	20	<u>174</u>	<u>232</u>
Net assets		<u>9,346</u>	<u>(65)</u>
Funds of the charity			
Restricted funds		30,374	–
Unrestricted funds		(21,028)	(65)
Total charity funds	22	<u>9,346</u>	<u>(65)</u>

For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 17 to 27 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr D Graham-Cameron
Charity Secretary

The notes on pages 17 to 27 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Community Base, 113 Queens Road, Brighton, BN1 3XG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charitable Company is limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	35,898	–	35,898

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Eleanor Hamilton Educational Trust	5,000	–	5,000
Sussex Community Foundation	–	–	–
Chalk Cliff Trust	5,000	–	5,000
Govia Thameslink	–	4,154	4,154
The Brad Phillips Charitable Trust	–	–	–
Other < £1,000	–	1,300	1,300
Allington Trust	11,250	–	11,250
Pebble Trust	–	4,000	4,000
THE B&H SRS Soiree Rotary	–	1,000	1,000
Natural England	–	–	–
Focus Foundation	3,500	–	3,500
Costa Coffee Community Grant	1,000	–	1,000
National Lottery Community Fund	–	19,920	19,920
	<u>61,648</u>	<u>30,374</u>	<u>92,022</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	30,388	–	30,388
Grants			
Eleanor Hamilton Educational Trust	5,000	–	5,000
Sussex Community Foundation	–	750	750
Chalk Cliff Trust	–	–	–
Govia Thameslink	1,500	1,750	3,250
The Brad Phillips Charitable Trust	2,000	–	2,000
Other < £1,000	–	–	–
Allington Trust	–	18,750	18,750
Pebble Trust	4,000	–	4,000
THE B&H SRS Soiree Rotary	2,300	–	2,300
Natural England	1,900	–	1,900
Focus Foundation	–	–	–
Costa Coffee Community Grant	–	–	–
National Lottery Community Fund	–	–	–
	<u>47,088</u>	<u>21,250</u>	<u>68,338</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other trading activity	<u>26,595</u>	<u>26,595</u>	<u>26,293</u>	<u>26,293</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Interest receivable	99	99	125	125

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Costs of raising donations and legacies - Donations	250	250	240	240

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Staff Costs	89,385	–	89,385
Activities	14,745	–	14,745
Support costs	4,925	–	4,925
	<u>109,055</u>	<u>–</u>	<u>109,055</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff Costs	64,881	18,750	83,631
Activities	6,285	2,500	8,785
Support costs	9,498	–	9,498
	<u>80,664</u>	<u>21,250</u>	<u>101,914</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Staff Costs	89,385	–	89,385	83,631
Activities	14,745	–	14,745	8,785
Governance	–	1,008	1,008	989
Finance	–	2,281	2,281	4,484
Property	–	1,383	1,383	3,825
Governance costs	–	253	253	200
	<u>104,130</u>	<u>4,925</u>	<u>109,055</u>	<u>101,914</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2025 £	Total 2024 £
Premises	1,383	1,383	4,226
General office	1,261	1,261	(3,006)
Finance costs	2,281	2,281	4,151
	<u>4,925</u>	<u>4,925</u>	<u>5,371</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>306</u>	<u>408</u>

13. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>820</u>	<u>799</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	88,036	83,569
Employer contributions to pension plans	<u>1,111</u>	<u>–</u>
	<u>89,147</u>	<u>83,569</u>

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Administrative staff	1	1
Support workers	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2024 and 31 March 2025	8,429	8,429
Depreciation		
At 1 April 2024	7,205	7,205
Charge for the year	306	306
At 31 March 2025	7,511	7,511
Carrying amount		
At 31 March 2025	918	918
At 31 March 2024	1,224	1,224

17. Debtors

	2025 £	2024 £
Trade debtors	1,025	3,565
Prepayments and accrued income	3,296	715
	<u>4,321</u>	<u>4,280</u>

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	284	283
Accruals and deferred income	19,820	19,549
Social security and other taxes	554	526
Other creditors	3,077	3,077
	<u>23,735</u>	<u>23,435</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	2025	2024
	£	£
Included in provisions (note 20)	174	232

The deferred tax account consists of the tax effect of timing differences in respect of:

	2025	2024
	£	£
Accelerated capital allowances	174	232

20. Provisions

	Deferred tax (note 19)
	£
At 1 April 2024	232
Charge against provision	(58)
At 31 March 2025	174

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,111 (2024: £Nil).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025
General funds	(65)	88,342	(109,305)	(21,028)

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	7,333	73,506	(80,904)	(65)

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024	Income £	Expenditure £	At 31 March 2025 £
Restricted Fund	–	11,624	18,750	30,374
Allington Trust	–	18,750	(18,750)	–
	<u>–</u>	<u>30,374</u>	<u>–</u>	<u>30,374</u>

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund	–	2,500	(2,500)	–
Allington Trust	–	18,750	(18,750)	–
	<u>–</u>	<u>21,250</u>	<u>(21,250)</u>	<u>–</u>

23. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Tangible fixed assets	918	–	918
Current assets	11,006	18,750	29,756
Creditors less than 1 year	(4,754)	(18,750)	(23,504)
Provisions	(174)	–	(174)
Net assets	<u>6,996</u>	<u>–</u>	<u>6,996</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,224	–	1,224
Current assets	3,628	18,750	22,378
Creditors less than 1 year	(4,685)	(18,750)	(23,435)
Provisions	(232)	–	(232)
Net assets	<u>(65)</u>	<u>–</u>	<u>(65)</u>

MOULSECOOMB FOREST GARDEN AND WILDLIFE PROJECT

England & Wales - Charity number 1120073

Accounts

COMPANY REGISTRATION NUMBER: 04334389
CHARITY REGISTRATION NUMBER: 1120073

Moulsecomb Forest Garden and Wildlife Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name Moulsecoomb Forest Garden and Wildlife Project

Charity registration number 1120073

Company registration number 04334389

Principal office and registered office Community Base
113 Queens Road
Brighton
BN1 3XG

The trustees

Mr D Graham-Cameron

Ms S P Howells

Ms J A Shergold

Mr M D Ardron

Ms R Bicker

Mr R Blackman

Ms S Beck

Ms R Smart

(Appointed 17 November 2023)

(Resigned 5 October 2023)

Company secretary Mr D Graham-Cameron

Independent examiner N J Cadwallader FCCA For and On Behalf of David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 5th December 2001, and registered as a charity on 13th July 2007. The charity is governed under its Constitution, adopted 13th July 2007, and its Memorandum and Articles of Association incorporated 5 December 2001, as amended 12 December 2006. Under its Constitution, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one-year term. New Trustees can also be co-opted at a General Meeting. Trustees also act in the capacity of Company Directors.

The charity is run by the Trustees who are either long term volunteers or people chosen for their expertise and knowledge. In addition to the AGM, the Trustees meet at least four times per year to receive operational reports, review and agree policies and procedures, and address issues around strategic planning, risk management and finances. They delegate the management of the charity to the Project Manager who is responsible for the day to day running of the charity, including the management of of personnel, the allotment, and all charitable activities.

EMPLOYEES AND TRUSTEES

The charity employs two paid members of staff: Pat Beach who works as our Outdoor Educational/Therapeutic Practitioner and Instructor; and Project Manager Warren Carter. They are supported by the services of a small group of professional freelancers with specialist fields of expertise. We have a regular cook every Tuesday and Friday (Jo Pearson) and a volunteer garden co-ordinator (Daisy Brown) on a Tuesday and on a Thursday at Moulsecoomb Primary. In addition we are training Louis in the provision of of educational activities under the guidance of Pat and the team.

The charity is governed by seven volunteer Trustees: Susie, Julie, Duncan, Mick, Rachel, Sara and Ross who between them have many years' experience of volunteering and working with the Moulsecoomb Forest Garden, and are fully engaged with the ethos and continuing development of the charity.

They meet as Trustees with the Project Manager at least four times a year to oversee the management of the project and site, to ensure that policies and procedures remain current and that the wider responsibilities of ensuring regulatory and financial compliance are adhered to.

Trustees are in regular communication, and support the charity's activities in various functions including financial, admin, PR and HR. Several Trustees regularly attend as garden volunteers at the allotment site, so are both visible and easily accessible to staff and service users.

Staff meet regularly to plan and review current work, and we hold regular Forest Garden 'user group' forums where everyone is invited to discuss their views about how things work for them - in the spirit of continual improvement.

We regularly review our suite of policies that inform the running of the project, including our governance structure, which can all be found on our website.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TRUSTEES

Duncan Granham-Cameron: "From a career background in IT and communications I now work as a professional archaeologist. I first became a volunteer in 2002 shortly after I moved to Brighton and soon after I joined the Management Committee before becoming a Trustee when I helped to convert the organisation into a Charity. As well as playing an active role in hands-on volunteering at the garden whenever my work allows, I manage the day-to-day financial transactions and provide other administrative support."

Susie Howells: "With a 30-year background in environmental management, sustainability and community engagement in private and public sectors, I am now a freelance environmental practitioner specialising in training, skills development and project management. I started volunteering at the Forest Garden in 2012 and have never looked back. Now chair of Trustees, I support the team's work with anything from general weeding, to building up networks and support for our work across the city, to updating our governance and policy framework to make sure we all work safely and effectively. I usually come to the garden every week. It's a real boost to work outside - and with some amazing people."

Julie Shergold: "I've been a Bookkeeper for over 25 years, working with Voluntary Groups both as an Employee and as a Trustee. As Treasurer for the Forest Garden I keep the accounts up to date on a monthly basis and prepare the financial details for this report and am proud to be part of such a brilliant project."

Rachel Bicker: "As a lifelong wildlife enthusiast, the conservation of nature and green spaces is a bit part of my ethos. I gained a BSc in Zoology and a Masters of Biological Sciences Research before going on to work in the wildlife conservation sector. As a biodiversity consultant for Gatwick Airport I work in a highly dynamic environment with high potential for human and wildlife conflict, fortunately I play a positive role in preventing and alleviating issues. I was introduced to the garden in in 2017 by chair of trustees Susie, and I became a trustee in late 2018. I was highly impressed by the way the garden was being run and the consideration given for wildlife. The diversity of species occurring on site is very high and marks it as an important green space within Brighton. My goal is to help record as many plant, animal and fungi species on site as possible in order to best inform the site activities, for maximising the benefits to wildlife."

Ross Blackman has worked for a national charity providing debt advice for the last 13 years. He has found most of his clients have some element of mental health problems and wanted to do more to help support excluded members of our community. He has a particular interest in the outdoors and how woodlands provide a sanctuary for us all. He also likes cups of tea. "I was looking for a new challenge and found the forest garden. I was impressed by how at the garden all are accepted for what they have to offer, and the focus is on working together to achieve the goal with everyone playing their part. I am proud to be involved in such a fun, positive, inclusive, organisation."

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Mick Ardron: "I have been employed by Brighton and Hove City Council for over 22 years working in a small team supporting people with learning disabilities in their own homes. Over that time one of the biggest problems I have encountered is that large numbers of people with learning disabilities are isolated and seem to have no sense of belonging in the community. Many experience mental health issues as a result of this and lead unfulfilling lives not being able to reach their potential. Since November 2015 I have been volunteering at the Moulsecoomb Forest Garden and I have been incredibly impressed by such a resource for people with learning disabilities and other people with or without disabilities come together doing such meaningful activities in a welcoming, non-judgmental, fun environment. Here people are encouraged to develop their skills, meet other people in a relaxed, beautiful environment which is truly community based."

Ruth Smart stepped down as trustee, we are grateful for her involvement and excellent support to the project over the past few years. Sara Beck was nominated at our AGM in November 2023.

Sara Beck has been coming to the garden for the past 5 years in her role as a support worker from The Francis Taylor Foundation. The Francis Taylor Foundation's ethos of Extra Care Supported Living is to promote maximum independence and community involvement, challenging people with learning disabilities to develop new skills and confidence. Sara's understanding of peoples' needs, and her personal touch led the team to invite her to become a trustee. Sara is now working for Kings School in in Hangleton as a teaching assistant within their Special Educational Needs Department.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. 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 2015).

OBJECTIVES AND ACTIVITIES

The Moulsecoomb Forest Garden and Wildlife Project is a small Brighton-based charity. Our project has two distinct strands: working with schools to provide an alternative route to pupils who struggle in a typical classroom setting; and running a genuinely inclusive community garden, involving people of all abilities and from all backgrounds: gardening, cooking and working together.

AIMS

1. To promote sustainable development for the benefit of the public by the relief of poverty and improvement of conditions of life in socially or economically disadvantaged communities; and promoting sustainable means of achieving economic and social growth and regeneration.
2. To advance the education of the public in the subject of sustainable development and to provide education and training where needed in promotion of sustainable development projects.
3. To conduct research into sustainable development and to disseminate the useful results of such research for the public benefit. Sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

OBJECTIVES

The principal objectives of the charity are to:

1. Reduce anti-social behaviour by involving excluded pupils in the running of the garden.
2. Improve community health by offering free, organic and locally grown vegetables to low-income families.
3. Enhance skills and employability by offering practical based training and volunteering opportunities.
4. Get children involved in planting, growing and eating healthy food, and respecting nature and the environment.
5. Create and enhance wildlife habitats, protecting biodiversity including heritage vegetable varieties.
6. Promote sustainable lifestyles, by encouraging and educating people about composting and the benefits of organic gardening and locally produced food.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

VALUES

The Moulsecoomb Forest Garden and Wildlife project was established in 1994. Set on the outskirts of Brighton in a large community garden, our project has two distinct strands. Regular workdays on our allotment site cater for 55-60 people, and we work with up to 70 pupils a week offering qualifications to young people who may not otherwise have the opportunity.

This process, which can be learner-led, underpins the student's sense of wellbeing and overall positive learning experience. It demands a holistic overview, close communication with schools, key workers, parents and carers, and regular handover and feedback of information, backed up by progress reports tracking individual aims and objectives. Responsibility, trust and eventually leadership play a big role in personal development. Our therapeutic process engages young people diagnosed with learning difficulties such as Autism, Asperger Syndrome, Dyslexia and ADHD, who have had challenges in life, or who might have behavioural or mental health issues.

Using a therapeutic approach, these experiences and skills are transferable and can be integrated into other areas of life. In our experience applying this process and creating a safe space helps students to become more settled, both in school and at home. Both these strands come together during our open days where everyone showcases our work to the wider community. Where bonds are built, barriers come down and prejudices challenged, making the Forest Garden an important part of the social glue that binds communities together.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

ACTIVITIES AND ACHIEVEMENTS

We are open 49 weeks of the year, with a two-week break at Christmas and week off at Easter. We provide educational services to schools and organisations during term-time (39 weeks a year).

This year we've made significant steps forward, offering more opportunities and qualifications as well as becoming more financially sustainable, a significant achievement in the current climate.

It costs on average £8,800 a month to keep the Forest Garden going. The charity is run on a tight budget, with staffing and service provision making up the majority of our costs; then we have overheads including insurance, cost of equipment and materials, and maintenance.

- " Two weekly work days at the garden which over 55 people attend, the majority with learning disabilities. Everyone gets a tasty, nutritious home-cooked lunch to say thank you for volunteering
- " Outdoor one-to-one education at the garden for pupils struggling at school
- " Working with 32 pupils a week at Brighton Aldridge Community Academy (BACA)
- " Outdoor gardening sessions for 30 pupils a week at Moulsecoomb Primary

" Plus school trips, and an endless stream of visitors from other community gardens, students, researchers and more looking at the benefits of outdoor learning.

We also run an easter and summer scheme for local families, thanks to funding from The Pebble Trust.

For us though, it's not just about the numbers - it's the stories behind them that are so important.

Our weekly workdays catering for 55-60 people a week are very well-established, as well as our educational support and teaching work with up to 70 children a week at Brighton Aldridge Community Academy (BACA) and Moulsecoomb Primary. We are now a centre for AQA Unit Award Scheme (UAS). The UAS complements our outdoor sessions by adding formally recognised records of achievement. Pupils are rewarded with a certificate each time they successfully complete a unit of learning. They can build up a portfolio of certificates to evidence their skills, knowledge and progress.

This scheme can help boost confidence, increase engagement, alongside improving motivation and interest, helping the young people to make progress on their lifelong learning journey. This includes transferable skills to school, home and beyond.

The first two students to receive their certificates both said it was the first time they had ever received any qualifications from school - and one is just about to leave. They were rightfully proud of their achievements with the head of the school telling us that if it wasn't for our work supporting him, one pupil would have been excluded from mainstream education.

We work with the Youth Justice Service (YJS) and their Restorative Justice programme, designed to provide opportunities for young people to make amends for their behaviour by working in their local communities. Simon, one of the YJS workers, said: "The Moulsecoomb Forest Garden offers our young people something completely different from what they are used to. They feel they can be themselves and leave behind their offending personas. The project has a massive positive influence in the rehabilitation and restorative development of all the young people who attend."

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Occasionally you might find random bits of art hanging from branches. This is thanks to the Family Trees Project which brings children in care together with their foster carers and biological parents. One of the organisers told me "The garden has been instrumental in the success of the project. It has provided a calm and inspiring place for the children and their families to undertake activities and talk together. The families have loved seeing the garden change across the seasons, climbed trees and discovered different vegetables growing. The trees and flowers have provided materials for the many art activities that the families have enjoyed together. The project has had a direct impact on relationships between foster carers and parents, with them building more trusting relationships together. We could not have done it without the support of the garden."

We ran a couple of sessions for the Sussex Interpretation Service with nature trails and a hot meal, for one of their team building days.

In the summer we ran after-school Duke of Edinburgh sessions for BACA pupils who needed to do some volunteering in their community. This gives us the opportunity to work with different pupils and support them into conservation, wildlife training and work experience.

In the Easter and summer holidays, Moulsecoomb Primary children had great fun doing everything from building camps in the woods, making natural art, pizzas, and generally running around the garden like headless chickens. With the chickens joining in.

Other highlights include a successful open day welcoming over 200 people to showcase our work, with our volunteers taking the lead in planning and showing people around on the day. Miranda, the comedian came along to a birthday celebration, and we hosted a wedding reception. We were lucky to be nominated to join the Santa Bus in its 20th year, thanks to Brighton & Hove Buses, and we dished up a fantastic Christmas lunch to more than 40 people.

On the wildlife side we continue to promote urban biodiversity by carefully neglecting the edges of the site, with ponds and plants to attract pollinators. We make use of heritage seed varieties to promote plant diversity. We ran the RSPB Big Garden Birdwatch at the Forest Garden attended by 12 local people and friends, spotting 18 species. We continue with our weekly reptile count between March and October, and have a healthy population of slow worms, as well as lizards. We even recorded three toads this year. We have worked with the EcoSoc at the University of Brighton to monitor reptiles on neighbouring Home Farm Field, as well as working with South Downs rangers on habitat management activities there.

We estimate that we have served almost 3000 lunches over the year. All our recipes are vegetarian, nutritious and adapted to use food produced in the garden as far as possible, supplemented by donations from Fare Share, and local shopping. Cooking and eating together is an important part of our work, involving learners and volunteers in cooking and serving, as well as developing valuable food hygiene and organisational skills in keeping stores and equipment clean and tidy. Food waste is kept to a minimum, and recipes are shared on our Instagram and Facebook pages to promote healthy eating on a budget.

We were devastated to lose one of our hardest working volunteers this year. Keith has left a gap but also a lovely legacy, inspiring the team with his work ethic, and creating a beautiful seating and perennial border area at the top of the garden. We planted a tree for him with his family, and we will always miss him.

We know our small community garden can have a big impact on people's lives - especially those who have been ignored or found doors closed to them - helping to realise their full potential, to raise aspiration, increase confidence and make them feel part of something. But it's also important that we

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

work with others - local community groups, organisations and people to ensure that our roots reach out across the area so we can all support more people - while creating a magical space for wildlife to live and thrive.

Financial review

Remuneration of Trustees During the year ending 31st March 2024 the Trustees of the charity performed their roles as Trustees in a voluntary capacity. No Trustees received any remuneration or expenses.

Funds Held as Custodian Trustee on Behalf of Others

We do not hold any funds as custodian trustee for any other individuals or organisations.

Reserves policy

The Trustees wish to maintain a level of reserves that would ensure the stability of the charity in the medium term, whilst maximizing the use of the charity's resources towards its charitable objectives. Therefore, they will seek to maintain adequate unrestricted funds which are not committed or invested in tangible fixed assets. The charity is committed to building a level of reserves which represent 3 months running costs.

Investment Policy

The charity has no investments other than its savings account with Triodos Bank

Small company provisions

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

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr D Graham-Cameron
Charity Secretary

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moulsecoomb Forest Garden and Wildlife Project

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Moulsecoomb Forest Garden and Wildlife Project ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of Moulsecoomb Forest
Garden and Wildlife Project** *(continued)*

Year ended 31 March 2024

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.

N J Cadwallader FCCA
For and On Behalf of
David Cadwallader & Co Limited
Independent Examiner

Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	47,088	21,250	68,338	72,385
Charitable activities	6	26,293	–	26,293	32,855
Investment income	7	125	–	125	7
Total income		<u>73,506</u>	<u>21,250</u>	<u>94,756</u>	<u>105,247</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	240	–	240	100
Expenditure on charitable activities	9,10	80,664	21,250	101,914	96,986
Total expenditure		<u>80,904</u>	<u>21,250</u>	<u>102,154</u>	<u>97,086</u>
Net (expenditure)/income and net movement in funds		<u>(7,398)</u>	<u>–</u>	<u>(7,398)</u>	<u>8,161</u>
Reconciliation of funds					
Total funds brought forward		7,333	–	7,333	(828)
Total funds carried forward		<u>(65)</u>	<u>–</u>	<u>(65)</u>	<u>7,333</u>

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

The notes on pages 14 to 24 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	16	1,224	1,632
Current assets			
Debtors	17	4,280	4,595
Cash at bank and in hand		18,098	25,125
		<u>22,378</u>	<u>29,720</u>
Creditors: amounts falling due within one year	18	<u>23,435</u>	<u>23,709</u>
Net current liabilities		<u>(1,057)</u>	<u>6,011</u>
Total assets less current liabilities		167	7,643
Provisions	20	<u>232</u>	<u>310</u>
Net liabilities		<u>(65)</u>	<u>7,333</u>
Funds of the charity			
Unrestricted funds		(65)	7,333
Total charity funds	21	<u>(65)</u>	<u>7,333</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr D Graham-Cameron
Charity Secretary

The notes on pages 14 to 24 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Community Base, 113 Queens Road, Brighton, BN1 3XG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Charitable Company is limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	30,388	–	30,388

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Eleanor Hamilton Educational Trust	5,000	–	5,000
Sussex Community Foundation	–	750	750
Chalk Cliff Trust	–	–	–
Brighton & Hove City Council	–	–	–
Fonhill Foundation	1,500	1,750	3,250
The Brad Phillips Charitable Trust	2,000	–	2,000
Other < £1,000	–	–	–
Allington Trust	–	18,750	18,750
Pebble Trust	4,000	–	4,000
THE B&H SRS Soiree Rotary	2,300	–	2,300
Natural England	1,900	–	1,900
	<u>47,088</u>	<u>21,250</u>	<u>68,338</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	24,617	–	24,617
Grants			
Eleanor Hamilton Educational Trust	5,000	–	5,000
Sussex Community Foundation	4,768	5,000	9,768
Chalk Cliff Trust	–	5,000	5,000
Brighton & Hove City Council	–	7,100	7,100
Fonhill Foundation	–	6,500	6,500
The Brad Phillips Charitable Trust	–	–	–
Other < £1,000	–	200	200
Allington Trust	–	10,000	10,000
Pebble Trust	–	4,200	4,200
THE B&H SRS Soiree Rotary	–	–	–
Natural England	–	–	–
	<u>34,385</u>	<u>38,000</u>	<u>72,385</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other trading activity	<u>26,293</u>	<u>26,293</u>	<u>32,855</u>	<u>32,855</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Interest receivable	<u>125</u>	<u>125</u>	<u>7</u>	<u>7</u>

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Costs of raising donations and legacies - Donations	<u>240</u>	<u>240</u>	<u>100</u>	<u>100</u>

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Staff Costs	64,881	18,750	83,631
Activities	6,285	2,500	8,785
Support costs	9,498	–	9,498
	<u>80,664</u>	<u>21,250</u>	<u>101,914</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff Costs	44,995	35,200	80,195
Activities	6,086	2,800	8,886
Support costs	1,879	6,026	7,905
	<u>52,960</u>	<u>44,026</u>	<u>96,986</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Staff Costs	83,631	–	83,631	80,195
Activities	8,785	–	8,785	8,886
Governance	–	989	989	674
Finance	–	4,484	4,484	3,290
Property	–	3,825	3,825	3,537
Governance costs	–	200	200	404
	<u>92,416</u>	<u>9,498</u>	<u>101,914</u>	<u>96,986</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2024 £	Total 2023 £
Premises	4,226	4,226	–
General office	(3,006)	(3,006)	–
Finance costs	4,151	4,151	–
	<u>5,371</u>	<u>5,371</u>	<u>–</u>

12. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2024 £	2023 £
Depreciation of tangible fixed assets	<u>408</u>	<u>510</u>

13. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>799</u>	<u>–</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024 £	2023 £
Wages and salaries	<u>83,569</u>	<u>77,767</u>

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Administrative staff	1	1
Support workers	<u>2</u>	<u>2</u>
	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2023 and 31 March 2024	<u>8,429</u>	<u>8,429</u>
Depreciation		
At 1 April 2023	6,797	6,797
Charge for the year	<u>408</u>	<u>408</u>
At 31 March 2024	<u>7,205</u>	<u>7,205</u>
Carrying amount		
At 31 March 2024	<u>1,224</u>	<u>1,224</u>
At 31 March 2023	<u>1,632</u>	<u>1,632</u>

17. Debtors

	2024 £	2023 £
Trade debtors	3,565	3,880
Prepayments and accrued income	<u>715</u>	<u>715</u>
	<u>4,280</u>	<u>4,595</u>

18. Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	283	305
Accruals and deferred income	19,549	19,759
Social security and other taxes	526	568
Other creditors	<u>3,077</u>	<u>3,077</u>
	<u>23,435</u>	<u>23,709</u>

19. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	2024 £	2023 £
Included in provisions (note 20)	<u>232</u>	<u>310</u>

The deferred tax account consists of the tax effect of timing differences in respect of:

	2024 £	2023 £
Accelerated capital allowances	<u>232</u>	<u>310</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Provisions

	Deferred tax (note 19) £
At 1 April 2023	310
Charge against provision	<u>(78)</u>
At 31 March 2024	<u>232</u>

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024 £
General funds	<u>7,333</u>	<u>73,506</u>	<u>(80,904)</u>	<u>(65)</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>(6,854)</u>	<u>67,247</u>	<u>(53,060)</u>	<u>7,333</u>

Restricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund	–	2,500	(2,500)	–
Allington Trust	–	<u>18,750</u>	<u>(18,750)</u>	–
	<u>–</u>	<u>21,250</u>	<u>(21,250)</u>	<u>–</u>

	At 1 April 2022	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund	6,026	38,000	(44,026)	–
Allington Trust	–	–	–	–
	<u>6,026</u>	<u>38,000</u>	<u>(44,026)</u>	<u>–</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,224	–	1,224
Current assets	3,628	18,750	22,378
Creditors less than 1 year	(4,685)	(18,750)	(23,435)
Provisions	(232)	–	(232)
Net liabilities	<u>(65)</u>	<u>–</u>	<u>(65)</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,632	–	1,632
Current assets	10,720	19,000	29,720
Creditors less than 1 year	(4,709)	(19,000)	(23,709)
Provisions	(310)	–	(310)
Net liabilities	<u>7,333</u>	<u>–</u>	<u>7,333</u>

MOULSECOOMB FOREST GARDEN AND WILDLIFE PROJECT

England & Wales - Charity number 1120073

Accounts

COMPANY REGISTRATION NUMBER: 04334389
CHARITY REGISTRATION NUMBER: 1120073

Moulsecoomb Forest Garden and Wildlife Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name Moulsecoomb Forest Garden and Wildlife Project
Charity registration number 1120073
Company registration number 04334389
Principal office and registered office Community Base
113 Queens Road
Brighton
BN1 3XG

The trustees

Mr D Graham-Cameron
Ms S P Howells
Ms J A Shergold
Mr M D Ardron
Ms R Bicker
Mr R Blackman
Ms R Smart

Company secretary Mr D Graham-Cameron

Independent examiner N J Cadwallader FCCA For and On Behalf of David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 5th December 2001, and registered as a charity on 13th July 2007. The charity is governed under its Constitution, adopted 13th July 2007, and its Memorandum and Articles of Association incorporated 5 December 2001, as amended 12 December 2006. Under its Constitution, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one-year term. New Trustees can also be co-opted at a General Meeting. Trustees also act in the capacity of Company Directors.

The charity is run by the Trustees who are either long term volunteers or people chosen for their expertise and knowledge. In addition to the AGM, the Trustees meet at least four times per year to receive operational reports, review and agree policies and procedures, and address issues around strategic planning, risk management and finances. They delegate the management of the charity to the Project Manager who is responsible for the day to day running of the charity, including the management of personnel, the allotment, and all charitable activities.

EMPLOYEES AND TRUSTEES

The charity employs two paid members of staff: Pat Beach who works as our Outdoor Educational/Therapeutic Practitioner and Instructor; and Project Manager Warren Carter. They are supported by the services of a small group of professional freelancers with specialist fields of expertise.

We have a regular cook every Tuesday and Friday (Jo Pearson) and a volunteer garden co-ordinator (Daisy Brown) on a Tuesday and on a Thursday at Moulsecomb Primary.

The charity is governed by seven volunteer Trustees: Susie, Julie, Duncan, Mick, Rachel, Ruth and Ross who between them have many years' experience of volunteering and working with the Moulsecomb Forest Garden, and are sympathetic and fully engaged with the ethos and continuing development of the charity.

They meet as Trustees with the Project Manager at least four times a year to oversee the management of the project and site, to ensure that policies and procedures remain current and that the wider responsibilities of ensuring regulatory and financial compliance are adhered to.

Trustees are in regular communication, and support behind-the-scenes in various functions including financial, admin, PR and HR.

Several of the Trustees regularly attend as garden volunteers at the allotment site, so they are both visible and easily accessible to staff and service users.

The staff meet regularly to plan and review current work, and we hold regular forest garden 'user group' forums where everyone is invited to discuss their views about how things work for them - in the spirit of continual improvement. We regularly review our suite of policies that inform the running of the project, including our governance structure, which can all be found on our website.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TRUSTEES

Duncan Granham-Cameron: "From a career background in IT and communications I now work as a professional archaeologist. I first became a volunteer in 2002 shortly after I moved to Brighton and soon after I joined the Management Committee before becoming a Trustee when I helped to convert the organisation into a Charity. As well as playing an active role in hands-on volunteering at the garden whenever my work allows, I manage the day to day financial transactions and provide other administrative support from home."

Susie Howells: "With a 25-year background in environmental management, sustainability and corporate responsibility in both private and public sectors, since 2018 I've been partnership manager for a groundwater quality project, as well as my own sustainability business. I started volunteering at the Forest Garden in 2012 and have never looked back. Now chair of Trustees, I support the team's work with anything from general weeding, to building up networks and support for our work across the city, to updating our governance and policy framework to make sure we all work safely and effectively. I usually come up every week, and it's a real boost to work outside - and with some amazing people."

Julie Shergold: "I've been a Bookkeeper for over 25 years, working with Voluntary Groups both as an Employee and as a Trustee. As Treasurer for the Forest Garden I keep the accounts up to date on a monthly basis and prepare the financial details for this report and am proud to be part of such a brilliant project."

Rachel Bicker: "As a lifelong wildlife enthusiast, the conservation of nature and green spaces is a bit part of my ethos. I gained a BSc in Zoology and a Masters of Biological Sciences Research before going on to work in the wildlife conservation sector. As a biodiversity consultant for Gatwick Airport I work in a highly dynamic environment with high potential for human and wildlife conflict, fortunately I play a positive role in preventing and alleviating issues. I was introduced to the garden in in 2017 by chair of trustees Susie, and I became a trustee in late 2018. I was highly impressed by the way the garden was being run and the consideration given for wildlife. The diversity of species occurring on site is very high and marks it as an important green space within Brighton. My goal is to help record as many plant, animal and fungi species on site as possible in order to best inform the site activities, for maximising the benefits to wildlife."

Mick Ardron: "I have been employed by Brighton and Hove City Council for over 22 years working in a small team supporting people with learning disabilities in their own homes. Over that time one of the biggest problems I have encountered is that large numbers of people with learning disabilities are isolated and seem to have no sense of belonging in the community. Many experience mental health issues as a result of this and lead unfulfilling lives not being able to reach their potential. Since November 2015 I have been volunteering at the Moulsecoomb Forest Garden and I have been incredibly impressed by such a resource for people with learning disabilities and other people with or without disabilities come together doing such meaningful activities in a welcoming, non-judgmental, fun environment. Here people are encouraged to develop their skills, meet other people in a relaxed, beautiful environment which is truly community based."

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Ross Blackman has worked for a national charity providing debt advice for the last 13 years. He has found most of his clients have some element of mental health problems and wanted to do more to help support excluded members of our community. He has a particular interest in the outdoors and how woodlands provide a sanctuary for us all. He also likes cups of tea. "I was looking for a new challenge and found the forest garden. I was impressed by how at the garden all are accepted for what they have to offer, and the focus is on working together to achieve the goal with everyone playing their part. I am proud to be involved in such a fun, positive, inclusive, organisation."

Ruth Smart is a project co-ordinator at the Brighton & Hove Food Partnership, and our newest trustee, having been elected to the board of trustees in 2022. When not eating/growing/talking about food, she can be found either climbing some rock, or organising DJ workshops and gigs for the city's women + gender minority community.

"With the excuse that I haven't gotten used to the chalky soil in Brighton yet and thus can't grow food in my own garden, I started volunteering for the Forest Garden in 2022, supporting other people to plant food in chalky soil. Before getting involved at the garden, I spent many years volunteering in community kitchens, food banks, and gardens in Sheffield. I really think there's something special at Moulsecoomb Forest Garden, and would love to see more people know about the amazing work that goes on here".

Objectives and activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. 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 2015).

OBJECTIVES AND ACTIVITIES

The Moulsecoomb Forest Garden and Wildlife Project is a small Brighton-based charity. Our project has two distinct strands: working with schools to provide an alternative route to pupils who struggle in a typical classroom setting; and running a genuinely inclusive community garden, involving people of all abilities and from all backgrounds: gardening, cooking and working together.

AIMS

1. To promote sustainable development for the benefit of the public by the relief of poverty and improvement of conditions of life in socially or economically disadvantaged communities; and promoting sustainable means of achieving economic and social growth and regeneration
2. To advance the education of the public in the subject of sustainable development and to provide education and training where needed in promotion of sustainable development projects.
3. To conduct research into sustainable development and to disseminate the useful results of such research for the public benefit. Sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

OBJECTIVES

The principal objectives of the charity are to:

1. Reduce anti-social behaviour by involving excluded pupils in the running of the garden.
2. Improve community health by offering free, organic and locally grown vegetables to low income families.
3. Enhance skills and employability by offering practical based training and volunteering opportunities.
4. Get children involved in planting, growing and eating healthy food, and respecting nature and the environment.
5. Create and enhance wildlife habitats, protecting biodiversity including heritage vegetable varieties.
6. Promote sustainable lifestyles, by encouraging and educating people about composting and the benefits of organic gardening and locally produced food.

VALUES

The Moulsecoomb Forest Garden and Wildlife project was established in 1994. Set on the outskirts of Brighton in a large community garden, our project has two distinct strands. Regular workdays on our nine allotments cater for up to 70 people and 70 pupils a week offering qualifications to young people who may not otherwise have the opportunity.

This process, which can be learner-led, underpins the student's sense of wellbeing and overall positive learning experience. It demands a holistic overview, close communication with schools, key workers, parents and carers, and regular handover and feedback of information, backed up by progress reports tracking individual aims and objectives. Responsibility, trust and eventually leadership play a big role in personal development.

Our therapeutic process engages young people diagnosed with learning difficulties such as Autism, Asperger Syndrome, Dyslexia and ADHD, who have had challenges in life, or who might have behavioural or mental health issues. Using a therapeutic approach, these experiences and skills are transferable and can be integrated into other areas of life. In our experience applying this process and creating a safe space helps students to become more settled, both in school and at home. Both these strands come together during our open days where everyone showcases our work to the wider community. Where bonds are built, barriers come down and prejudices challenged, making the Forest Garden an important part of the social glue that binds communities together.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

ACTIVITIES AND ACHIEVEMENTS

It's not just about the numbers but here's a few figures that shine a light on what we do.

It cost just £7,580 a month to keep the Forest Garden going. For that we deliver:

- Two weekly work days at the garden which over 50 people attend, the majority with learning disabilities. Everyone gets a tasty, nutritious home-cooked lunch to say thank you for volunteering
- Outdoor one-to-one education for pupils struggling at school at the garden
- Working with 32 pupils a week at Brighton Aldridge Community Academy (BACA)
- 30 pupils a week at Moulsecoomb Primary

Plus school trips, and an endless stream of visitors from other community gardens, students, researchers and more looking at the benefits of outdoor learning. But these numbers mean nothing, without the stories behind them. One achievement I'm really proud of is the way the garden provides opportunities to people who often find doors slammed shut in their faces.

A from St. Johns College worked with Jo cooking meals on a Friday, and they said: "I went on a Friday for about 6 months. I got to know all the volunteers and learners really well and they are very friendly as it is such a relaxed atmosphere. I was cooking on an open fire in all kinds of weather. It was such a good experience, my time at Forest Garden made me more confident and independent. I really enjoyed it. I would recommend it to others. It's been a good opportunity to learn new skills that will stay with me for life."

The pupils we work with struggle in the classroom but often excel outside, gaining confidence in their abilities and earning qualifications.

One of these is H. 'H has a natural, mature approach to working with tools, stays focused when learning something new, listens to instructions and asks questions if he doesn't understand. He has a great ethic of not giving up and problem solving, plus a real passion for working outdoors, turning up to the sessions whatever the weather. He has also shown enthusiasm in working towards a qualification. H has a friendly personality showing a depth of understanding towards others at the project, always polite, a good ambassador for BACA."

What's more telling is the response from the head of BACA "Since working with Moulsecoomb Forest Garden, H has shown a complete change in both his maturity and the way he responds to both adults and students. The mentoring and 1-1 support provided has not only improved his confidence, but also his skillset. Without this programme, this student would be excluded from education." With many pupils struggling to find volunteer opportunities as part of the Duke of Edinburgh awards, we will be running sessions at the garden to help them complete them - with H helping us lead those sessions.

One young woman came to us from the Restorative Justice programme. Although her domestic situation has become more turbulent and she is now in care, her time at the project has gone from strength to strength. "Whereas initially she was indifferent and unengaged, she is now so enthusiastic, always comes for the session and interacts with all our volunteers, most who have learning difficulties. She now works hard with any given instruction, gardening or helping cook and she is completing an AQA qualification which is very helpful as she hasn't spent much of the last year in formal education." E will be helping us with this year's Easter holiday scheme.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

We've been working with a young lad in Year 3 from Moulsecoomb Primary. He loves coming to the Forest Garden, always getting stuck in with a big smile on his face. But as soon as I take him back to school, his demeanour changes. It's not the school's fault, but an education system that is an outdated academic straitjacket trying to fit far too many square pegs into round holes.

We can provide the opportunity for those pupils to learn critical skills, and while demand for our outdoor education is growing, it's very frustrating that we haven't got the resources to meet that demand. Because given the chance, these youngsters are the environmentalists, countryside rangers, wildlife conservationists and outdoor teachers of the future.

Routes into the world of wildlife conservation are limited, and many do not have the family help, connections or financial support that others benefit from. To this end we have been working with colleges and other providers to offer apprenticeships and training to get them a foothold in conservation.

In the garden itself, thanks to an army of grafters, we transformed the area opposite the cabin which is now flat, has bespoke tables, flower beds - and amazing view across the valley. It had its debut at our open day in July, which was the best ever, with our volunteers and pupils running the gate, doing tours and helping with the cafe. The new space means we can accommodate school trips during workdays with the aim of getting every year group at Moulsecoomb Primary visiting at least twice a year, building on the skills and knowledge they learn from us when we work at the school on Thursdays, bringing their curriculum subjects to life. We have also revamped our sensory garden for volunteers who need a quieter space to work and put in hand railings around the place to help with access.

We have spent this year working on income generating schemes, focusing on hiring our space, volunteer contributions, our Friends of the Forest Garden scheme and other donations. This is important in our financial sustainability, and this together with income from the services we provide to schools and continuing to build strong relationships with funding organisations has strengthened our financial stability for the coming few years.

We ran Easter and summer holiday schemes for Moulsecoomb Primary children. We've had ducks hiding in our pond, the Carers' Centre using the place for play therapy for children in care, people hiring us for lunch clubs, a festival show and finally our end of year Christmas party with over 50 people enjoying dinner thanks to our cook and a veg chopping army of volunteers.

Thanks to our team, we always look to improve what we do. Our Trustees and staff work brilliantly together to make the Forest Garden a continued success, well-respected and well-connected across the wider community.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

Remuneration of Trustees During the year ending 31st March 2023 the Trustees of the charity performed their roles as Trustees in a voluntary capacity. No Trustees received any remuneration or expenses.

Funds Held as Custodian Trustee on Behalf of Others

We do not hold any funds as custodian trustee for any other individuals or organisations.

Reserves policy

The Trustees wish to maintain a level of reserves that would ensure the stability of the charity in the medium term, whilst maximizing the use of the charity's resources towards its charitable objectives. Therefore, they will seek to maintain adequate unrestricted funds which are not committed or invested in tangible fixed assets. The charity is committed to building a level of reserves which represent 3 months running costs.

Investment Policy

The charity has no investments other than its savings account with Triodos Bank

Small company provisions

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

The trustees' annual report was approved on 5th October '23 and signed on behalf of the board of trustees by:



Mr D Graham-Cameron
Charity Secretary

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moulsecoomb Forest Garden and Wildlife Project

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Moulsecoomb Forest Garden and Wildlife Project ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moulsecoomb Forest Garden and Wildlife Project *(continued)*

Year ended 31 March 2023

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.



N J Cadwallader FCCA
For and On Behalf of
David Cadwallader & Co Limited
Independent Examiner

Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

17 October 2023

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds	2023 Restricted funds	Total funds	2022 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	34,385	38,000	72,385	48,201
Charitable activities	6	32,855	–	32,855	24,940
Investment income	7	7	–	7	8
Total income		<u>67,247</u>	<u>38,000</u>	<u>105,247</u>	<u>73,149</u>
Expenditure					
Expenditure on raising funds:					
Costs of raising donations and legacies	8	100	–	100	–
Expenditure on charitable activities	9,10	52,960	44,026	96,986	96,470
Total expenditure		<u>53,060</u>	<u>44,026</u>	<u>97,086</u>	<u>96,470</u>
Net income/(expenditure) and net movement in funds					
		<u>14,187</u>	<u>(6,026)</u>	<u>8,161</u>	<u>(23,321)</u>
Reconciliation of funds					
Total funds brought forward		(6,854)	6,026	(828)	22,493
Total funds carried forward		<u>7,333</u>	<u>–</u>	<u>7,333</u>	<u>(828)</u>

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

The notes on pages 14 to 23 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	1,632	2,142
Current assets			
Debtors	16	4,595	1,395
Cash at bank and in hand		25,125	19,703
		29,720	21,098
Creditors: amounts falling due within one year	17	23,709	23,661
		6,011	(2,563)
Net current assets		7,643	(421)
Total assets less current liabilities			
		310	407
Provisions	19		
		7,333	(828)
Net assets			
Funds of the charity			
Restricted funds		–	6,026
Unrestricted funds		7,333	(6,854)
Total charity funds	21	7,333	(828)

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 14 to 23 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on ~~30 October 22~~ 31 March 23 and are signed on behalf of the board by:



Mr D Graham-Cameron
Charity Secretary

The notes on pages 14 to 23 form part of these financial statements.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Community Base, 113 Queens Road, Brighton, BN1 3XG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Charitable Company is limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	24,617	–	24,617

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Eleanor Hamilton Educational Trust	5,000	–	5,000
Sussex Community Foundation	4,768	5,000	9,768
Chalk Cliff Trust	–	5,000	5,000
Brighton & Hove City Council	–	7,100	7,100
Fonthill Foundation	–	6,500	6,500
Ernest Kleinwort Charitable Trust	–	–	–
Other < £1,000	–	200	200
Allington Trust	–	10,000	10,000
Pebble Trust	–	4,200	4,200
Kickstarter	–	–	–
B&H Rotary Club	–	–	–
Government grant income	–	–	–
	<u>34,385</u>	<u>38,000</u>	<u>72,385</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	12,419	–	12,419
Grants			
Eleanor Hamilton Educational Trust	5,000	2,000	7,000
Sussex Community Foundation	–	1,000	1,000
Chalk Cliff Trust	–	–	–
Brighton & Hove City Council	–	–	–
Fonthill Foundation	–	–	–
Ernest Kleinwort Charitable Trust	–	2,000	2,000
Other < £1,000	–	–	–
Allington Trust	–	10,000	10,000
Pebble Trust	–	4,000	4,000
Kickstarter	–	7,265	7,265
B&H Rotary Club	–	2,500	2,500
Government grant income	–	2,017	2,017
	<u>17,419</u>	<u>30,782</u>	<u>48,201</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other trading activity	<u>32,855</u>	<u>32,855</u>	<u>24,940</u>	<u>24,940</u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Interest receivable	7	7	8	8

8. Costs of raising donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Costs of raising donations and legacies - Donations	100	100	—	—

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Staff Costs	44,995	35,200	80,195
Activities	6,086	2,800	8,886
Support costs	1,879	6,026	7,905
	<u>52,960</u>	<u>44,026</u>	<u>96,986</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Staff Costs	50,189	28,282	78,471
Activities	4,197	2,500	6,697
Support costs	11,302	—	11,302
	<u>65,688</u>	<u>30,782</u>	<u>96,470</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Staff Costs	80,195	—	80,195	78,471
Activities	8,886	—	8,886	6,697
Governance	—	674	674	1,144
Finance	—	3,290	3,290	3,887
Property	—	3,537	3,537	5,897
Governance costs	—	404	404	374
	<u>89,081</u>	<u>7,905</u>	<u>96,986</u>	<u>96,470</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	510	681

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	—	744

13. Staff costs

The average head count of employees during the year was 2 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Administrative staff	1	1
Support workers	1	2
	<u>2</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2022 and 31 March 2023	8,429	8,429
Depreciation		
At 1 April 2022	6,287	6,287
Charge for the year	510	510
At 31 March 2023	<u>6,797</u>	<u>6,797</u>
Carrying amount		
At 31 March 2023	<u>1,632</u>	<u>1,632</u>
At 31 March 2022	<u>2,142</u>	<u>2,142</u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Debtors

	2023	2022
	£	£
Trade debtors	3,880	680
Prepayments and accrued income	715	715
	<u>4,595</u>	<u>1,395</u>

17. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	305	571
Accruals and deferred income	19,759	20,144
Social security and other taxes	568	508
Other creditors	3,077	2,438
	<u>23,709</u>	<u>23,661</u>

18. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	2023	2022
	£	£
Included in provisions (note 19)	<u>310</u>	<u>407</u>

The deferred tax account consists of the tax effect of timing differences in respect of:

	2023	2022
	£	£
Accelerated capital allowances	<u>310</u>	<u>407</u>

19. Provisions

	Deferred tax (note 18)
	£
At 1 April 2022	407
Charge against provision	(97)
At 31 March 2023	<u>310</u>

20. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023	2022
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>—</u>	<u>2,017</u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
General funds	(6,854)	67,247	(53,060)	7,333

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	16,467	42,367	(65,688)	(6,854)

Restricted funds

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	6,026	38,000	(44,026)	–

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Restricted Fund	6,026	30,782	(30,782)	6,026

22. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	1,632	–	1,632
Current assets	10,720	19,000	29,720
Creditors less than 1 year	(4,709)	(19,000)	(23,709)
Provisions	(310)	–	(310)
Net assets	7,333	–	7,333

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	2,142	–	2,142
Current assets	(4,328)	25,426	21,098
Creditors less than 1 year	(4,261)	(19,400)	(23,661)
Provisions	(407)	–	(407)
Net assets	(6,854)	6,026	(828)

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations		
Eleanor Hamilton Educational Trust	24,617	12,419
Sussex Community Foundation	5,000	7,000
Chalk Cliff Trust	9,768	1,000
Brighton & Hove City Council	5,000	–
Fonthill Foundation	7,100	–
Ernest Kleinwort Charitable Trust	6,500	–
Other < £1,000	–	2,000
Allington Trust	200	–
Pebble Trust	10,000	10,000
Kickstarter	4,200	4,000
B&H Rotary Club	–	7,265
Government grant income	–	2,500
	–	2,017
	<u>72,385</u>	<u>48,201</u>
Charitable activities		
Other trading activity	32,855	24,940
Investment income		
Interest receivable	7	8
Total income	<u><u>105,247</u></u>	<u><u>73,149</u></u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Costs of raising donations and legacies		
Other office costs	100	—
Expenditure on charitable activities		
Purchases	8,886	6,647
Wages and salaries	77,767	80,571
Rent	—	(2,100)
Repairs and maintenance	—	50
Insurance	3,027	5,216
Other motor/travel costs	6	746
Legal and professional fees	2,428	604
Telephone	1,392	1,943
Other office costs	2,089	1,604
Depreciation	510	681
Deferred Tax	307	245
Bank Charges	456	175
Refreshments	9	27
Postage	109	61
	<u>96,986</u>	<u>96,470</u>
Total expenditure	<u>97,086</u>	<u>96,470</u>
Net income/(expenditure)	<u>8,161</u>	<u>(23,321)</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Costs of raising donations and legacies		
Costs of raising donations and legacies - Donations		
Donations - other office costs	100	—
	<u> </u>	<u> </u>
Costs of raising donations and legacies	<u>100</u>	<u>—</u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Staff Costs		
Activities undertaken directly		
Wages	77,767	80,571
Rent	–	(2,100)
Legal and professional fees	2,428	–
	<u>80,195</u>	<u>78,471</u>
Activities		
Activities undertaken directly		
Purchases	8,886	6,647
Repairs & maintenance	–	50
	<u>8,886</u>	<u>6,697</u>
Governance		
Support costs		
Accountancy	771	1,273
Deferred Tax	(97)	(129)
	<u>674</u>	<u>1,144</u>
Finance		
Support costs		
Travel	6	746
Legal and professional fees	–	604
Telephone	621	670
Other	2,089	1,604
Bank Charges	456	175
Refreshments	9	27
Postage	109	61
	<u>3,290</u>	<u>3,887</u>
Property		
Support costs		
Insurance	3,027	5,216
Depreciation	510	681
	<u>3,537</u>	<u>5,897</u>
Governance costs		
Entertainment	404	374
	<u>404</u>	<u>374</u>
Expenditure on charitable activities	<u>96,986</u>	<u>96,470</u>

MOULSECOOMB FOREST GARDEN AND WILDLIFE PROJECT

England & Wales - Charity number 1120073

Accounts

COMPANY REGISTRATION NUMBER: 04334389
CHARITY REGISTRATION NUMBER: 1120073

Moulsecoomb Forest Garden and Wildlife Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2022

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Moulsecomb Forest Garden and Wildlife Project

Charity registration number 1120073

Company registration number 04334389

Principal office and registered office Community Base
113 Queens Road
Brighton
BN1 3XG

The trustees

Mr D Graham-Cameron
Ms S P Howells
Ms J A Shergold
Mr M D Ardron
Ms R Bicker
Mr R Blackman

Company secretary Mr D Graham-Cameron

Independent examiner N J Cadwallader FCCA For and On Behalf of David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 5th December 2001, and registered as a charity on 13th July 2007. The charity is governed under its Constitution, adopted 13th July 2007, and its Memorandum and Articles of Association incorporated 5 December 2001, as amended 12 December 2006. Under its Constitution, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one-year term. New Trustees can also be co-opted at a General Meeting. Trustees also act in the capacity of Company Directors.

The charity is run by the Trustees who are either long term volunteers or people chosen for their expertise and knowledge. In addition to the AGM, the Trustees meet at least four times per year to receive operational reports, review and agree policies and procedures, and address issues around strategic planning, risk management and finances. They delegate the management of the charity to the Project Manager who is responsible for the day to day running of the charity, including the management of of personnel, the allotment, and all charitable activities.

EMPLOYEES AND TRUSTEES

The charity employs two paid members of staff: Pat Beach who works as our Outdoor Educational/Therapeutic Practitioner and Instructor; and Project Manager Warren Carter. They are supported by the services of a small group of professional freelancers with specialist fields of expertise.

We have a regular cook every Tuesday and Friday (Jo Pearson) and a volunteer garden co-ordinator (Daisy Brown) on a Tuesday and on a Thursday at Moulsecoomb Primary.

The charity is governed by six volunteer Trustees: Susie, Julie, Duncan, Mick, Rachel and Ross who between them have many years' experience of volunteering and working with the Moulsecoomb Forest Garden, and are sympathetic and fully engaged with the ethos and continuing development of the charity.

They meet as Trustees with the Project Manager at least four times a year to oversee the management of the project and site, to ensure that policies and procedures remain current and that the wider responsibilities of ensuring regulatory and financial compliance are adhered to.

Trustees are in regular communication, and support behind-the-scenes in various functions including financial, admin, PR and HR.

Several of the Trustees regularly attend as garden volunteers at the allotment site, so they are both visible and easily accessible to staff and service users.

The staff meet regularly to plan and review current work, and we hold regular forest garden 'user group' forums where everyone is invited to discuss their views about how things work for them - in the spirit of continual improvement. We regularly review our suite of policies that inform the running of the project, including our governance structure, which can all be found on our website.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

TRUSTEES

Duncan Granham-Cameron: "From a career background in IT and communications I now work as a professional archaeologist. I first became a volunteer in 2002 shortly after I moved to Brighton and soon after I joined the Management Committee before becoming a Trustee when I helped to convert the organisation into a Charity. As well as playing an active role in hands-on volunteering at the garden whenever my work allows, I manage the day to day financial transactions and provide other administrative support from home."

Susie Howells: "With a 25-year background in environmental management, sustainability and corporate responsibility in both private and public sectors, since 2018 I've been partnership manager for a groundwater quality project, as well as my own sustainability business. I started volunteering at the Forest Garden in 2012 and have never looked back. Now chair of Trustees, I support the team's work with anything from general weeding, to building up networks and support for our work across the city, to updating our governance and policy framework to make sure we all work safely and effectively. I usually come up every week, and it's a real boost to work outside - and with some amazing people."

Julie Shergold: "I've been a Bookkeeper for over 25 years, working with Voluntary Groups both as an Employee and as a Trustee. As Treasurer for the Forest Garden I keep the accounts up to date on a monthly basis and prepare the financial details for this report and am proud to be part of such a brilliant project."

Rachel Bicker: "As a lifelong wildlife enthusiast, the conservation of nature and green spaces is a bit part of my ethos. I gained a BSc in Zoology and a Masters of Biological Sciences Research before going on to work in the wildlife conservation sector. As a biodiversity consultant for Gatwick Airport I work in a highly dynamic environment with high potential for human and wildlife conflict, fortunately I play a positive role in preventing and alleviating issues. I was introduced to the garden in 2017 by chair of trustees Susie, and I became a trustee in late 2018. I was highly impressed by the way the garden was being run and the consideration given for wildlife. The diversity of species occurring on site is very high and marks it as an important green space within Brighton. My goal is to help record as many plant, animal and fungi species on site as possible in order to best inform the site activities, for maximising the benefits to wildlife."

Mick Ardron: "I have been employed by Brighton and Hove City Council for over 22 years working in a small team supporting people with learning disabilities in their own homes. Over that time one of the biggest problems I have encountered is that large numbers of people with learning disabilities are isolated and seem to have no sense of belonging in the community. Many experience mental health issues as a result of this and lead unfulfilling lives not being able to reach their potential. Since November 2015 I have been volunteering at the Moulsecomb Forest Garden and I have been incredibly impressed by such a resource for people with learning disabilities and other people with or without disabilities come together doing such meaningful activities in a welcoming, non-judgmental, fun environment. Here people are encouraged to develop their skills, meet other people in a relaxed, beautiful environment which is truly community based."

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Ross Blackman has worked for a national charity providing debt advice for the last 13 years. He has found most of his clients have some element of mental health problems and wanted to do more to help support excluded members of our community. He has a particular interest in the outdoors and how woodlands provide a sanctuary for us all. He also likes cups of tea. "I was looking for a new challenge and found the forest garden. I was impressed by how at the garden all are accepted for what they have to offer, and the focus is on working together to achieve the goal with everyone playing their part. I am proud to be involved in such a fun, positive, inclusive, organisation."

Objectives and activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. 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 2015).

OBJECTIVES AND ACTIVITIES

The Moulsecomb Forest Garden and Wildlife Project is a small Brighton-based charity. Our project has two distinct strands: working with schools to provide an alternative route to pupils who struggle in a typical classroom setting; and running a genuinely inclusive community garden, involving people of all abilities and from all backgrounds: gardening, cooking and working together.

AIMS

1. To promote sustainable development for the benefit of the public by the relief of poverty and improvement of conditions of life in socially or economically disadvantaged communities; and promoting sustainable means of achieving economic and social growth and regeneration
2. To advance the education of the public in the subject of sustainable development and to provide education and training where needed in promotion of sustainable development projects.
3. To conduct research into sustainable development and to disseminate the useful results of such research for the public benefit. Sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

OBJECTIVES

The principal objectives of the charity are to:

1. Reduce anti-social behaviour by involving excluded pupils in the running of the garden.
 2. Improve community health by offering free, organic and locally grown vegetables to low income families.
 3. Enhance skills and employability by offering practical based training and volunteering opportunities.
 4. Get children involved in planting, growing and eating healthy food, and respecting nature and the environment.
 5. Create and enhance wildlife habitats, protecting biodiversity including heritage vegetable varieties.
 6. Promote sustainable lifestyles, by encouraging and educating people about composting and the benefits of organic gardening and locally produced food.
-

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

VALUES

The Moulsecomb Forest Garden and Wildlife project was established in 1994. Set on the outskirts of Brighton in a large community garden, our project has two distinct strands. Regular workdays on our nine allotments cater for up to 70 people and 70 pupils a week offering qualifications to young people who may not otherwise have the opportunity.

This process, which can be learner-led, underpins the student's sense of wellbeing and overall positive learning experience. It demands a holistic overview, close communication with schools, key workers, parents and carers, and regular handover and feedback of information, backed up by progress reports tracking individual aims and objectives. Responsibility, trust and eventually leadership play a big role in personal development.

Our therapeutic process engages young people diagnosed with learning difficulties such as Autism, Asperger Syndrome, Dyslexia and ADHD, who have had challenges in life, or who might have behavioural or mental health issues. Using a therapeutic approach, these experiences and skills are transferable and can be integrated into other areas of life. In our experience applying this process and creating a safe space helps students to become more settled, both in school and at home. Both these strands come together during our open days where everyone showcases our work to the wider community. Where bonds are built, barriers come down and prejudices challenged, making the Forest Garden an important part of the social glue that binds communities together.

ACHIEVEMENTS AND PERFORMANCE

ACTIVITIES AND ACHIEVEMENTS

Highlights of our year have included seeing more young people do well and thrive in our environment, strengthening relationships with schools and other great community partnerships, upgrading the garden to offer more flexibility for people to work, sit and socialise together, extending our wildlife observations across adjacent sites and involving more local people; and some outstanding outdoor cooking.

It's the stories that paint a picture and make a place special.

Where people use the garden as a stepping stone to further training and work, building their confidence and skills. "Forest Garden has helped me so much, giving me a purpose, somewhere to go during this pandemic, as well as for others, giving them a few hours away to embrace this little haven." After years unemployed J is now back in full time employment.

Where we can support youngsters struggling in mainstream education. A teacher at Brighton Aldridge Academy told us: "It has made a huge difference to C's self-esteem and confidence. It would be wonderful for other students to have the same opportunity, as I don't think we can underestimate the impact this has on our young people by giving them new skills and experiences outside of school, as well as achievements in an area which is not necessarily academic."

Where we look beyond people's disabilities and get everyone to work to the best of their abilities. An older ex builder and former addict and a younger lad with Down Syndrome building a fantastic relationship, with the young lad being encouraged to work hard and get stuck in while learning new skills. This has led him to start working at the Wood Recycling Project and the Green Centre in Brighton, as well as the Forest Garden.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

We've been lucky that we work outside, with trustees and staff making the decision that people's mental health, especially those that live alone, was too important for us to close again due to Covid-19. So we rewrote risk assessments, limited numbers and have only supported those who are referrals from other organisations.

We never stopped working in schools in the pandemic, like the Brighton Aldridge Community Academy (BACA) where we not only work at school but offer one to one teaching at the garden to focus on qualifications.

G is currently taking his OCN level 1 qualification in Woodland Skills. This includes elements of natural history, woodland plants, trees and animals along with fire skills and woodland tool use. "G has the classic "cheeky chap" funny personality, which can sometimes mask the fact he really knows what he's talking about, particularly when it comes to the natural world." With conservation the second most white, middle-class occupation after farming, we will offer G the chance to work on our holiday schemes to gain valuable experience and help him get a foothold into conservation work.

Our deep roots stem from our work in the local community for 30 years, which means we can target and harass those that need support, but often don't ask for it and fall through the cracks. One young lad we'd worked with for over 4 years at Moulsecomb Primary as our head gardener was able to transition from 1-1 with our outdoor instructor at the garden thanks to BACA's flexibility. "A has a great sense of mechanical comprehension; he gets how things work. This in turn gives him a great sense of problem solving that goes beyond his years."

We are working with the Restorative Justice service to help teenagers out. One of those is constantly in trouble but her worker told us: "I have recently been bringing a young woman to the Forest Garden to complete some reparation work set as part of her referral order. When she attends the sessions, she is like a different person. It may be the only place that she is treated like the inquisitive, helpful young person she can be. It boosts her self-esteem by providing a space where she can be productive and helpful while also being able to express herself. The nature of the project means that there is little need to confine her or over-manage her ADHD. She loves it there."

We ran two summer holiday schemes for Moulsecomb Primary School pupils, one Easter scheme and managed to get most year groups to visit during the school day, so important when so many have missed out on school trips for the past couple of years. We welcomed Moulsecomb families to see the hundreds of frogs that were mating and spawning in our pond. One young pupil then immediately set about building a pond in her own garden and we supplied plants - and frogspawn.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022



We have continued to work outside at Moulsecomb Primary School helping to maintain the spectacular school grounds as well as enjoying the benefits such as harvesting and cooking the sweetcorn over a fire in their forest school. The school has the first rain garden in the city, thanks to The Aquifer Partnership, and the best chicken coop to go with it. With Mark and his chickens weaving their magic, it calms even the liveliest pupil. Once again Mark managed to conjure up a horse and cart to visit the children for Christmas, with children feeding the horse and visiting Santa in his iron age grotto - with Year 6 even getting a ride or two on the cart!

Our Tuesday and Friday work days are very busy but with limited numbers - which means we all have to work a bit harder! We've designed more areas for people to work, eat and socialise safely together in smaller groups. Jo Pearson now cooks both days and has been helping a young woman from St Johns to develop her cooking skills over the year. It's a pleasure to see how her confidence has grown. She's a star and we will be sorry when her assignment ends, but we know that our work with her has paved the way to her next steps.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Over the year the food has got better and better, as Jo scans the recipe books and always manages to make something amazing on a very tight budget. Highlights of the year have included the roasted cauliflower, sweet potato, spinach and chickpea bake (coated in lovely spices with coconut milk and lime); the paella and the amazing hearty soups, stews and curries, homemade breads and garden salads she creates, not to mention her legendary chutneys and pickles. Keep an eye on our social media for foodie updates.



Daisy and Warren have kept the garden looking good, and very productive and as well as feeding our own staff and volunteers we've been able to share our rhubarb, lettuces, beans and tomatoes with The Bevy's Friday Friends lunch club and other local groups.

We hosted a paid intern through the Kick Start Scheme, Anna, who worked both at the garden on work days and at the school on Thursdays. She also supported the holiday play schemes. This arrangement worked well for everyone, we valued Anna's insight and rapport with the volunteers, and we know that she will do well in her future career.

We brought our AGM forward so we could have it in The Bevy pub again outside. The Bevy is always so supportive - they even let a school chicken come along. We rounded off 2021 with an excellent outdoor Christmas lunch for all the staff, volunteers and a couple of special guests. And we finally had our 2019, and 2020 and 2021 Christmas team get together to say thanks to the staff and trustees.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022



Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

We now have a report on Home Farm Field - a field just above the garden - thanks to ecologist and trustee Rachel. She spent the year with various wildlife experts and locals mapping the area to see what wildlife and plant life live there, and coming up with a plan on how to increase the field's biodiversity. We are now working out, with other conservation groups, the best way to take this forward.



We are currently planning to make the area opposite the cabin flat so we can increase volunteer numbers safely and host educational visits more easily. It will also give us the chance to market the cabin and garden to groups to bring in extra income. This already happens on a small scale. The council's fostering team who run art workshops for children in care and their foster families, said "thank you again for a wonderful afternoon. It was wonderful doing things we just wouldn't think of doing. Thank you again from some happy carers and some tired children."

So despite all the challenges we have stayed busy and flexible and ready to take on challenges - all on a shoestring - and (mostly) with a smile on our faces.

Please support our work to help us to be as sustainable as the food we produce!

Follow us

" Facebook <https://www.facebook.com/moulsecoombforestgarden>

" Twitter @MFGWP

" Instagram @Moulsecoomb_Forest_Garden

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Financial review

Remuneration of Trustees During the year ending 31st March 2022 the Trustees of the charity performed their roles as Trustees in a voluntary capacity. No Trustees received any remuneration or expenses.

Funds Held as Custodian Trustee on Behalf of Others

We do not hold any funds as custodian trustee for any other individuals or organisations.

Reserves policy

The Trustees wish to maintain a level of reserves that would ensure the stability of the charity in the medium term, whilst maximizing the use of the charity's resources towards its charitable objectives. Therefore, they will seek to maintain adequate unrestricted funds which are not committed or invested in tangible fixed assets. The charity is committed to building a level of reserves which represent 3 months running costs.

Investment Policy

The charity has no investments other than its savings account with Triodos Bank

Small company provisions

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

The trustees' annual report was approved on and signed on behalf of the board of trustees by:

Mr D Graham-Cameron
Charity Secretary

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moulsecomb Forest Garden and Wildlife Project

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Moulsecomb Forest Garden and Wildlife Project ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of Moulsecoomb Forest
Garden and Wildlife Project** *(continued)*

Year ended 31 March 2022

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.

N J Cadwallader FCCA
For and On Behalf of
David Cadwallader & Co Limited
Independent Examiner

Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	17,419	30,782	48,201	52,856
Charitable activities	6	24,940	–	24,940	26,119
Investment income	7	8	–	8	22
Total income		<u>42,367</u>	<u>30,782</u>	<u>73,149</u>	<u>78,997</u>
Expenditure					
Expenditure on charitable activities	8,9	65,688	30,782	96,470	82,395
Total expenditure		<u>65,688</u>	<u>30,782</u>	<u>96,470</u>	<u>82,395</u>
Net expenditure and net movement in funds		<u>(23,321)</u>	<u>–</u>	<u>(23,321)</u>	<u>(3,398)</u>
Reconciliation of funds					
Total funds brought forward		16,467	6,026	22,493	25,891
Total funds carried forward		<u>(6,854)</u>	<u>6,026</u>	<u>(828)</u>	<u>22,493</u>

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

The notes on pages 17 to 26 form part of these financial statements.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	14	2,142	2,823
Current assets			
Debtors	15	1,395	10,636
Cash at bank and in hand		19,703	25,396
		<u>21,098</u>	<u>36,032</u>
Creditors: amounts falling due within one year	16	<u>23,661</u>	<u>15,826</u>
Net current liabilities		<u>(2,563)</u>	<u>20,206</u>
Total assets less current liabilities		<u>(421)</u>	<u>23,029</u>
Provisions	18	<u>407</u>	<u>536</u>
Net liabilities		<u>(828)</u>	<u>22,493</u>
Funds of the charity			
Restricted funds		6,026	6,026
Unrestricted funds		(6,854)	16,467
Total charity funds	20	<u>(828)</u>	<u>22,493</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.
The notes on pages 17 to 26 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2022

These financial statements were approved by the board of trustees and authorised for issue on, and are signed on behalf of the board by:

Mr D Graham-Cameron
Charity Secretary

The notes on pages 17 to 26 form part of these financial statements.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Community Base, 113 Queens Road, Brighton, BN1 3XG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Charitable Company is limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	12,419	–	12,419

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Eleanor Hamilton Educational Trust	5,000	2,000	7,000
Sussex Community Foundation	–	1,000	1,000
Brighton & Hove City Council	–	–	–
Ernest Kleinwort Charitable Trust	–	2,000	2,000
Other < £1,000	–	–	–
Allington Trust	–	10,000	10,000
Pebble Trust	–	4,000	4,000
Kickstarter	–	7,265	7,265
B&H Rotary Club	–	2,500	2,500
Government grant income	–	2,017	2,017
	<u>17,419</u>	<u>30,782</u>	<u>48,201</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	19,136	–	19,136
Grants			
Eleanor Hamilton Educational Trust	–	3,000	3,000
Sussex Community Foundation	–	3,040	3,040
Brighton & Hove City Council	–	6,237	6,237
Ernest Kleinwort Charitable Trust	–	1,000	1,000
Other < £1,000	250	–	250
Allington Trust	–	–	–
Pebble Trust	–	3,000	3,000
Kickstarter	–	–	–
B&H Rotary Club	–	–	–
Government grant income	–	17,193	17,193
	<u>19,386</u>	<u>33,470</u>	<u>52,856</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other trading activity	<u>24,940</u>	<u>24,940</u>	<u>26,119</u>	<u>26,119</u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

7. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Interest receivable	8	8	22	22

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Staff Costs	50,189	28,282	78,471
Activities	4,197	2,500	6,697
Support costs	11,302	–	11,302
	<u>65,688</u>	<u>30,782</u>	<u>96,470</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Staff Costs	36,418	27,233	63,651
Activities	3,533	6,237	9,770
Support costs	8,974	–	8,974
	<u>48,925</u>	<u>33,470</u>	<u>82,395</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Staff Costs	78,471	–	78,471	63,651
Activities	6,697	–	6,697	9,770
Governance	–	1,144	1,144	627
Finance	–	3,887	3,887	3,339
Property	–	5,897	5,897	5,008
Governance costs	–	374	374	–
	<u>85,168</u>	<u>11,302</u>	<u>96,470</u>	<u>82,395</u>

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	681	907

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

11. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	744	744

12. Staff costs

The average head count of employees during the year was 3 (2021: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Administrative staff	1	1
Support workers	2	1
	<u>3</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

14. Tangible fixed assets

	Fixtures and fittings	Total
	£	£
Cost		
At 1 April 2021 and 31 March 2022	<u>8,429</u>	<u>8,429</u>
Depreciation		
At 1 April 2021	5,606	5,606
Charge for the year	681	681
At 31 March 2022	<u>6,287</u>	<u>6,287</u>
Carrying amount		
At 31 March 2022	<u>2,142</u>	<u>2,142</u>
At 31 March 2021	<u>2,823</u>	<u>2,823</u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Debtors

	2022	2021
	£	£
Trade debtors	680	7,400
Prepayments and accrued income	715	3,236
	<u>1,395</u>	<u>10,636</u>

16. Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	571	250
Accruals and deferred income	20,144	11,844
Social security and other taxes	508	512
Other creditors	2,438	3,220
	<u>23,661</u>	<u>15,826</u>

17. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	2022	2021
	£	£
Included in provisions (note 18)	<u>407</u>	<u>536</u>

The deferred tax account consists of the tax effect of timing differences in respect of:

	2022	2021
	£	£
Accelerated capital allowances	<u>407</u>	<u>536</u>

18. Provisions

	Deferred tax (note 17)
	£
At 1 April 2021	536
Charge against provision	(129)
At 31 March 2022	<u>407</u>

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2022	2021
	£	£
Recognised in income from donations and legacies:		
Government grants income	<u>2,017</u>	<u>17,193</u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>16,467</u>	<u>42,367</u>	<u>(65,688)</u>	<u>(6,854)</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
General funds	<u>19,865</u>	<u>45,527</u>	<u>(48,925)</u>	<u>16,467</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Fund	<u>6,026</u>	<u>30,782</u>	<u>(30,782)</u>	<u>6,026</u>

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund	<u>6,026</u>	<u>33,470</u>	<u>(33,470)</u>	<u>6,026</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,142	–	2,142
Current assets	(4,328)	25,426	21,098
Creditors less than 1 year	(4,261)	(19,400)	(23,661)
Provisions	(407)	–	(407)
Net liabilities	<u>(6,854)</u>	<u>6,026</u>	<u>(828)</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,823	–	2,823
Current assets	21,006	15,026	36,032
Creditors less than 1 year	(6,826)	(9,000)	(15,826)
Provisions	(536)	–	(536)
Net liabilities	<u>16,467</u>	<u>6,026</u>	<u>22,493</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Income and endowments		
Donations and legacies		
Donations	12,419	19,136
Eleanor Hamilton Educational Trust	7,000	3,000
Sussex Community Foundation	1,000	3,040
Brighton & Hove City Council	–	6,237
Ernest Kleinwort Charitable Trust	2,000	1,000
Other < £1,000	–	250
Allington Trust	10,000	–
Pebble Trust	4,000	3,000
Kickstarter	7,265	–
B&H Rotary Club	2,500	–
Government grant income	2,017	17,193
	<u>48,201</u>	<u>52,856</u>
Charitable activities		
Other trading activity	24,940	26,119
Investment income		
Interest receivable	8	22
	<u>8</u>	<u>22</u>
Total income	<u><u>73,149</u></u>	<u><u>78,997</u></u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022	2021
	£	£
Expenditure		
Expenditure on charitable activities		
Purchases	6,647	9,770
Wages and salaries	80,571	63,651
Rent	(2,100)	2,100
Rates and water	–	25
Repairs and maintenance	50	147
Insurance	5,216	1,825
Other establishment	–	30
Other motor/travel costs	746	255
Legal and professional fees	604	399
Telephone	1,943	1,208
Other office costs	1,604	1,900
Depreciation	681	906
Deferred Tax	245	(117)
Bank Charges	175	173
Refreshments	27	6
Postage	61	117
	<u>96,470</u>	<u>82,395</u>
Total expenditure	<u>96,470</u>	<u>82,395</u>
Net expenditure	<u>(23,321)</u>	<u>(3,398)</u>

Moulsecomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022	2021
	£	£
Expenditure on charitable activities		
Staff Costs		
<i>Activities undertaken directly</i>		
Wages	80,571	63,651
Rent	(2,100)	—
	<u>78,471</u>	<u>63,651</u>
Activities		
<i>Activities undertaken directly</i>		
Purchases	6,647	9,770
Direct charitable activity 2 - repairs & maintenance	50	—
	<u>6,697</u>	<u>9,770</u>
Governance		
<i>Support costs</i>		
Accountancy	1,273	744
Deferred Tax	(129)	(117)
	<u>1,144</u>	<u>627</u>
Finance		
<i>Support costs</i>		
Advertising and Marketing	—	25
Travel	746	255
Legal and professional fees	604	399
Telephone	670	464
Other	1,604	1,900
Bank Charges	175	173
Refreshments	27	6
Postage	61	117
	<u>3,887</u>	<u>3,339</u>
Property		
<i>Support costs</i>		
Rent	—	2,100
Repairs and Maintenance	—	147
Insurance	5,216	1,825
Sundries	—	30
Depreciation	681	906
	<u>5,897</u>	<u>5,008</u>
Governance costs		
Governance costs - other type 1	374	—
	<u>374</u>	<u>—</u>
Expenditure on charitable activities	<u>96,470</u>	<u>82,395</u>

MOULSECOOMB FOREST GARDEN AND WILDLIFE PROJECT

England & Wales - Charity number 1120073

Accounts

COMPANY REGISTRATION NUMBER: 04334389
CHARITY REGISTRATION NUMBER: 1120073

Moulsecomb Forest Garden and Wildlife Project
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2021

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Moulsecoomb Forest Garden and Wildlife Project

Charity registration number 1120073

Company registration number 04334389

Principal office and registered office Community Base
113 Queens Road
Brighton
BN1 3XG

The trustees

Mr D Graham-Cameron
Ms S P Howells
Ms J A Shergold
Mr M D Ardron
Ms R Bicker
Mr R Blackman

Company secretary Mr D Graham-Cameron

Independent examiner N J Cadwallader FCCA For and On Behalf of David Cadwallader & Co Limited
Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Structure, governance and management

GOVERNING DOCUMENT

The organisation is a charitable company limited by guarantee, incorporated on 5th December 2001, and registered as a charity on 13th July 2007. The charity is governed under its Constitution, adopted 13th July 2007, and its Memorandum and Articles of Association incorporated 5 December 2001, as amended 12 December 2006. Under its Constitution, the Trustees are elected at each Annual General Meeting by the Members of the organisation for a one-year term. New Trustees can also be co-opted at a General Meeting. Trustees also act in the capacity of Company Directors.

The charity is run by the Trustees who are either long term volunteers or people chosen for their expertise and knowledge. In addition to the AGM, the Trustees meet at least four times per year to receive operational reports, review and agree policies and procedures, and address issues around strategic planning, risk management and finances. They delegate the management of the charity to the Project Manager who is responsible for the day to day running of the charity, including the management of personnel, the allotment, and all charitable activities.

EMPLOYEES AND TRUSTEES

The charity employs two paid members of staff: Pat Beach who works as our Outdoor Educational/Therapeutic Practitioner and Instructor; and Project Manager Warren Carter. They are supported by the services of a small group of professional freelancers with specialist fields of expertise.

We have a regular cook/teacher working every Friday (Carly North). We have an additional gardener who supervises the volunteers on a Tuesday (Daisy Brown), and an assistant cook (Jo Pearson) supporting the educational activities on Fridays.

The charity is governed by six volunteer Trustees: Susie, Julie, Duncan, Mick, Rachel and Ross who between them have many years' experience of volunteering and working with the Moulsecoomb Forest Garden, and are sympathetic and fully engaged with the ethos and continuing development of the charity.

They meet as Trustees with the Project Manager at least four times a year to oversee the management of the project and site, to ensure that policies and procedures remain current and that the wider responsibilities of ensuring regulatory and financial compliance are adhered to.

Trustees are in regular communication, and support behind-the-scenes in various functions including financial, admin, PR and HR.

Several of the Trustees regularly attend as garden volunteers at the allotment site, so they are both visible and easily accessible to staff and service users.

The staff meet regularly to plan and review current work, and we hold regular forest garden 'user group' forums where everyone is invited to discuss their views about how things work for them - in the spirit of continual improvement. We regularly review our suite of policies that inform the running of the project, including our governance structure, which can all be found on our website.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

TRUSTEES

Duncan Granham-Cameron: "From a career background in IT and communications I now work as a professional archaeologist. I first became a volunteer in 2002 shortly after I moved to Brighton and soon after I joined the Management Committee before becoming a Trustee when I helped to convert the organisation into a Charity. As well as playing an active role in hands-on volunteering at the garden whenever my work allows, I manage the day to day financial transactions and provide other administrative support from home."

Susie Howells: "With a 25-year background in environmental management, sustainability and corporate responsibility in both private and public sectors, since 2018 I've been partnership manager for a groundwater quality project, as well as my own sustainability business. I started volunteering at the Forest Garden in 2012 and have never looked back. Now chair of Trustees, I support the team's work with anything from general weeding, to building up networks and support for our work across the city, to updating our governance and policy framework to make sure we all work safely and effectively. I usually come up every week, and it's a real boost to work outside - and with some amazing people."

Julie Shergold: "I've been a Bookkeeper for over 25 years, working with Voluntary Groups both as an Employee and as a Trustee. As Treasurer for the Forest Garden I keep the accounts up to date on a monthly basis and prepare the financial details for this report and am proud to be part of such a brilliant project."

Rachel Bicker: "As a lifelong wildlife enthusiast, the conservation of nature and green spaces is a bit part of my ethos. I gained a BSc in Zoology and a Masters of Biological Sciences Research before going on to work in the wildlife conservation sector. As a biodiversity consultant for Gatwick Airport I work in a highly dynamic environment with high potential for human and wildlife conflict, fortunately I play a positive role in preventing and alleviating issues. I was introduced to the garden in in 2017 by chair of trustees Susie, and I became a trustee in late 2018. I was highly impressed by the way the garden was being run and the consideration given for wildlife. The diversity of species occurring on site is very high and marks it as an important green space within Brighton. My goal is to help record as many plant, animal and fungi species on site as possible in order to best inform the site activities, for maximising the benefits to wildlife."

Mick Ardron: "I have been employed by Brighton and Hove City Council for over 22 years working in a small team supporting people with learning disabilities in their own homes. Over that time one of the biggest problems I have encountered is that large numbers of people with learning disabilities are isolated and seem to have no sense of belonging in the community. Many experience mental health issues as a result of this and lead unfulfilling lives not being able to reach their potential. Since November 2015 I have been volunteering at the Moulsecoomb Forest Garden and I have been incredibly impressed by such a resource for people with learning disabilities and other people with or without disabilities come together doing such meaningful activities in a welcoming, non-judgmental, fun environment. Here people are encouraged to develop their skills, meet other people in a relaxed, beautiful environment which is truly community based."

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Ross Blackman has worked for a national charity providing debt advice for the last 13 years. He has found most of his clients have some element of mental health problems and wanted to do more to help support excluded members of our community. He has a particular interest in the outdoors and how woodlands provide a sanctuary for us all. He also likes cups of tea. "I was looking for a new challenge and found the forest garden. I was impressed by how at the garden all are accepted for what they have to offer, and the focus is on working together to achieve the goal with everyone playing their part. I am proud to be involved in such a fun, positive, inclusive, organisation."

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2020. 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 2015).

OBJECTIVES AND ACTIVITIES

The Moulsecoomb Forest Garden and Wildlife Project is a small Brighton-based charity. Our project has two distinct strands: working with schools to provide an alternative route to pupils who struggle in a typical classroom setting; and running a genuinely inclusive community garden, involving people of all abilities and from all backgrounds: gardening, cooking and working together.

AIMS

1. To promote sustainable development for the benefit of the public by the relief of poverty and improvement of conditions of life in socially or economically disadvantaged communities; and promoting sustainable means of achieving economic and social growth and regeneration
2. To advance the education of the public in the subject of sustainable development and to provide education and training where needed in promotion of sustainable development projects.
3. To conduct research into sustainable development and to disseminate the useful results of such research for the public benefit. Sustainable development means "development that meets the needs of the present without compromising the ability of future generations to meet their own needs".

OBJECTIVES

The principal objectives of the charity are to:

1. Reduce anti-social behaviour by involving excluded pupils in the running of the garden.
2. Improve community health by offering free, organic and locally grown vegetables to low income families.
3. Enhance skills and employability by offering practical based training and volunteering opportunities.
4. Get children involved in planting, growing and eating healthy food, and respecting nature and the environment.
5. Create and enhance wildlife habitats, protecting biodiversity including heritage vegetable varieties.
6. Promote sustainable lifestyles, by encouraging and educating people about composting and the benefits of organic gardening and locally produced food.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

VALUES

The Moulsecoomb Forest Garden and Wildlife project was established in 1994. Set on the outskirts of Brighton in a large community garden, our project has two distinct strands. Regular workdays on our nine allotments cater for up to 70 people and 70 pupils a week offering qualifications to young people who may not otherwise have the opportunity.

This process, which can be learner-led, underpins the student's sense of wellbeing and overall positive learning experience. It demands a holistic overview, close communication with schools, key workers, parents and carers, and regular handover and feedback of information, backed up by progress reports tracking individual aims and objectives. Responsibility, trust and eventually leadership play a big role in personal development.

Our therapeutic process engages young people diagnosed with learning difficulties such as Autism, Asperger Syndrome, Dyslexia and ADHD, who have had challenges in life, or who might have behavioural or mental health issues. Using a therapeutic approach, these experiences and skills are transferable and can be integrated into other areas of life. In our experience applying this process and creating a safe space helps students to become more settled, both in school and at home. Both these strands come together during our open days where everyone showcases our work to the wider community. Where bonds are built, barriers come down and prejudices challenged, making the Forest Garden an important part of the social glue that binds communities together.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance

ACTIVITIES AND ACHIEVEMENTS

Well, that was certainly a year we won't forget. A year where we can be proud of how our project has adapted to an ever-changing situation.

If there's one thing this pandemic has highlighted, it is that you can get a lot more done when you work together. As the first lockdown loomed, we joined a meeting of organisations across Moulsecoomb and Bevendean to discuss how we could support the most vulnerable and isolated people in the community.

When we had to make the tough decision to close the garden, a skeleton staff began growing as much food as possible to supply the Bevy community pub's Meals on Wheels service, which has delivered over 7,000 meals locally, including to some of our garden volunteers. We supplied rhubarb, runner, broad and French beans, onions, potatoes, courgettes, shallots, peas, black and red currants, lettuce and rocket, which have all been used either in meals or delivered directly to people so they can cook with fresh, locally produced, organic food.

We worked with Moulsecoomb Primary School to supply plants and seeds for nearly 100 growing kits, which they delivered to pupils to grow at home during the first lockdown. We also identified families who don't have a garden to come and have some time outside at the Forest Garden in a Covid-secure environment.

Our cooks, Carly and Jo, swapped the garden for the Brighton Aldridge Community Academy (BACA) kitchens, helping to cook and deliver Meals on Wheels - not just for families that go to the school but for anyone in the local community. It's no coincidence that we were the first outside agency allowed back in to the school, and we have been able to continue to work there to deliver an outdoor curriculum. As the first lockdown eased, we knew that the garden had a massive role to play in people's mental health. At first, we ran small groups for our regulars, a couple of hours early evening to do some watering, weeding, harvesting - or just to enjoy being at the garden. Long term supporter Elaine said "It was a lovely evening and coming back on the bus afterwards, I felt so well, it did me a lot of good. One of my nicest days out this year." We ran another free summer scheme for Moulsecoomb Primary School pupils to give parents some respite. It was like a mini outdoor festival where, for a few precious hours, children could make art from materials they found in the woods, pond dip for baby newts, dragonfly nymphs and leeches, make pizzas, scoff raspberries and blackberries, harvest vegetables, hunt for slow worms, play hide and seek, have water fights, make wooden wands, and build fire and, of course, camps. One lad, covered in mud and busy pouring water into a leaf filled hole he'd dug with sticks next to his woodland camp told his mum proudly 'I'm proper natured!' We have continued to work outside at Moulsecoomb Primary School, when it's been open, with Years 4 and 6, helping to maintain the spectacular school grounds as well as enjoying the benefits of all their hard work in the garden, such as harvesting and cooking the sweetcorn over a fire in their forest school. With school trips cancelled since March, we were able to welcome Years 1 and 4 to the garden - planting garlic, hunting for vegetable and wildlife and testing out our new pizza oven - and roasting marshmallows over the fire. We also welcomed Moulsecoomb families to come to the Forest Garden in their family groups to see the hundreds of frogs that were mating and spawning in our pond. We received some funding to help make the garden more Covid secure. Our pizza oven has been totally rebuilt and has a new roof. We now have running water to our compost loo, swanky new seats round the firepit to allow more space, more covered dry spaces and tools that aren't all bent and rusty. The Forest Garden is a valuable green space in the city, and now more than ever people are seeing the beneficial links between health, well-being and nature. Over the year, we ran three six-week Connecting in Nature courses with Brighton MIND and the South Downs National Park. Feedback from participants was overwhelmingly positive, for example: "It felt really good to be a part of and did

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

me a lot of good to come along to. Such a lovely bunch of people and Moulsecoomb Forest Garden feels kinda healing to be at! (if that doesn't sound too cheesy to say, can't think of a different way to phrase it!)." We plan to run further programmes in future, subject to available funding. We have continued with our Tuesday and Friday work days but have kept numbers low, introducing extra sessions so everyone who wants to can enjoy the garden. As the vaccine is rolled out, we will be able to start increasing the number of people who come along to our work days. And while ministers have called for children to catch up, what they really need is to catch up with their friends and to have fun - a "summer of play." Working with different organisations, we know we are well placed to be part of that, so children can ditch staring at screens and come and enjoy being outside in a safe and secure environment. One of our regular volunteers, who lives alone and has health issues, captures the project perfectly: "It's a unique place, where if you never done gardening before or are an amateur enthusiast, the work can vary week to week, and everyone is happy to muck in and get the jobs done. I have picked raspberries, weeded around plants, tackled brambles and watered plants in all weather, something I never thought I do a few years ago. I have also helped prep, cook and serve food to the hungry helpers, which can be challenging in all weather. The people who work at the Forest Garden are dedicated, hard workers, who not only help the upkeep of this place, but teach kids and adults alike. You're never too old to learn. The Forest Garden has helped me so much, giving me a purpose, somewhere to go during this pandemic, as well as others, giving them a few hours away to embrace this little haven."

KEEPING IN TOUCH

Along with our website, you can also keep in touch with our Facebook cooking page, twitter (@mfgwp), and now Instagram (@moulsecoomb_forest_garden) and our own YouTube channel

www.moulsecoombforestgarden.org

Warren Carter

Financial review

Remuneration of Trustees During the year ending 31st March 2021 the Trustees of the charity performed their roles as Trustees in a voluntary capacity. No Trustees received any remuneration or expenses.

Funds Held as Custodian Trustee on Behalf of Others

We do not hold any funds as custodian trustee for any other individuals or organisations.

Reserves policy

The Trustees wish to maintain a level of reserves that would ensure the stability of the charity in the medium term, whilst maximizing the use of the charity's resources towards its charitable objectives. Therefore, they will seek to maintain adequate unrestricted funds which are not committed or invested in tangible fixed assets. The charity is committed to building a level of reserves which represent 3 months running costs.

Investment Policy

The charity has no investments other than its savings account with Triodos Bank

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Small company provisions

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

The trustees' annual report was approved on 10 September 2021 and signed on behalf of the board of trustees by:

Mr D Graham-Cameron
Chairty Secretary

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Moulsecoomb Forest Garden and Wildlife Project

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Moulsecoomb Forest Garden and Wildlife Project ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements 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 the charity'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

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:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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).

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of Moulsecoomb Forest
Garden and Wildlife Project** *(continued)*

Year ended 31 March 2021

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.

N J Cadwallader FCCA
For and On Behalf of
David Cadwallader & Co Limited
Independent Examiner

Suite 3 Bignell Park Barns
Chesterton
Nr Bicester
Oxon
OX26 1TD

14 September 2021

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	19,386	33,470	52,856	65,275
Charitable activities	6	26,119	–	26,119	34,438
Investment income	7	22	–	22	3
Total income		<u>45,527</u>	<u>33,470</u>	<u>78,997</u>	<u>99,716</u>
Expenditure					
Expenditure on charitable activities	8,9	<u>48,925</u>	<u>33,470</u>	<u>82,395</u>	<u>78,561</u>
Total expenditure		<u>48,925</u>	<u>33,470</u>	<u>82,395</u>	<u>78,561</u>
Net (expenditure)/income and net movement in funds					
		<u>(3,398)</u>	<u>–</u>	<u>(3,398)</u>	<u>21,155</u>
Reconciliation of funds					
Total funds brought forward		19,865	6,026	25,891	4,736
Total funds carried forward		<u>16,467</u>	<u>6,026</u>	<u>22,493</u>	<u>25,891</u>

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

The notes on pages 15 to 25 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	2,823	3,430
Current assets			
Debtors	15	10,636	6,973
Cash at bank and in hand		25,396	18,975
		<u>36,032</u>	<u>25,948</u>
Creditors: amounts falling due within one year	16	<u>15,826</u>	<u>2,834</u>
Net current assets		<u>20,206</u>	<u>23,114</u>
Total assets less current liabilities		<u>23,029</u>	<u>26,544</u>
Provisions	18	<u>536</u>	<u>653</u>
Net assets		<u>22,493</u>	<u>25,891</u>
Funds of the charity			
Restricted funds		6,026	6,026
Unrestricted funds		16,467	19,865
Total charity funds	20	<u>22,493</u>	<u>25,891</u>

For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 15 to 25 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2021

These financial statements were approved by the board of trustees and authorised for issue on 10 September 2021, and are signed on behalf of the board by:

Mr D Graham-Cameron
Charity Secretary

The notes on pages 15 to 25 form part of these financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in and a registered charity in England and Wales. The address of the registered office is Community Base, 113 Queens Road, Brighton, BN1 3XG.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity as defined in FRS 102.

As such, advantage has been taken of the following disclosure exemptions available under paragraph 1.12 of FRS 102:

- (a) No cash flow statement has been presented for the company.
- (b) Disclosures in respect of financial instruments have not been presented.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets *(continued)*

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

Provisions

Provisions are recognised when the entity has an obligation at the reporting date as a result of a past event, it is probable that the entity will be required to transfer economic benefits in settlement and the amount of the obligation can be estimated reliably. Provisions are recognised as a liability in the statement of financial position and the amount of the provision as an expense.

Provisions are initially measured at the best estimate of the amount required to settle the obligation at the reporting date and subsequently reviewed at each reporting date and adjusted to reflect the current best estimate of the amount that would be required to settle the obligation. Any adjustments to the amounts previously recognised are recognised in income or expenditure unless the provision was originally recognised as part of the cost of an asset. When a provision is measured at the present value of the amount expected to be required to settle the obligation, the unwinding of the discount is recognised as a finance cost in the statement of financial activities in the period it arises, and is allocated to the appropriate expenditure heading.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The Charitable Company is limited by guarantee. Every member of the Charity undertakes to contribute such amount as may be required (not exceeding £10) to the Charity's assets if it should be wound up while he or she is a member or within one year after he or she ceases to be a member.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations	19,136	–	19,136

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Eleanor Hamilton Educational Trust	–	3,000	3,000
Sussex Community Foundation	–	3,040	3,040
Brighton & Hove City Council	–	6,237	6,237
Fonhill Foundation	–	–	–
Ernest Kleinwort Charitable Trust	–	1,000	1,000
Other < £1,000	250	–	250
Allington Trust	–	–	–
Pebble Trust	–	3,000	3,000
South Downs National Park Authority	–	–	–
Woodward Trust	–	–	–
Government grant income	–	17,193	17,193
	<u>19,386</u>	<u>33,470</u>	<u>52,856</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations	26,097	–	26,097
Grants			
Eleanor Hamilton Educational Trust	5,000	–	5,000
Sussex Community Foundation	–	9,600	9,600
Brighton & Hove City Council	–	6,000	6,000
Fonhill Foundation	–	3,000	3,000
Ernest Kleinwort Charitable Trust	–	–	–
Other < £1,000	–	1,000	1,000
Allington Trust	–	10,000	10,000
Pebble Trust	–	1,580	1,580
South Downs National Park Authority	–	1,998	1,998
Woodward Trust	–	1,000	1,000
Government grant income	–	–	–
	<u>31,097</u>	<u>34,178</u>	<u>65,275</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other trading activity	<u>26,119</u>	<u>26,119</u>	<u>34,438</u>	<u>34,438</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

7. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Interest receivable	22	22	3	3

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Staff Costs	36,418	27,233	63,651
Activities	3,533	6,237	9,770
Support costs	8,974	–	8,974
	<u>48,925</u>	<u>33,470</u>	<u>82,395</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Staff Costs	37,170	29,680	66,850
Activities	3,118	3,498	6,616
Support costs	5,095	–	5,095
	<u>45,383</u>	<u>33,178</u>	<u>78,561</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Staff Costs	63,651	–	63,651	66,850
Activities	9,770	–	9,770	6,616
Governance	–	627	627	1,237
Finance	–	3,339	3,339	2,015
Property	–	5,008	5,008	1,843
	<u>73,421</u>	<u>8,974</u>	<u>82,395</u>	<u>78,561</u>

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	907	1,143

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

11. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	744	744

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	63,651	67,400
Other employee benefits	—	250
	<u>63,651</u>	<u>67,650</u>

The average head count of employees during the year was 2 (2020: 2). The average number of full-time equivalent employees during the year is analysed as follows:

	2021 No.	2020 No.
Administrative staff	1	1
Support workers	1	1
	<u>2</u>	<u>2</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Tangible fixed assets

	Fixtures and fittings £	Total £
Cost		
At 1 April 2020	8,129	8,129
Additions	300	300
At 31 March 2021	<u>8,429</u>	<u>8,429</u>
Depreciation		
At 1 April 2020	4,699	4,699
Charge for the year	907	907
At 31 March 2021	<u>5,606</u>	<u>5,606</u>
Carrying amount		
At 31 March 2021	<u>2,823</u>	<u>2,823</u>
At 31 March 2020	<u>3,430</u>	<u>3,430</u>

15. Debtors

	2021 £	2020 £
Trade debtors	7,400	5,430
Prepayments and accrued income	3,236	1,543
	<u>10,636</u>	<u>6,973</u>

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	250	1,378
Accruals and deferred income	11,844	744
Social security and other taxes	512	462
Other creditors	3,220	250
	<u>15,826</u>	<u>2,834</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

17. Deferred tax

The deferred tax included in the statement of financial position is as follows:

	2021	2020
	£	£
Included in provisions (note 18)	<u>536</u>	<u>653</u>

The deferred tax account consists of the tax effect of timing differences in respect of:

	2021	2020
	£	£
Accelerated capital allowances	<u>536</u>	<u>653</u>

18. Provisions

	Deferred tax (note 17) £
At 1 April 2020	653
Charge against provision	<u>(117)</u>
At 31 March 2021	<u>536</u>

19. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2021	2020
	£	£
Recognised in income from donations and legacies: Government grants income	<u>17,193</u>	<u>—</u>

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	<u>19,865</u>	<u>45,527</u>	<u>(48,925)</u>	<u>16,467</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	<u>(290)</u>	<u>65,538</u>	<u>(45,383)</u>	<u>19,865</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	At 31 March 2021 £
Restricted Fund	<u>6,026</u>	<u>33,470</u>	<u>(33,470)</u>	<u>6,026</u>

	At 1 April 2019 £	Income £	Expenditure £	At 31 March 2020 £
Restricted Fund	<u>5,026</u>	<u>34,178</u>	<u>(33,178)</u>	<u>6,026</u>

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	2,823	–	2,823
Current assets	21,006	15,026	36,032
Creditors less than 1 year	(6,826)	(9,000)	(15,826)
Provisions	(536)	–	(536)
Net assets	<u>16,467</u>	<u>6,026</u>	<u>22,493</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	3,429	–	3,429
Current assets	19,922	6,026	25,948
Creditors less than 1 year	(2,833)	–	(2,833)
Provisions	(653)	–	(653)
Net assets	<u>19,865</u>	<u>6,026</u>	<u>25,891</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Donations	19,136	26,097
Eleanor Hamilton Educational Trust	3,000	5,000
Sussex Community Foundation	3,040	9,600
Brighton & Hove City Council	6,237	6,000
Fonthill Foundation	–	3,000
Ernest Kleinwort Charitable Trust	1,000	–
Other < £1,000	250	1,000
Allington Trust	–	10,000
Pebble Trust	3,000	1,580
South Downs National Park Authority	–	1,998
Woodward Trust	–	1,000
Government grant income	17,193	–
	<u>52,856</u>	<u>65,275</u>
Charitable activities		
Other trading activity	26,119	34,438
Investment income		
Interest receivable	22	3
Total income	<u>78,997</u>	<u>99,716</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Expenditure		
Expenditure on charitable activities		
Purchases	9,770	6,616
Wages and salaries	63,651	67,400
Other post-retirement benefits	–	250
Rent	2,100	–
Rates and water	25	237
Repairs and maintenance	147	486
Insurance	1,825	675
Other establishment	30	(460)
Other motor/travel costs	255	109
Legal and professional fees	399	–
Telephone	1,208	1,098
Other office costs	1,900	827
Depreciation	906	1,142
Deferred Tax	(117)	(217)
Bank Charges	173	294
Refreshments	6	37
Postage	117	67
	<u>82,395</u>	<u>78,561</u>
Total expenditure	<u>82,395</u>	<u>78,561</u>
Net (expenditure)/income	<u>(3,398)</u>	<u>21,155</u>

Moulsecoomb Forest Garden and Wildlife Project

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Staff Costs		
<i>Activities undertaken directly</i>		
Wages	63,651	66,850
Activities		
<i>Activities undertaken directly</i>		
Purchases	9,770	6,616
Governance		
Support costs		
Staff Costs	–	550
Trustee Training	–	250
Accountancy	744	654
Deferred Tax	(117)	(217)
	<u>627</u>	<u>1,237</u>
Finance		
Support costs		
Advertising and Marketing	25	237
Travel	255	109
Legal and professional fees	399	–
Telephone	464	444
Other	1,900	827
Bank Charges	173	294
Refreshments	6	37
Postage	117	67
	<u>3,339</u>	<u>2,015</u>
Property		
Support costs		
Rent	2,100	–
Repairs and Maintenance	147	486
Insurance	1,825	675
Sundries	30	(460)
Depreciation	906	1,142
	<u>5,008</u>	<u>1,843</u>
Expenditure on charitable activities	<u>82,395</u>	<u>78,561</u>
