

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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Moulsecoomb 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 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 Ardrone
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 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.

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

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 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."

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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 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.
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Moulseccomb 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 Moulseccomb 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.

Moulsecoomb Forest Garden and Wildlife Project

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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 Moulsecoomb 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 Moulsecoomb 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 Moulsecoomb 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.

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 have continued to work outside at Moulsecoomb 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.

Moulsecoomb 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.

Moulsecoomb 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

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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

Moulsecoomb 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

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 2022

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 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.

Moulsecoomb 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	23,661	15,826
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	407	536
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.

Moulseccomb 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.

Moulsecoomb 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.

Moulseccomb 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.

Moulsecoomb 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.

Moulsecoomb 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

Moulseccomb 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

Moulsecoomb 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 No.	2021 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	8,429	8,429
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	2,142	2,142
At 31 March 2021	<u>2,823</u>	<u>2,823</u>

Moulsecoomb 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>

Moulsecoomb 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	16,467	42,367	(65,688)	(6,854)

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

Restricted funds

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

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

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	(6,854)	6,026	(828)

	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	16,467	6,026	22,493

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.

Moulsecoomb 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
	<u>24,940</u>	<u>26,119</u>
Investment income		
Interest receivable	8	22
	<u>8</u>	<u>22</u>
Total income	<u>73,149</u>	<u>78,997</u>

Moulsecoomb 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>

Moulsecoomb 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>