



2024-25

# Moulsecoomb Forest Garden & Wildlife Project

Annual Charity Report



Registered charity number 1120073



## Moulsecoomb Forest Garden & Wildlife Project

### CHARITY REPORT 2024-25

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 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 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

# 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.moulsecoombforestgarden.org](http://www.moulsecoombforestgarden.org)

COMPANY REGISTRATION NUMBER: 04334389  
CHARITY REGISTRATION NUMBER: 1120073

**Moulsecoomb 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

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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**

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#### **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

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#### 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

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**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

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#### 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.
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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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#### 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)*

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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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#### Achievements and performance

##### ACTIVITIES AND ACHIEVEMENTS

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

#### Year ended 31 March 2025

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"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."

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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

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#### 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**

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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**

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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	£	£	£	£
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>88,342</u>	<u>30,374</u>	<u>118,716</u>	<u>94,756</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>109,305</u>	<u>—</u>	<u>109,305</u>	<u>102,154</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(20,963)</u>	<u>30,374</u>	<u>9,411</u>	<u>(7,398)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(65)	—	(65)	7,333
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	16	918	1,224
<b>Current assets</b>			
Debtors	17	4,321	4,280
Cash at bank and in hand		28,016	18,098
		<u>32,337</u>	<u>22,378</u>
<b>Creditors: amounts falling due within one year</b>	18	23,735	23,435
<b>Net current assets</b>		<u>8,602</u>	<u>(1,057)</u>
<b>Total assets less current liabilities</b>		<u>9,520</u>	<u>167</u>
<b>Provisions</b>	20	174	232
<b>Net assets</b>		<u>9,346</u>	<u>(65)</u>
<b>Funds of the charity</b>			
Restricted funds		30,374	–
Unrestricted funds		(21,028)	(65)
<b>Total charity funds</b>	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**

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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

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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

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#### 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 £
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	30,388	—	30,388
<b>Grants</b>			
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 £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Interest receivable	99	99	125	125

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	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 £	<b>Total Funds 2025 £</b>
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 £	<b>Total funds 2025 £</b>	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

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#### 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	2024
	No.	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

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##### 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 £
<b>Cost</b>		
<b>At 1 April 2024 and 31 March 2025</b>	<u>8,429</u>	<u>8,429</u>
<b>Depreciation</b>		
At 1 April 2024	7,205	7,205
Charge for the year	<u>306</u>	<u>306</u>
<b>At 31 March 2025</b>	<u>7,511</u>	<u>7,511</u>
<b>Carrying amount</b>		
<b>At 31 March 2025</b>	<u>918</u>	<u>918</u>
At 31 March 2024	<u>1,224</u>	<u>1,224</u>

##### 17. Debtors

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

##### 18. Creditors: amounts falling due within one year

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

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#### 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)
<b>At 31 March 2025</b>	<b>174</b>

#### 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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>(65)</u>	<u>–</u>	<u>(65)</u>

COMPANY REGISTRATION NUMBER: 04334389  
CHARITY REGISTRATION NUMBER: 1120073

**Moulsecoomb 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

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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**

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#### **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

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#### 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

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**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

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#### 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

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#### 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

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#### 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

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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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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

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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 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

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#### 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**

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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**

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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	£	£	£	£
<b>Income and endowments</b>					
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
<b>Total income</b>		<u>88,342</u>	<u>30,374</u>	<u>118,716</u>	<u>94,756</u>
<b>Expenditure</b>					
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
<b>Total expenditure</b>		<u>109,305</u>	<u>—</u>	<u>109,305</u>	<u>102,154</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>(20,963)</u>	<u>30,374</u>	<u>9,411</u>	<u>(7,398)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		(65)	—	(65)	7,333
<b>Total funds carried forward</b>		<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 £
<b>Fixed assets</b>			
Tangible fixed assets	16	918	1,224
<b>Current assets</b>			
Debtors	17	4,321	4,280
Cash at bank and in hand		28,016	18,098
		<u>32,337</u>	<u>22,378</u>
<b>Creditors: amounts falling due within one year</b>	18	23,735	23,435
<b>Net current assets</b>		<u>8,602</u>	<u>(1,057)</u>
<b>Total assets less current liabilities</b>		<u>9,520</u>	<u>167</u>
<b>Provisions</b>	20	174	232
<b>Net assets</b>		<u>9,346</u>	<u>(65)</u>
<b>Funds of the charity</b>			
Restricted funds		30,374	–
Unrestricted funds		(21,028)	(65)
<b>Total charity funds</b>	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**

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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

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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

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#### 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

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#### 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

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#### 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

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# 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 £
<b>Grants</b>			
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 £
<b>Donations</b>			
Donations	30,388	—	30,388
<b>Grants</b>			
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 £	<b>Total Funds 2025 £</b>	Unrestricted Funds £	Total Funds 2024 £
Interest receivable	99	99	125	125

#### 8. Costs of raising donations and legacies

	Unrestricted Funds £	<b>Total Funds 2025 £</b>	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 £	<b>Total Funds 2025 £</b>
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 £	<b>Total funds 2025 £</b>	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

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##### 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	2024
	No.	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

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##### 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 £
<b>Cost</b>		
<b>At 1 April 2024 and 31 March 2025</b>	<u>8,429</u>	<u>8,429</u>
<b>Depreciation</b>		
At 1 April 2024	7,205	7,205
Charge for the year	<u>306</u>	<u>306</u>
<b>At 31 March 2025</b>	<u>7,511</u>	<u>7,511</u>
<b>Carrying amount</b>		
<b>At 31 March 2025</b>	<u>918</u>	<u>918</u>
At 31 March 2024	<u>1,224</u>	<u>1,224</u>

##### 17. Debtors

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

##### 18. Creditors: amounts falling due within one year

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

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#### 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)
<b>At 31 March 2025</b>	<b>174</b>

#### 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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<u>(65)</u>	<u>–</u>	<u>(65)</u>