



**Brockwell Park  
Community  
Greenhouses**

Registered Charity no. 1140590

## **Brockwell Park Community Greenhouses**

Company Limited by Guarantee

Trustees' Report and Financial Statements

Year Ended 31 March 2024

# **Brockwell Park Community Greenhouses**

## **Trustees' Report**

For the year ended 31 March 2024

---

### **Contents**

<b>Section</b>	<b>Page</b>
Reference and administrative details	3
Annual report of the Trustees	4
Independent Examiner's report	13
Statement of financial activities	17
Statement of financial position	18
Notes to the financial statements	19 – 27

## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

#### **Trustees**

Chair	Joanna David	
Secretary	Lawrence Osei-Kwaku	
Treasurer	Ian Brotherston	
	Deborah Ajia	Appointed 17 January 2024
	Omar Alghali	Appointed 26 November 2023
	Verena Kotonski	
	Lucie Russell	
	Kate Sebag	Appointed 26 November 2023; Resigned 14 October 2024
	Janet Worth	

#### **Charity registration number**

1140590

#### **Company registration number**

07217692

#### **Registered office**

Brockwell Park Community Greenhouses  
Brockwell Park  
London  
SE24 9BN

#### **Banker**

The Co-operative Bank Plc  
PO Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

#### **Investment manager**

Epworth Investment Management Limited  
9 Bonhill Street  
London  
EC2A 4PE

#### **Independent Examiner**

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MCIPP  
Flat 3, 11 Rochdale Way  
Deptford London  
SE8 4LY

## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

## **INTRODUCTION**

---

### ***'A place where all can learn, play and grow together.'***

The Charity's purposes are set out in its Memorandum and Articles of Association. Brockwell Park Community Greenhouses ("BPCG" or the "Charity" or "we") provides educational and training resources in sustainable horticulture and promotes physical and mental wellbeing through horticultural activities and engagement with the natural world. In addition, the Charity promotes wildlife and biodiversity as well as healthy eating and food growing by involving visitors, volunteers and school children in a wide range of activities on our one-acre garden.

Our volunteers and staff have put tremendous effort into realising our four major aims:

1. to be a resource for community outdoor education and recreation for all;
2. to strengthen and build local community;
3. to give visitors and volunteers the opportunity to improve well-being and knowledge; and
4. to encourage and promote ecological diversity.

In shaping the objectives for the year and planning BPCG activities, the Trustees have considered the Charity Commission's guidance on public benefit and fee charging. The Charity relies on grants and the income from fees and charges, as well as the income from our on-site shop, to cover its operating costs. In setting the level of fees, charges and concessions, the Trustees always give careful consideration to the accessibility of the gardens and the affordability of its numerous activities and events.

## **HAPPENINGS THROUGHOUT THE YEAR**

---

The year ending 31 March 2024 was the first full financial year in which the Charity was able to benefit from the tremendous opportunities provided by the new Barn and its community kitchen. The Barn provides a hugely popular space for private parties and weddings but we were also able to host more events than ever, including a wide range of music, adult workshops and educational activities. Our lovely, spacious and well-equipped kitchen provided the space for our many volunteer cooks to make an ever-increasing range of preserves, cordials and artisanal alcohol to supply our shop.



The new Board of Trustees, comprising three new trustees appointed In November 2023, has worked closely with its highly valued staff team and volunteers to strengthen and maintain the Charity and ensure a sustainable and secure future.

## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

## **GARDEN**

---

The one-acre garden site continues to be a much-loved haven for the local community with its wonderful mix of wild meadow, mature trees, herb and vegetable gardens, fruit trees and bushes and flower borders. We recorded 57,000 visitors during the year, many of whom commented on how wonderful it was to be able to enjoy and explore this safe and beautiful space.

There is continuing interest from people wishing to sign up as volunteers to support our work in gaining horticultural skills. The knowledge from our visitors and volunteers meant that the wide range of workshops run by our Community Garden manager were as popular as ever.

Our programme of Sunday morning workshops during the year included the Border workshop, Composting workshop, Kitchen Garden workshop and Productive Garden workshop. These provided valuable horticultural learning about seasonal garden practices, including how to manage compost heaps, wormeries and the study of micro-organisms, planning, planting and maintaining ornamental borders and planning, cultivating and harvesting in a kitchen garden. An average of 10 volunteers attended these weekly workshops from October through to July.

Once again, our annual wreath making workshops in early December were a huge success attracting large numbers to a festive event where mulled wine and a cornucopia of dried, wild and fresh flowers and greenery provided the ingredients for our visitors to create their own beautiful Christmas wreaths.

The gardens were open for volunteering throughout the year from Thursdays to Sundays with over 6,770 hours of volunteering in the garden. We inducted 273 new volunteers during the year.

Volunteers worked hard throughout 2023/24 to maintain and cultivate our site and to propagate a wide range of plants from seed to sell in our shop including dwarf tomatoes, chilli plants, dwarf sunflowers, a wide variety of herbs and a range of vegetables and fruits.

Work also continued to develop the garden as a welcoming habitat for wildlife and to maintain a strong focus on sustainability and adaptation to climate change. The RHS Sustainable Future's grant was put to good use to improve our sustainable watering systems around the site, including providing an efficient watering system for the meadow, herb garden and raspberry beds. We were also able to purchase new capillary matting to water our greenhouse plants. In addition, the grant enabled us to buy a range of drought tolerant plants for our lovely new dry border carefully designed and curated by our volunteers.



## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

Other fundraising during 2023/24 enabled us to buy and plant new crab apple trees at the entrance to the Barn as well as completely rebuild our much-loved mud kitchen—a happy play space for many little ones visiting our garden with their parents or carers.

Our Members received a weekly newsletter keeping them updated about the Greenhouses including our events and workshops but also containing a detailed summary of the week's gardening activities.

For yet another year, the Charity was able to maintain its "Outstanding" assessment by RHS in their London in Bloom It's your Neighbourhood review— testament to the hard work and skill of the Community Gardener and our garden volunteers.

## **PRODUCE, SALES AND FOOD PRODUCTION**

---

The garden continued to flourish throughout the year providing a wide variety of vegetables and fruits for our cooking team to make produce for the shop and provide food at our events. We have now substantially expanded our food retail offer, supported by a strong and dedicated team of cooking volunteers.



This has been a very busy year in the kitchen. We have produced food for 12 musical events (providing around 35 plates of food at each event) as well as providing the food for two supper clubs, one wine tastings, a Palestinian fundraiser and a Ukrainian fundraiser. In addition, the kitchen team has provided the food for a three-day event for education, a Bank Holiday pizza day and our Harvest Festival.

Our weekly volunteer cooking sessions provide packaged food to sell in our on-site shop and at Herne Hill market. This year we have sold 1,726 jars of jam and marmalade, 1,628 jars of honey, 124 bottles of artisanal alcohol, and 1,620 jars and bottles of cordials, pestos and chutneys made using produce from the garden. Our Compounding Licence has enabled us to make a variety of spirits flavoured with fruits, plants and nuts grown on the site. Our premises licence allowed us to sell spirits at weekends and after 5pm. All of this has been achieved by our volunteers as no paid member of staff are involved in the kitchen.

Over the year we have delivered 3,576 hours of volunteer time with the two lead volunteers essentially working full time.

Looking forward to next year we will be exploring how best to develop our cooking work stream. A number of suggestions have been made including running cooking courses for adults, and publishing a book of our recipes.



## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

## **CHILDREN AND FAMILIES PROGRAMME**

---

In the 2023/24 financial year we successfully re-established the education programme (after interruptions from the COVID-19 pandemic) and expanded the offer to make use of our new facilities (the Barn and the Learning Garden). By the end of the year, we had: 1) trialled a new programme of sessions with primary schools, 2) established a



programme of regular weekly sessions and 3) expanded the holiday offer. In the 2024/25 financial year, we aim to build on this success.

### ***Primary School Programme***

We have continued to develop our primary schools programme in 2023/24 which involved running 144 sessions that were attended by

3,745 children. The offer now includes these four sessions:

1. How does a garden grow? (plant session)
2. Living things and their habitats (minibeasts / pond dipping)
3. The Edible Garden (linking food to growing)
4. Humans and the Environment (exploring our connection to the natural world)

For each of these topics, we now have an adapted version for different seasons and different age groups. This means we now have a solid repertoire that we can use for a full range of topics, age groups, and seasons. This new repertoire has dramatically improved how we are able to deliver the programme.

### ***Primary School Special Education Needs***

Our new freelance education officer, who has SEND expertise, trialled 12 sessions with two classes (84 pupils) from Livity School and the feedback received was positive. The plan is to develop a few different series like these for different times of year so that we can use them with future classes— similar to the manner in which our mainstream programme operates.

### ***Secondary School Special Education Needs***

Our secondary school special needs offer went from strength to strength in 2023/24, comprising 154 sessions attended by 735 pupils. Our special needs educator took the lead on planning and maintaining the learning garden with these groups, encouraging an increased sense of ownership over the space among these pupils. Wonderful support from our volunteers has meant the garden really flourished during the year.

## Brockwell Park Community Greenhouses

### Trustees' Report

For the year ended 31 March 2024

---

#### **Preschool Sessions**

Meanwhile, our Tuesday morning Story Stompers and German Kindergarten sessions have been taken over by one of our new freelance education officers. This programme delivered 95 sessions to 731 participants in 2023/25. She has developed a very loyal following of little ones with her welcoming attitude and calming manner. Her activities have really enthused and engaged our youngest audience.



#### **Holiday Activities**

We continued to offer a range of workshops during half-terms and other holidays with 340 children attending 31 sessions during 2023/24. We have focussed on ensuring we cater for older as well as younger children, to prevent us losing our loyal following of families with young children as these children begin to grow up. We also ran our first holiday club (24 sessions) where parents dropped their children off for the day. These proved very popular, with over 200 children attending, and were largely sold out. At Christmas we held our second series of Family Festive Events with a mini-panto, Santa's grotto in the orchard, crafts, food and more.

#### **Partnerships**

Establishing partnerships is a key part of the Children and Families programme and during 2023/24 we ran monthly Story Stomper sessions sponsored by the Healthy Living Platform, delivered holiday workshops with Bangers and Smash and Mitzli Rose, facilitated sessions with Spiral (Work Experience Programme), HLP (food ambassadors) and AJN Relax Kids (after school club) and worked with Little Theatre on the Hill for our Family Festive Events.



We have been dedicated to finding ways that we can work with other organisations to diversify what we offer on site.

Annual Comparisons	2022/23	2023/24
Number of sessions	413	512
Number of participants	6519	7029

#### **Feedback**

**School sessions:** *"Educational, fun, expertly led, dynamic and hands-on workshops that promote self-exploration and bring children closer to nature. Absolutely wonderful! The content of the session was exciting and pitched perfectly to our curriculum."*

**Story Stompers:** *"The sessions are run by very friendly individuals, with a lot of originality and creativity. One of the best toddler activities in South London!"*



## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

**Holiday club:** *"It was amazing, my children loved it, it's so great for them to be outdoors and enjoying nature. It was the right number of children and excellent adult care. Loved it."*

### **Looking forward**

The Charity is committed to the future development and success of its education programme. It has required a significant amount of professional planning and investment to relaunch the programme after the pandemic and tremendous energy and thought has gone into maximising the potential of the Barn. This work will continue into next year and the Charity hopes to benefit from continued high levels of support and continuing enthusiasm of local schools and families.

## **HIRES**

---

Hire activity has been more consistent this year than last, with 85 events taking place. Our average monthly income has increased and the highest earning months were June, July and September. This year we concentrated on evening bookings and started to move away from children's parties in order to enable our Garden manager to widen opportunities for garden volunteers on the site and to maximise use of the Barn for in-house weekend workshops and events.



Hire engagement can be broken down into the following: 39 community hires (not including all individual sessions of regular ongoing hires such as Theatre on the Hill, Natural Connection Yoga, 5Rhythms), 23 private daytime hires (children's parties, filming), 26 private evening hires (parties, weddings, etc.), and 2 hires from corporate groups.

In the autumn of 2023 we recruited and trained a team of five brilliant freelance Duty Managers to cover the upcoming hires.

### **Feedback**

**Evening Hire:** *"A massive THANK YOU for making last night a night to remember. The greenhouses were the most perfect setting for our wedding party and we loved every moment. We're just sad we can't do it all again next weekend!"*

**Evening Hire:** *"Just wanted to say a huge thank you for helping make our wedding day so special. It was such a wonderful day and the venue was just perfect. Our guests thought the gardens looked beautiful and that the setting was perfect."*

## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

**School Food Matters** *"It's been fabulous working with everyone at Brockwell again this year - we do appreciate being able to share your lovely garden and apiary with our students."*

### **Looking forward**

Looking ahead to the financial year 2024/25 the Charity is fully booked over the summer of 2024 and have 10+ hires already booked for 2025. Prices for evening hires are increasing for 2025, increasing the cost for booking the whole site to £170 per hour.

## **EVENTS**

---

Events this year have been a huge success. We have increased from 17 events in the previous financial year to 25 events this year, consisting of 18 music events (including Mambista), 2 talks, 2 supper clubs, 1 wine tasting, 2 community events (May Fete and Harvest Festival), and 2 fundraising events (raising money for Ukraine and Palestine). The increase in events includes the continuation of the Avant Garden series and the introduction of a wine tasting fundraising event working with local wine business Wild & Lees.



Events this year achieved an incredible average attendance of 83% of all tickets sold. 71% of tickets were sold at full price and 29% of attendees paid the concession price. We work on a trust basis rather than asking for proof of concession status. This is a deliberate policy in place to remove barriers for attendees. A high percentage of attendees paid full price, consistent with last year. For Pay What You Can ticketed events average prices decreased this year, with 45% paying the lowest price for tickets.

*Events data - April 2023 – March 2024*

*Number of events 26*

*Number of attendees 1,755*

### **Feedback**

*"It's lovely to be in your local park with people from your own community in one of the most innovative gardens ever to be found. Community is so at the centre of everything."*

*"I can't think of a better way to spend a Sunday evening in summer!"*

*"A most enjoyable evening where all the volunteers seemed very keen to share the space and ensure all those attending had a relaxed and positive experience."*

## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

### ***Looking forward***

We will continue with our main events such as music, Mambista and fundraising events as these are popular and successful. We will also increase our focus on horticultural and environmental events, including book events and talks, as well as a wider variety of art and community events.

## **WORKSHOPS**

---

This year we continued to make our workshops accessible by using a Pay What You Can (PWYC) scheme for lower cost workshops. 50% of our workshops used this model. Our PWYC scheme aims to make tickets more accessible for those on lower incomes. This allows people to choose the price they pay, with messaging clearly stating that this ticketing model offers people who can afford to pay a bit more the chance to support others who cannot. For all PWYC events, apart from the Gardener's Year workshops, we offered three different prices to choose from. On average 23% paid the top price, 27% the middle price and 50% the lowest price.



We have offset running the PWYC scheme by pricing some workshops with a higher pricing structure with a full price and concession rate (for example, our fermentation workshop and our wreath making workshop). On average 82% of attendees paid full price and only 18% paid the concession rate for tickets.

*Workshop data - April 2023 – March 2024*

*Number of workshops 41*

*Number of attendees 415*

### ***Looking forward***

The 2024/25 year will focus on continuing to develop our range of adult workshops to include a wider range of horticulture and environment-based workshops.

## **ACKNOWLEDGEMENTS**

---

The Trustees are grateful to those who funded and supported our activities during the year, in particular: The London Community Foundation; Brockwell Live Community Fund; Lambeth Active Fund; the Royal Horticultural Society - Sustainable Futures, Social Farms and Gardens; the anonymous funder of 'Drawing from the Roots'; the Greater London Authority; Bernard Sunley Foundation; Garfield Weston Foundation; Wyse Elliot; Postcode Lottery Trust/ People's Postcode Lottery and the Monument

## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

Trust. BPCG has a constructive relationship with our landlord, Lambeth Landscapes, who supported the building of our Barn (Brockwell Barn) and worked closely with us throughout its construction. We are very grateful for their ongoing support.

This year we started a donation campaign for those who would like to support the Greenhouses by donating on a monthly basis. Donors can pay upwards of £5 a month and in 2023/4 we gained nine monthly donors. We also raised almost £600 to repair our much-loved mud kitchen. This is a popular space in the woodland area that is enjoyed by young children and their families from Thursday to Sunday each week. We would like to express our huge thanks to everyone who donated.

The Trustees would also like to warmly thank our staff and volunteers for their dedication and hard work, without whom the Charity could not operate.

## **FINANCIAL REVIEW**

---

This year we largely concentrated on our existing activities and operating model. The barn opened mid-way through the previous financial year, making this year the first full year of its operations. The barn has allowed us to move away from what was previously a very seasonal operation and make use of our wonderful gardens all year round. The Charity has generated an unrestricted surplus of £22,950 in the year. The generation of a surplus allows the Charity to hold back funds for future years when capital outlays may be required to maintain and improve the site. For instance, after the year-end in July 2024, the Charity has incurred £9,800 in relation to the refurbishment of the decking which was primarily paid out of unrestricted reserves.

In light of this result the Trustees consider the Charity's financial position to be encouraging and wish to pay tribute to the resolve and dedication of staff and volunteers who have worked so hard to achieve this position.

The financial statements are set out on pages 17 to 27 of this report. In relation to the major income streams:

- Workshops and events increased by 6% to £32,272;
- Children and families increased by 11% to £38,316;
- Site hire increased by 76% to £48,084; and
- Retail sales increased by 40% to £51,843.

Further details of the Charity's funding may be seen in notes 3 and 4 to the financial statements on page 23. The Trustees express their appreciation for the continued support of funders who make possible many of the Charity's activities and thus remain essential to the development of the Charity.

The reserves policy remains that if Restricted Funds are not sufficient to fund the specific projects to which the restricted funds relate, the Charity's unrestricted funds will be allocated to the specific projects as required. The remaining balance of unrestricted funds should be sufficient to cover costs for 3 months (including staff costs). At year end the Charity is meeting the thresholds set by the reserves policy, with restricted reserves of £438,856 and unrestricted reserves of £88,215.

## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

## **STRUCTURE AND GOVERNANCE**

---

BPCG is a registered charity and a company limited by guarantee with a Board of Trustees who are also Directors under the Companies Act 2006. Trustees are not paid for their services and no Trustee has any interest in the Company. Trustees are selected based on the experience, skills and expertise they bring to furthering the main objectives of the Charity and to reflect the diversity of the community with respect to age, ethnicity, disability and a representation of a variety of backgrounds. They are elected for a five-year term at the AGM in accordance with the procedures set out in the Articles of Association. The induction process for new Trustees includes the provision of information as specified by the Charity Commission on their roles and responsibilities, policy and procedures, meetings with key staff and the Chair of Trustees and visits to the BPCG both by arrangement and informally.

The Board of Trustees currently meets 12 times a year, subject to review. Its principal role is to determine mission, policy and strategy, to monitor the performance and financial stability of the Charity and to ensure BPCG continues to deliver activities driven by its core objectives and aims.

The Charity currently employs one full-time and three part-time members of staff, as well as several part-time freelance staff, and we are supported in the management and running of our events, educational activities and garden space by our volunteers. It is because of our volunteers' extraordinarily generous effort and spirit that our Charity continues to thrive.



## **Brockwell Park Community Greenhouses**

### **Trustees' Report**

For the year ended 31 March 2024

---

#### **OUR TRUSTEES**

---

Our articles of association allow us to appoint up to eleven trustees who act as our executive committee, overseeing the strategic direction of the Charity and ensuring that we fulfil our charitable objectives for the public benefit. Recruited for their individual expertise and their local knowledge and influence, our trustees have provided invaluable assistance throughout the year.

In the year ending 31 March 2024 our Board of Trustees comprised:

#### **List of Trustees**

Joanna David – Chair

Ian Brotherston – Treasurer

Lawrence Osei-Kwaku – Secretary

Deborah Ajia (appointed 17 January 2024)

Omar Alghali (appointed 26 November 2023)

Verena Kotonski

Lucie Russell

Kate Sebag (appointed 26 November 2023; resigned 14 October 2024)

Janet Worth

Katharina Bauer (resigned 26 November 2023)

Earline Hilda Castillo-Binger (resigned 24 May 2023)

Marco Galli (appointed 26 November 2023; resigned 16 January 2024)

David Roy (resigned 26 November 2023)



Joanna David, Trustee



Ian Brotherston, Trustee

**Approving the annual report of the Trustees**

**23 October 2024**

## **Brockwell Park Community Greenhouses**

### **Independent Examiner's Report on the Financial Statements to the Trustees and Members of Brockwell Park Community Greenhouses For the year ended 31 March 2024**

---

I report on the Financial Statements for the year ended 31 March 2024 set out on pages 17 – 27.

This report is made solely to the Trustees of Brockwell Park Community Greenhouses, as a body, in accordance with regulations made under section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the Trustees matters I am required to state to them in an Independent Examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and Charity's trustees for my independent examination work, for this report, or for the statement I have given below.

#### **Respective responsibilities of Trustees and Independent Examiner**

As Charity Trustees, for the purposes of charity law, are responsible for the preparation of the financial statements, the Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the Act) and that an independent examination is needed.

Having satisfied myself that the Charity is not subject to an audit under company law and is eligible for independent examination, it is my responsibility to:

- a) examine the accounts under section 145 of the 2011 Act;
- b) follow the procedures laid down in the general Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- c) state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity, and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the reports limited to those limited to those matters set out in the statement on the next page.

**Brockwell Park Community Greenhouses**

Independent Examiner's Report on the Financial Statements to the Trustees and  
Members of Brockwell Park Community Greenhouses  
For the year ended 31 March 2024

---

**Independent Examiner's Statement**

Since the Charity's gross income does not exceed £250,000 your examiner must be a full member of the Association of Charity Independent Examiners. However, if it exceeded the £250,000, your examiner must be a member of a body listed in section 145 of the 2011 Act. I can confirm that I am qualified to undertake the examination because I am a full member of Association Charity Independent Examiners and a member of Institute of Financial Accountants (IFA) UK, which is one of the listed bodies.

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements
  - a) to keep accounting records in accordance with Section 130 of the Charities Act, and
  - b) to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:



Dated: 23 October 2024

Charles Osei, BSc (Hons), MSc, ACIE, AFA, ATA, MIPA, MCIPP

Flat 3, 11 Rochdale Way Deptford London SE8 4LY

**Brockwell Park Community Greenhouses**

## Statement of financial activities

For the year ended 31 March 2024

	Note	2024 Restricted Funds £	2024 Unrestricted Funds £	2024 Total Funds £	2023 Total Funds £
<b>Income from</b>					
Donations, grants and legacies	3,4	28,424	6,308	34,732	49,475
Income from charitable activities	3	-	172,705	172,705	129,962
Bank interest		-	2,246	2,246	907
<b>Total income</b>		<b>28,424</b>	<b>181,259</b>	<b>209,683</b>	<b>180,344</b>
<b>Expenditure on</b>					
Charitable expenditure	5	22,457	155,044	177,501	152,283
Depreciation	10	15,465	3,265	18,730	14,024
<b>Total expenditure</b>		<b>37,922</b>	<b>158,309</b>	<b>196,231</b>	<b>166,307</b>
<b>Net movement in funds</b>		<b>(9,498)</b>	<b>22,950</b>	<b>13,452</b>	<b>14,037</b>
Funds brought forward		447,929	65,690	513,619	499,582
Transfer between funds	13	425	(425)	-	-
<b>Funds carried forward</b>		<b>438,856</b>	<b>88,215</b>	<b>527,071</b>	<b>513,619</b>

All of the charitable company's activities are derived from continuing activities.

All gains and losses are included within the Statement of financial activities.

The notes on pages 19 to 27 form part of these financial statements.

**Brockwell Park Community Greenhouses**

## Statement of financial position

For the year ended 31 March 2024

	Note	Group 2024 £	Group 2023 £	Charity 2024 £	Charity 2023 £
<b>Fixed Assets</b>					
Investment in subsidiary	9	-	-	1	1
Tangible assets	10	454,440	473,170	454,440	473,170
<b>Current assets</b>					
Debtors	11	24,304	14,276	24,304	14,276
Cash at bank and in hand		93,896	80,526	93,896	80,526
		<b>118,200</b>	<b>94,802</b>	<b>118,200</b>	<b>94,802</b>
<b>Creditors: amounts falling due within one year</b>	12	<b>(45,569)</b>	<b>(54,353)</b>	<b>(45,570)</b>	<b>(54,354)</b>
<b>Net current assets</b>		<b>72,631</b>	<b>40,449</b>	<b>72,630</b>	<b>40,448</b>
<b>Total net assets</b>		<b>527,071</b>	<b>513,619</b>	<b>527,071</b>	<b>513,619</b>
<b>Funds and reserves</b>					
Restricted funds	13	439,078	447,929	439,078	447,929
Unrestricted funds	13	87,993	65,690	87,993	65,690
<b>Total funds</b>		<b>527,071</b>	<b>513,619</b>	<b>527,071</b>	<b>513,619</b>

The Charity was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The Trustees have not required the Charity to obtain an audit in accordance with section 476 of the Companies Act 2006.


The Trustees acknowledge their responsibilities for complying with the requirements of the Companies 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 small companies subject to the small companies regime and in accordance with FRS102 SORP.

Approved and authorised for issue by the Board of Trustees on 23 October 2024 and signed on its behalf by:



Joanna David, Trustee



Ian Brotherston, Trustee



## **Brockwell Park Community Greenhouses**

Notes to the financial statements

For the year ended 31 March 2024

---

### **1. General information**

Brockwell Park Community Greenhouses (the “Charity”) is a charitable company limited by guarantee and registered in the United Kingdom under the Companies Act 2006 and the Charities Act 2011 (Charity Commission 1140590, Companies House number 07217692). The address of the registered office is given within the reference and administrative details page. The Directors are the Members of the Charity. In the event of the Charity being wound up, the liability in respect of the guarantee is limited to £1 per Member.

The nature of the Charity’s operations and its principal activities are set out in the Trustees’ Report on pages 4 to 14.

### **2. Accounting policies**

#### **2.1 Basis of preparation**

These financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these financial statements.

These financial statements have been prepared in accordance with:

- “Charities SORP” refers to the Charities SORP (FRS 102): 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. 2<sup>nd</sup> edition effective 1 January 2019.
- the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102);
- the Companies Act 2006; and,
- the Charities Act 2011.

The financial statements are presented in pound sterling, being the functional currency of the Charity.

#### **2.2 Basis of consolidation**

Group financial statements consolidate the financial statements of Brockwell Park Community Greenhouses and its wholly owned subsidiary undertaking, BPCG Enterprises Limited, for the year ended 31 March 2024. In accordance with Section 408 of the Companies Act 2006, no separate statement of financial activities is presented for Brockwell Park Community Greenhouses.

#### **2.3 Exemptions for qualifying entities under FRS 102**

The Charity has taken advantage of the following disclosure exemptions:

- From preparing a statement of cash flows on the basis that the company does not qualify as a larger Charity under the SORP definitions.
- From the financial instrument disclosures.

## **Brockwell Park Community Greenhouses**

Notes to the financial statements

For the year ended 31 March 2024

---

### **2.4 Going concern**

The Trustees continue to monitor the risks posed to the Charity and have considered possible events or conditions that might cast significant doubt on the ability of the Charity to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the Charity will have adequate resources to continue in operational existence for at least 12 months from the date of signing these financial statements.

### **2.5 Recognition of income**

All income is recognised once the Charity is entitled to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Statement of financial position. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

### **2.6 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated costs.

All expenditure is inclusive of irrecoverable VAT.

### **2.7 Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

## **Brockwell Park Community Greenhouses**

Notes to the financial statements

For the year ended 31 March 2024

---

### **2.8 Critical accounting estimates and areas of judgement**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The Charity does not currently have any significant accounting estimates or areas of judgements.

### **2.9 Offsetting**

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

### **2.10 Grants and donations**

Grants and donations are only included in the Statement of financial activities when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Grants are credited to the Statement of financial activities as the related expenditure is incurred.

### **2.11 Tax reclaims on donations and gifts**

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

### **2.12 Volunteer Services**

The value of any volunteer services received is not included in the financial statement but is described in the Trustees' annual report.

### **2.13 Liabilities**

Liabilities are recognised when there is an obligation at the Statement of financial position date as a result of past events, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

### **2.14 Investments**

The investment in the subsidiary is held at cost less impairment.

## **Brockwell Park Community Greenhouses**

Notes to the financial statements

For the year ended 31 March 2024

---

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

### **2.15 Fixed Assets**

Tangible fixed assets under the cost model are stated at historic cost less accumulated depreciation and any accumulated impairment losses. Historic cost includes expenditure that is directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is provided on the following basis:

- Buildings: over their estimated life from the point that they enter use, being 30 years.
- Fixtures and fittings:
  - Fixtures and fittings – between 5 and 10 years
  - Kitchen fit-out – 7 years
  - Electronics – 5 years

### **2.16 Debtors**

Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the Charity. Subsequently, they are measured at the cash or other consideration expected to be received.

### **2.17 Cash**

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on the notice of not more than 24 hours.

### **2.18 Creditors**

The Charity has creditors which are measured at settlement amounts less any trade discounts.

### **2.19 Funds Policy**

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and support costs.

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.

Transfers are made from unrestricted to restricted funds to cover shortfalls in project funding.

**Brockwell Park Community Greenhouses**

Notes to the financial statements

For the year ended 31 March 2024

**3 Incoming resources - Unrestricted**

	<b>2024 Group £</b>	<b>2023 Group £</b>
Retail sales	51,843	37,053
Site hire	48,084	27,305
Children and families income	38,316	34,635
Workshops and events	32,272	30,508
Donations	7,298	12,862
Bank interest	2,246	702
Other	1,200	461
	<b>181,259</b>	<b>143,526</b>

**4 Incoming resources - Restricted**

	<b>2024 Group £</b>	<b>2023 Group £</b>
Anonymous for 'Drawing from the Roots'	7,400	2,900
Wyse Elliot - Greenhouse Renovation	5,500	-
London Community Fund – Wellbeing Yoga 2024	5,242	-
Palestine Fundraiser	3,148	-
Brockwell Live Community Fund	2,000	2,623
Cory Funding – Fern Bank	1,810	-
Ukraine Fundraiser	1,753	-
Anonymous Donation	1,000	1,000
Mud Kitchen Donations	571	-
Barn Build	-	19,760
The London Community Foundation	-	4,950
Lambeth Active Fund	-	2,500
Royal Horticultural Society – Sustainable Futures	-	2,500
Donations – tree campaign	-	585
	<b>28,424</b>	<b>36,818</b>



## Brockwell Park Community Greenhouses

Notes to the financial statements

For the year ended 31 March 2024

### 5 Charitable expenditure

	Unrestricted Group £	Restricted Group £	2024 Group £	2023 Group £
Wages	84,888	1,014	85,902	72,737
Retail and operational	24,825	2,272	27,096	24,440
Site development	477	-	477	15,724
Administrative	18,481	523	19,004	12,626
Community event expenses	14,117	651	14,768	10,010
Grant expenditure	-	6,413	6,412	4,772
Workshop and educational	3,169	11,584	14,754	11,884
Freelancer and other staff costs	9,089	-	9,089	90
	<b>155,044</b>	<b>22,457</b>	<b>177,501</b>	<b>152,283</b>

### 6 Results of the trading subsidiary

The subsidiary, BPCG Enterprises Limited, did not trade in the year ended 31 March 2024.

### 7 Employees

#### ***Number of employees***

The average number of full-time equivalent employees during the year was:

	2024 Group Number	2023 Group Number
Employees	<u>2</u>	<u>2</u>

#### ***Employment costs***

	2024 Group £	2023 Group £
Wages	84,016	71,495
Pension	1,886	1,242
	<b><u>72,737</u></b>	<b><u>72,737</u></b>

No employees received employee benefits for the reporting period of more than £60,000.

**Brockwell Park Community Greenhouses**

Notes to the financial statements

For the year ended 31 March 2024

**8 Fees for examination of the financial statements**

	<b>2024 Group £</b>	<b>2023 Group £</b>
Independent Examiner's fees	<u>1,000</u>	<u>900</u>

**9 Investment in subsidiary**

The investment in subsidiary totalled £1 (2023: £nil) which represents the investment in a subsidiary, BPCG Enterprises Limited. The Charity owns all the issued share capital of BPCG Enterprises Limited. The subsidiary did not trade during the year.

**10 Tangible fixed assets**

<b>Group</b>	<b>Buildings £</b>	<b>Fixtures and fittings £</b>	<b>Vehicle £</b>	<b>Total £</b>
<b>Cost</b>				
At 1 April	463,945	23,249	17,196	504,390
Additions	-	-	-	-
At 31 March	<u>463,945</u>	<u>23,249</u>	<u>17,196</u>	<u>504,390</u>
<b>Depreciation</b>				
At 1 April	11,599	2,425	17,196	31,220
Charge for the year	15,465	3,265	-	18,730
At 31 March	<u>27,064</u>	<u>5,690</u>	<u>17,196</u>	<u>49,950</u>
<b>Net book value</b>				
At 31 March 2024	<u>436,881</u>	<u>17,559</u>	<u>-</u>	<u>454,440</u>
At 31 March 2023	<u>452,346</u>	<u>20,824</u>	<u>-</u>	<u>473,170</u>

**11 Debtors**

	<b>2024 Group £</b>	<b>2023 Group £</b>
Trade debtors	24,159	14,042
Prepayments	145	234
	<u>24,304</u>	<u>14,276</u>

**Brockwell Park Community Greenhouses**

Notes to the financial statements

For the year ended 31 March 2024

**12 Creditors**

	<b>2024 Group £</b>	<b>2023 Group £</b>
Trade creditors	3,868	5,836
Accruals and deferred income	1,346	26,958
Deferred Income	37,080	19,350
Payroll liabilities	1,644	1,076
VAT	1,631	1,133
	<b>45,569</b>	<b>54,353</b>

Included within the creditors of the Charity is £1 payable in relation to the share capital of the trading subsidiary.

**13 Charity funds in the current year*****Year ended 31 March 2024***

<b>Fund name</b>	<b>Fund balances brought forward £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Fund balances carried forward £</b>
Barn Build	438,351	-	(15,465)	-	422,886
Drawing from the Roots Environmental Art Group	2,042	7,400	(6,342)	-	3,100
Wyse Elliot - Greenhouse Renovation 2024)	-	5,500	-	-	5,500
Other restricted funds	7,536	15,524	(16,115)	425	7,370
<b>Total restricted funds</b>	<b>447,929</b>	<b>28,424</b>	<b>(37,922)</b>	<b>425</b>	<b>438,856</b>
<b>Total unrestricted funds</b>	<b>65,690</b>	<b>181,259</b>	<b>(158,309)</b>	<b>(425)</b>	<b>88,215</b>
<b>Total funds</b>	<b>513,619</b>	<b>209,683</b>	<b>(196,231)</b>	<b>-</b>	<b>527,071</b>

**Brockwell Park Community Greenhouses**

Notes to the financial statements

For the year ended 31 March 2024

**13 Charity funds in the current year (continued)****Year ended 31 March 2023**

<b>Fund name</b>	<b>Fund balances brought forward £</b>	<b>Income  £</b>	<b>Expenditure  £</b>	<b>Transfers  £</b>	<b>Fund balances carried forward £</b>
Barn Build	431,344	19,760	(17,252)	4,500	438,352
London Community Response Fund	17,669	-	-	(17,669)	-
The London Community Foundation	-	4,950	(4,950)	-	-
Learning Yard	4,500	-	-	(4,500)	-
Other restricted funds	11,714	12,108	(14,406)	161	9,577
<b>Total restricted funds</b>	<b>465,227</b>	<b>36,818</b>	<b>(36,608)</b>	<b>(17,508)</b>	<b>447,929</b>
<b>Total unrestricted funds</b>	<b>34,355</b>	<b>143,526</b>	<b>(129,699)</b>	<b>17,508</b>	<b>65,690</b>
<b>Total funds</b>	<b>499,582</b>	<b>180,344</b>	<b>(166,307)</b>	<b>-</b>	<b>513,619</b>

Any restricted funds which have been transferred to unrestricted funds have been transferred with the knowledge and permission of the donor or grant maker.

**14 Related party transactions**

No Trustee receives salary or compensation from the Charity. The Charity reimbursed Trustees for charitable expenses incurred on behalf of the Charity by Trustees. During this year this amounted to £4,600 that was incurred by six Trustees.

During the year the Charity did not recharge any costs to BPCG Enterprises Limited, its wholly owned trading subsidiary.