

Charity number: 1141277
Company number: 07415307
(England and Wales)

Greencuisine Trust

Report of the Trustees and Unaudited Financial Statements

For the year ended 31 October 2020

Greencuisine Trust
Contents Page
For the year ended 31 October 2020

Report of the Trustees	1 to 2
Independent Examiner's Report to the Trustees	3
Statement of Financial Activities	4
Statement of Financial Position	5
Notes to the Financial Statements	6 to 12

Greencuisine Trust
Report of the Trustees
For the year ended 31 October 2020

The Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements for the charitable company for the year ended 31 October 2020. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The purpose of the charity is to improve the knowledge and understanding of environmental issues and to show how bio-diversity, agriculture and preparing & preserving food affects the stability and integrity of the planet and provides a paradigm for sustainable living.

Through workshops, collaborative projects & events, the Trust highlights the connections between the health & vitality of people, communities and the whole living planet. It shows how locally grown organic food supports community stability, minimises damage to natural resources and helps mitigate climate change. The Trust works to address the significant economic, environmental and social impacts caused by the waste of soil, water, energy and nutrients. A key strand of the Trust's work is researching and teaching methods of growing & processing food that maximises nutrients.

The trustees have considered the Charity Commission's guidance on public benefit, including the guidance 'public benefit: running a charity (PB2)'.

ACHIEVEMENTS AND PERFORMANCE

Much of the Trust's work revolves around courses, workshops, collaborative projects and events; the pandemic of 2020 meant the charity was no longer able to undertake this work, though we adapted to a certain extent by taking some teaching online.

A small grant was available to complete 2 videos during the year ending October 2019 progress was severely hampered but one was completed in March 2021 and the final one nears completion as I write this report in June 2021.

During 2020 Daphne Lambert on behalf of the Trust wrote the nutrition chapter for the new Dorling Kindersley/Neals Yard Remedies book on Mental Health which was published in May 2021.

The Forest Food Garden elective began at the University of Sussex with Daphne Lambert working alongside Dr John Parry & Perpetua Kirby both from the University School of Education. In June 2021 the elective won a 'Teaching to disrupt award'. There were 96 nominations, 8 were shortlisted and 3 won an award. The Forest Food Garden was seen as an amazing initiative that created a positive environmental impact and gave invaluable outdoor community experience to the students.

FINANCIAL REVIEW

Reserves

During the year ending October 2020 the Trust was unable to keep an unrestricted reserve policy of £2,000. With many new teaching posts, initiatives and projects lined up for 2022 and providing the Trust remains adaptable within the changing landscape it looks likely we will be able to reinstate the reserve. In addition we will be seeking a grant to support our work.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Greencuisine Trust Ltd has a memorandum governing document.

Recruitment and appointment of trustees

There are 4 trustees with a circulating chair.

Trustees are appointed by the founding member Daphne Lambert

The memorandum states there must be 4 meetings a year 2 of which can be conference calls

REFERENCE AND ADMINISTRATIVE INFORMATION

Name of Charity	Greencuisine Trust
Charity registration number	1141277
Company registration number	07415307
Principal address	1 Byre Wellingham Lane Ringmer Lewes

Greencuisine Trust
Report of the Trustees Continued
For the year ended 31 October 2020

BN8 5SN

Trustees

The trustees and officers serving during the year and since the year end were as follows:

Laura Ellison
Susan Fleming
William Van Marle
Candida Blaker

Independent examiners

Andrew M Wells Accountancy
99 Western Road
Lewes
East Sussex
BN7 1RS

Bankers

Triodos Bank
Brunel House
11 The Promenade
Bristol
BS8 3NN

Approved by the Board of Trustees and signed on its behalf by

.....
Susan Fleming

15 July 2021

Greencuisine Trust
Independent Examiners Report to the Trustees
For the year ended 31 October 2020

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 October 2020.

Responsibilities and basis of report

As the charity Trustees, who are also directors for the purposes of company law, are responsible for the preparation of the accounts 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 your charity's accounts 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 examiners 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 that in any material respect:

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

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.

.....
Andrew M Wells Accountancy
99 Western Road
Lewes
East Sussex
BN7 1RS

15 July 2021

Greencuisine Trust
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 October 2020

	Notes	Unrestricted funds £	Restricted funds £	2020 £	2019 £
Income and endowments from:					
Donations and legacies	2	5,660	16,500	22,160	38,561
Charitable activities	3	12,427	-	12,427	21,129
Investments	4	2	-	2	3
Total		18,089	16,500	34,589	59,693
Expenditure on:					
Raising funds	5	(3,303)	-	(3,303)	(3,321)
Charitable activities	6/7	(21,083)	(15,813)	(36,896)	(52,991)
Total		(24,386)	(15,813)	(40,199)	(56,312)
Net income/expenditure		(6,297)	687	(5,610)	3,381
Reconciliation of funds					
Total funds brought forward		6,329	1,313	7,642	4,261
Total funds carried forward		32	2,000	2,032	7,642

Greencuisine Trust
Statement of Financial Position
As at 31 October 2020

	Notes	2020 £	2019 £
Current assets			
Debtors	13	-	95
Cash at bank and in hand		2,752	8,393
		2,752	8,488
Creditors: amounts falling due within one year	14	(720)	(846)
Net current assets		2,032	7,642
Total assets less current liabilities		2,032	7,642
Net assets		2,032	7,642
The funds of the charity			
Restricted income funds	15	2,000	1,313
Unrestricted income funds	15	32	6,329
Total funds		2,032	7,642

For the year ended 31 October 2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476,
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

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

Susan Fleming
Trustee

15 July 2021

Greencuisine Trust
Notes to the Financial Statements
For the year ended 31 October 2020

1. Accounting Policies

Basis of accounting

The financial statements have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets and in accordance with 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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), and the Companies Act 2006.

Greencuisine Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Going concern

The accounts have been prepared on a going concern basis and the trustees believe there to be no material uncertainties about the charity's ability to continue as a going concern.

Funds

Unrestricted funds are generally funds that are available for use at the trustees' discretion in furtherance of the objects of the charity.

Further details are disclosed in note 15.

Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Income derived from events is recognised as earned (this is, as the related goods or services are provided).

Resources expended

Liabilities are recognised as resources expended when there is a legal or constructive obligation committing the Charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The company is a registered charity and is therefore exempt from taxation.

Operating leases

Rents payable under operating leases are charged in the statement of financial activities on a straight line basis over the lease term.

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2020

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Donations received	5,660	16,500	22,160	38,561
	5,660	16,500	22,160	38,561

3. Income from charitable activities

	2020	2019
	£	£
Unrestricted funds		
<i>Education and promotion of organic and natural farming</i>		
Course fees	10,925	8,264
Rental income	92	7,068
Consultancy	1,410	5,797
	12,427	21,129
	12,427	21,129

4. Investment income

	2020	2019
	£	£
Unrestricted funds		
Bank interest receivable	2	3
	2	3

5. Expenditure on other trading activities

	2020	2019
	£	£
Unrestricted funds		
Provision of accommodation	3,303	3,321
	3,303	3,321

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2020

6. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2020	2019
	£	£	£	£
Education and promotion of organic and natural farming	16,147	15,813	31,960	46,829
Support costs	4,936	-	4,936	6,162
	21,083	15,813	36,896	52,991

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2020	2019
	£	£	£	£
Support costs				
Education and promotion of organic and natural farming	31,960	4,936	36,896	52,991

8. Analysis of support costs

	2020	2019
	£	£
Education and promotion of organic and natural farming		
Finance	29	43
Advertising and promotion	287	1,316
Travel costs	110	668
Facilities	2,444	2,539
Stationery and telephone	815	319
Insurance	171	107
Governance costs	1,080	1,170
	4,936	6,162

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2020	2019
	£	£
Accountancy fees	1,080	1,170

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2020

10. Staff costs

Total staff costs for the year ended 31 October 2020 were:

	2020	2019
	£	£
Salaries and wages	6,177	6,193
	<u>6,177</u>	<u>6,193</u>

	2020	2019
	£	£
Charitable	1	1
	<u>1</u>	<u>1</u>

12. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2019 £
Income and endowments from:			
Donations and legacies	73	38,488	38,561
Charitable activities	21,129	-	21,129
Investments	3	-	3
Total	<u>21,205</u>	<u>38,488</u>	<u>59,693</u>
Expenditure on:			
Raising funds	(3,321)	-	(3,321)
Charitable activities	(14,503)	(38,488)	(52,991)
Total	<u>(17,824)</u>	<u>(38,488)</u>	<u>(56,312)</u>
Net income/expenditure	3,381	-	3,381
Reconciliation of funds			
Total funds brought forward	2,948	1,313	4,261
Total funds carried forward	<u>6,329</u>	<u>1,313</u>	<u>7,642</u>

13. Debtors

	2020	2019
	£	£
Amounts due within one year:		
Trade debtors	-	95
	<u>-</u>	<u>95</u>

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2020

14. Creditors: amounts falling due within one year

	2020	2019
	£	£
Other creditors	-	127
Accruals and deferred income	720	719
	<u>720</u>	<u>846</u>

15. Movement in funds

Unrestricted Funds

	Balance at 01/11/2019	Incoming resources	Outgoing resources	Balance at 31/10/2020
	£	£	£	£
<i>General</i>				
General	6,329	18,089	(24,386)	32
	<u>6,329</u>	<u>18,089</u>	<u>(24,386)</u>	<u>32</u>

Unrestricted Funds - Previous year

	Balance at 01/11/2018	Incoming resources	Outgoing resources	Balance at 31/10/2019
	£	£	£	£
<i>General</i>				
General	2,948	21,205	(17,824)	6,329
	<u>2,948</u>	<u>21,205</u>	<u>(17,824)</u>	<u>6,329</u>

Purpose of unrestricted Funds

General

Unrestricted funds are generally funds that are available for use at the trustees' discretion in furtherance of the objects of the charity.

Restricted Funds

	Balance at 01/11/2019	Incoming resources	Outgoing resources	Balance at 31/10/2020
	£	£	£	£
Restricted funds	1,313	16,500	(15,813)	2,000
	<u>1,313</u>	<u>16,500</u>	<u>(15,813)</u>	<u>2,000</u>

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2020

Restricted Funds - Previous year

	Balance at 01/11/2018	Incoming resources	Outgoing resources	Balance at 31/10/2019
	£	£	£	£
Restricted funds	1,313	38,488	(38,488)	1,313
	1,313	38,488	(38,488)	1,313

Purpose of restricted funds

Restricted funds

Restricted funds are given for a specific purpose

16. Analysis of net assets between funds

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
<i>General</i>		
General	32	32
Restricted funds		
Restricted funds	2,000	2,000
	2,032	2,032

Previous year

	Net current assets / (liabilities)	Net Assets
	£	£
Unrestricted funds		
<i>General</i>		
General	6,329	6,329
Restricted funds		
Restricted funds	1,313	1,313
	7,642	7,642

17. Company limited by guarantee

Greencuisine Trust is a company limited by guarantee and accordingly does not have a share capital.

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2020