

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 2021

Greencuisine Trust
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Greencuisine Trust
Report of the Trustees
For the year ended 31 October 2021

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 2021. 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, farming together with methods of and preparing & preserving food affects the stability and integrity of the planet.

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

Lockdown restrictions between October 2020 - March 2021 resulted in key events and courses being cancelled. The courses for Hawkwood college were moved online and the Forest Food Garden elective teaching at the University of Sussex was also delivered on line. Teaching resumed face to face in September 2021 and a number of workshops resumed at the Byres.

Daphne on behalf of the Trust wrote the nutrition chapter for Neals Yard Remedies book Mental Wellness. The income generated helped towards the core costs of the charity. The book was published in May 2021.

In September 2021 Daphne returned to volunteering for The Real Junk Food Project (TRJFP) as a chef in Cafe Gardner. At the time of writing a grant has enabled Daphne to teach maximising nutrition and minimising waste workshops in collaboration with TRJFP during 2022.

During year end October 2021 Greencuisine Trust collaborated with Hayman's Farm. The project involves building a kitchen at the centre of a biodynamic farm which will connect people to soil, food and health through experience. Through biodynamic farming and the transformative process of cooking we see that microbes, soil, minerals, plants, sun, moon and planet earth are all interconnected and deepen our understanding of the potential of food to truly nourish our bodies. Our role is designing the kitchen and over the next couple of years train chefs to run the kitchen in addition we are designing & running a series of workshops.

The trustees were delighted that Dr Romy Fraser OBE agreed to be the Trusts new patron.

FINANCIAL REVIEW

Reserves

During the year ending October 2021 the Trust was unable to keep an unrestricted reserve policy of £2,000. Core funding secured in January 2022 along with new initiatives and projects means the reserve at time of writing has been reinstated.

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

Greencuisine Trust
Report of the Trustees Continued
For the year ended 31 October 2021

Ringmer
Lewes
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 FMAAT
99 Western Road
Lewes
East Sussex
BN7 1RS

Bankers

Triodos Bank
Deanery Road
Bristol
BS1 5AS

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

..... 19 July 2022
Susan Fleming

Greencuisine Trust
Independent Examiners Report to the Trustees
For the year ended 31 October 2021

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 October 2021.

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 FMAAT

99 Western Road

Lewes

East Sussex

BN7 1RS

19 July 2022

Greencuisine Trust
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 October 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 £	2020 £
Income and endowments from:					
Donations and legacies	2	15,418	6,000	21,418	22,160
Charitable activities	3	10,403	-	10,403	12,427
Investments	4	1	-	1	2
Total		25,822	6,000	31,822	34,589
Expenditure on:					
Raising funds	5	(3,027)	-	(3,027)	(3,303)
Charitable activities	6/7	(22,075)	(8,000)	(30,075)	(36,896)
Total		(25,102)	(8,000)	(33,102)	(40,199)
Net income/expenditure		720	(2,000)	(1,280)	(5,610)
Reconciliation of funds					
Total funds brought forward		32	2,000	2,032	7,642
Total funds carried forward		752	-	752	2,032

Greencuisine Trust
Statement of Financial Position
As at 31 October 2021

	Notes	2021 £	2020 £
Current assets			
Cash at bank and in hand		1,925	2,752
		1,925	2,752
Creditors: amounts falling due within one year	13	(810)	(720)
Net current assets		1,115	2,032
Total assets less current liabilities		1,115	2,032
Creditors: amounts falling due after more than one year	14	(363)	-
Net assets		752	2,032
The funds of the charity			
Restricted income funds	15	-	2,000
Unrestricted income funds	15	752	32
Total funds		752	2,032

For the year ended 31 October 2021 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

19 July 2022

Greencuisine Trust
Notes to the Financial Statements
For the year ended 31 October 2021

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.

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Donations received	15,418	6,000	21,418	22,160
	15,418	6,000	21,418	22,160

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2021

3. Income from charitable activities

	2021	2020
	£	£
Unrestricted funds		
<i>Education and promotion of organic and natural farming</i>		
Course fees	2,723	10,925
Rental income	3,121	92
Consultancy	4,559	1,410
	10,403	12,427
	10,403	12,427

4. Investment income

	2021	2020
	£	£
Unrestricted funds		
Bank interest receivable	1	2
	1	2

5. Expenditure on other trading activities

	2021	2020
	£	£
Unrestricted funds		
Provision of accommodation	3,027	3,303
	3,027	3,303

6. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2021	2020
	£	£	£	£
Education and promotion of organic and natural farming	18,348	8,000	26,348	31,960
Support costs	3,727	-	3,727	4,936
	22,075	8,000	30,075	36,896

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2021

7. Costs of charitable activities by activity type

	Activities undertaken directly £	Support costs £	2021 £	2020 £
Support costs				
Education and promotion of organic and natural farming	26,348	3,727	30,075	36,896

8. Analysis of support costs

	2021 £	2020 £
Education and promotion of organic and natural farming		
Finance	156	29
Advertising and promotion	27	287
Travel costs	-	110
Facilities	2,018	2,444
Stationery and telephone	275	815
Insurance	171	171
Governance costs	1,080	1,080
	3,727	4,936

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2021 £	2020 £
Accountancy fees	1,080	1,080

10. Staff costs

Total staff costs for the year ended 31 October 2021 were:

	2021 £	2020 £
Salaries and wages	4,888	6,177
	4,888	6,177

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2021

	2021	2020
Charitable	1	1
	<u>1</u>	<u>1</u>

12. Comparative for the Statement of Financial Activities

	Unrestricted funds £	Restricted funds £	2020 £
Income and endowments from:			
Donations and legacies	5,660	16,500	22,160
Charitable activities	12,427	-	12,427
Investments	2	-	2
Total	<u>18,089</u>	<u>16,500</u>	<u>34,589</u>
Expenditure on:			
Raising funds	(3,303)	-	(3,303)
Charitable activities	(21,083)	(15,813)	(36,896)
Total	<u>(24,386)</u>	<u>(15,813)</u>	<u>(40,199)</u>
Net income/expenditure	(6,297)	687	(5,610)
Reconciliation of funds			
Total funds brought forward	6,329	1,313	7,642
Total funds carried forward	<u>32</u>	<u>2,000</u>	<u>2,032</u>

13. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	810	720
	<u>810</u>	<u>720</u>

14. Creditors: amounts falling due after more than one year

	2021 £	2020 £
Other creditors	363	-
	<u>363</u>	<u>-</u>

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2021

15. Movement in funds

Unrestricted Funds

	Balance at 01/11/2020	Incoming resources	Outgoing resources	Balance at 31/10/2021
	£	£	£	£
<i>General</i>				
General	32	25,822	(25,102)	752
	32	25,822	(25,102)	752

Unrestricted Funds - Previous year

	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
	6,329	18,089	(24,386)	32

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 01/11/2020	Incoming resources	Outgoing resources	Balance at 31/10/2021
	£	£	£	£
Restricted funds	2,000	6,000	(8,000)	-
	2,000	6,000	(8,000)	-

Restricted Funds - Previous year

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

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2021

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) £	Creditors > one year £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	1,115	(363)	752
Restricted funds			
	1,115	(363)	752
Previous year			
	Net current assets / (liabilities) £	Creditors > one year £	Net Assets £
Unrestricted funds			
<i>General</i>			
General	32	-	32
Restricted funds			
Restricted funds	2,000	-	2,000
	2,032	-	2,032

17. Company limited by guarantee

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