

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 2022

Greencuisine Trust
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Greencuisine Trust
Report of the Trustees
For the year ended 31 October 2022

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 2022. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and 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 and farming together with methods of preparing & preserving food affects the stability and integrity of the planet.

Through workshops, collaborative projects & events, the Trust highlights the connections between soil, food and health. Central to the work of the Trust is showing how locally grown, organic food supports, individual health, community stability, minimises damage to natural resources and helps mitigate climate change. The Trust shares knowledge with diverse groups of people on how to grow & process food using methods 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

March 2021 - July 2021 saw a phased exit from lockdown restriction, allowing face to face events and workshops to resume in the year October 2021 - October 2022.

A grant received in January 2022 provided funds to run 10 workshops + training sessions for The Real Junk Food Project. (TRJFP) in Brighton. All of the work focused on minimising waste, maximising nutrition and stretching food budgets. In addition Daphne on behalf of TRJFP prepared lunches for children during school holidays.

The grant was also allocated to essential equipment/materials for teaching and core costs.

During the year as well as teaching at Greencuisine HQ the Trust has

- undertaken research on alternative food crops, food quality and nutrient density, the gut microbiome and natural immunity.
- explored ways to support food system change by forging closer relationships with The Landworkers Alliance, Growing real food for Nutrition, Alliance for Natural Health & The Biodynamic Association
- forged a collaboration with Nutritank - a nutrition and wellbeing platform for medics
- returned to in person teaching at Hawkwood College & The Coaching Barn
- continued its collaboration with Haymans Farm creating a kitchen at the centre of a biodynamic farm to connect people to soil, food and health through experience.

Daphne continues to teach on the innovative Forest Food Garden elective at the University of Sussex. The garden creates a positive environmental impact and connects the health & vitality of people, communities and the whole living planet.

In December 2022 Daphne collaborated with Human Nature and cooked a fund raising dinner to increase awareness around food poverty and raise funds for The Lewes Emergency Food Network.

FINANCIAL REVIEW

Reserves

During the year ending October 2022 the Trust maintained an unrestricted reserve policy of £2,000.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Greencuisine Trust Ltd has a memorandum governing document.

Greencuisine Trust
Report of the Trustees Continued
For the year ended 31 October 2022

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 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 Dunford Wood

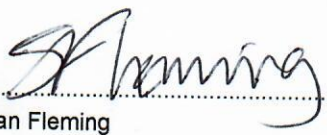
Independent examiners

Caroline Clarke ACA
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


.....
Susan Fleming

07/7/23

Greencuisine Trust
Independent Examiners Report to the Trustees
For the year ended 31 October 2022

I report to the trustees on my examination of the accounts of the charitable company for the year ended 31 October 2022.

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.



Caroline Clarke ACA
99 Western Road
Lewes
East Sussex
BN7 1RS

07 July 2023

Greencuisine Trust
Statement of Financial Activities (including Income and Expenditure Account)
For the year ended 31 October 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Income and endowments from:					
Donations and legacies	2	13,766	50,000	63,766	21,418
Charitable activities	3	14,543	-	14,543	10,403
Investments	4	19	-	19	1
Total		28,328	50,000	78,328	31,822
Expenditure on:					
Raising funds	5	(3,898)	-	(3,898)	(3,027)
Charitable activities	6/7	(8,158)	(27,592)	(35,750)	(30,075)
Total		(12,056)	(27,592)	(39,648)	(33,102)
Net income/expenditure		16,272	22,408	38,680	(1,280)
Reconciliation of funds					
Total funds brought forward		752	-	752	2,032
Total funds carried forward		17,024	22,408	39,432	752

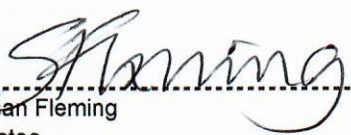
Greencuisine Trust
Statement of Financial Position
As at 31 October 2022

	Notes	2022 £	2021 £
Current assets			
Cash at bank and in hand		41,142	1,925
		41,142	1,925
Creditors: amounts falling due within one year	13	(1,710)	(810)
Net current assets		39,432	1,115
Total assets less current liabilities		39,432	1,115
Creditors: amounts falling due after more than one year	14	-	(363)
Net assets		39,432	752
The funds of the charity			
Restricted income funds	15	22,408	-
Unrestricted income funds	15	17,024	752
Total funds		39,432	752

For the year ended 31 October 2022 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

07/17/23

Greencuisine Trust
Notes to the Financial Statements
For the year ended 31 October 2022

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

As a registered charity, the company is exempt from income and corporation tax to the extent that its income and gains are applicable to charitable purposes only. Value Added Tax is not recoverable by the company, and is therefore included in the relevant costs in the Statement of Financial Activities.

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 2022

2. Income from donations and legacies

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Donations received	13,766	50,000	63,766	21,418
	13,766	50,000	63,766	21,418

Analysis of grants received

	2022	
	£	
Crucible Foundation	50,000	-
	50,000	-

3. Income from charitable activities

	2022	2021
	£	£
Unrestricted funds		
<i>Education and promotion of organic and natural farming</i>		
Course fees	10,580	2,723
Rental income	2,017	3,121
Consultancy	1,946	4,559
	14,543	10,403
	14,543	10,403

4. Investment income

	2022	2021
	£	£
Unrestricted funds		
Bank interest receivable	19	1
	19	1

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2022

5. Expenditure on other trading activities

	2022	2021
	£	£
Unrestricted funds		
Provision of accommodation	3,898	3,027
	3,898	3,027

6. Costs of charitable activities by fund type

	Unrestricted funds	Restricted funds	2022	2021
	£	£	£	£
Education and promotion of organic and natural farming	5,743	26,342	32,085	26,348
Support costs	2,415	1,250	3,665	3,727
	8,158	27,592	35,750	30,075

7. Costs of charitable activities by activity type

	Activities undertaken directly	Support costs	2022	2021
	£	£	£	£
Support costs				
Education and promotion of organic and natural farming	32,085	3,665	35,750	30,075

8. Analysis of support costs

	2022	2021
	£	£
Education and promotion of organic and natural farming		
Management	1,250	-
Finance	67	156
Advertising and promotion	475	27
Travel costs	176	-
Facilities	-	2,018
Stationery and telephone	446	275
Insurance	171	171
Governance costs	1,080	1,080
	3,665	3,727

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2022

9. Net income/(expenditure) for the year

This is stated after charging/(crediting):

	2022	2021
	£	£
Accountancy fees	1,080	1,080
	<u>1,080</u>	<u>1,080</u>

10. Staff costs

Total staff costs for the year ended 31 October 2022 were:

	2022	2021
	£	£
Salaries and wages	6,507	4,888
	<u>6,507</u>	<u>4,888</u>

	2022	2021
	£	£
Charitable	0	1
	<u>0</u>	<u>1</u>

12. Comparative for the Statement of Financial Activities

	Unrestricted funds	Restricted funds	2021
	£	£	£
Income and endowments from:			
Donations and legacies	15,418	6,000	21,418
Charitable activities	10,403	-	10,403
Investments	1	-	1
Total	<u>25,822</u>	<u>6,000</u>	<u>31,822</u>
Expenditure on:			
Raising funds	(3,027)	-	(3,027)
Charitable activities	(22,075)	(8,000)	(30,075)
Total	<u>(25,102)</u>	<u>(8,000)</u>	<u>(33,102)</u>
Net income/expenditure	720	(2,000)	(1,280)
Reconciliation of funds			
Total funds brought forward	32	2,000	2,032
Total funds carried forward	<u>752</u>	<u>-</u>	<u>752</u>

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2022

13. Creditors: amounts falling due within one year

	2022	2021
	£	£
Other creditors	900	-
Accruals and deferred income	810	810
	1,710	810

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

	2022	2021
	£	£
Other creditors	-	363
	-	363

15. Movement in funds

Unrestricted Funds

	Balance at 01/11/2021	Incoming resources	Outgoing resources	Balance at 31/10/2022
	£	£	£	£
<i>General</i>				
General	752	28,328	(12,056)	17,024
	752	28,328	(12,056)	17,024

Unrestricted Funds - Previous year

	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

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.

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2022

Restricted Funds

	Balance at 01/11/2021	Incoming resources	Outgoing resources	Balance at 31/10/2022
	£	£	£	£
Restricted funds	-	50,000	(27,592)	22,408
	-	50,000	(27,592)	22,408

Restricted Funds - Previous year

	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)	-

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	17,023	-	17,023
Restricted funds			
Restricted funds	22,409	-	22,409
	39,432	-	39,432

Greencuisine Trust
Notes to the Financial Statements Continued
For the year ended 31 October 2022

Previous year

	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

17. Company limited by guarantee

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