

Registered number: 08236843
Charity number: 1151225

HIGHGROUND PROJECTS LIMITED
(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

HIGHGROUND PROJECTS LIMITED
(A company limited by guarantee)

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HIGHGROUND PROJECTS LIMITED
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2021**

Trustees

Mr I Elliott, Chairman
Mr J R Kerner
Mr M Ward
Mr J Browne MBE
Mr M J Perkins
Mrs S van Leest
Mr A T A Hoppenbrouwers
Mr R N Winterton
Mr T Green (appointed 23 March 2021)

Company registered number
08236843

Charity registered number
1151225

Registered office

Preston Smithy
Chathill
Northumberland
NE67 5DG

Executive Director

Miss A V Baker Cresswell

Accountants

Ryecroft Glenton
32 Portland Terrace
Jesmond
Newcastle upon Tyne
NE2 1QP

Bankers

Lloyds Bank plc
24, Bondgate Within
Alnwick
Northumberland
NE66 1TD

HIGHGROUND PROJECTS LIMITED
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their annual report together with the financial statements of the Charitable Company for the year ended 31 March 2021. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Objectives and activities

a. Policies and objectives

The Objects as set out in the Charitable Company's Articles of Association are:

- a) The prevention and relief of poverty, the relief of ill-health (whether mental and/or physical) and the relief of need amongst:
- Serving and former serving members of the armed forces of the Crown injured on active service,
 - Other personnel employed in roles, which directly support the United Kingdom's security, international development and stabilisation and intelligence, who have been injured in the course of their duties

by means of the provision of mentoring, services, facilities and equipment to support their treatment, rehabilitation, resettlement, education, training and employment.

- b) To educate the public about mental health, in particular about mental injury sustained during service to the public and methods of providing relief and treatment and on the basis that in pursuing the above aims, the Charity shall operate mainly in England.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

HIGHGROUND PROJECTS LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance

a. Review of activities

- In spite of the coronavirus pandemic which began in the UK in March 2020, HighGround has achieved some notable milestones in the last 12 months.
- Our Chairman Air Cdre Ian Elliott (r'td) signed the Armed Forces Covenant on HighGround's behalf.
- Anna Baker Cresswell Executive Director was invited to speak via video link at the Canadian Horticultural Therapy Association's annual conference.
- Op Frith's first pilot Frith Garden at RAF Brize Norton was approved.
- A Memorandum of Understanding was agreed between HighGround and The Royal Marines Charity.

HighGround's two core services namely Horticultural Therapy for injured serving personnel at DMRC Stanford Hall and the advice and support delivered to service leavers and veterans about land-based employment were affected by CV-19 in very different ways, but the delivery of both continued throughout the pandemic using new and alternative formats.

With the exception of 3 weeks at the start of the pandemic, our staff at DMRC Stanford Hall who deliver the Horticultural Therapy service to injured serving personnel have worked throughout.

Initially Horticultural Therapy sessions had to be delivered virtually which necessitated the use of videos and our You Tube channel in collaboration with referring Occupational Therapists, but once patients were allowed back onto the Unit, Horticultural Therapy was delivered in full PPE with appropriate social distancing according to Unit procedures.

Sadly, we have not seen our wonderful Gardening Volunteers for over a year as, like so many others, gardening from home and sharing it on social media, became 'the norm.'

Group Captain Chris Rowley took command as the new Commanding Officer of DMRC Stanford Hall in August 2020 and our associations with Norton House and Friends of the Tenth continue.

We are extremely grateful to the companies and individuals who have given so much both materially and of their time to help not only with the delivery of the Horticultural Therapy service at DMRC Stanford Hall but also with Op Frith, a new initiative to share our experiences of establishing therapeutic gardens first at Headley Court and now at DMRC Stanford Hall.

Collectively we know them as #TopTeam and individually they are Hotbox heated propagators; Tarmac plc; Hortus Loci; British Sugar Topsoil; Darlac Tools; Mr Fothergills Seeds; Burgon & Ball; Draper Tools; CED Stone Group; Vegepod; Vitax; David Greaves; the Worshipful Company of Glovers; Charlie Hopkinson; Heather Barrett-Mold and Autopot.

Professor Zoe Morrison continues to help us to build our outcome measures, and we also thank the Royal Warrant Holders Association who provided the funding for our chicken fencing.

We thank Headley Court Charity, the Soldiers' Charity; Greenwich Hospital; Swire Charitable Trust; Worshipful Company of Grocers; Basil Death Trust, D'Oyly Carte Trust and the Worshipful Company of Drapers for their generous and continued support of our work.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Quotes from DMRC patients during and after Horticultural Therapy:

Expectations: To help focus and improve my life by combining gardening activities.

I enjoyed my time spent with these lessons as it helped me relax and find something new to enjoy and socialize with others who have similar interests.

I think anyone could benefit massively to at least have a go. It's nice to understand how to prep and grow your own food.

Expectations: To try and re-spark a past love for gardening.

It has enabled me time to forget about the current me and lose myself.

Thank you, Jane and Andy, you got me to talk when no one else has managed.

To grow something is very rewarding.

It has added another distraction which will further aid my condition.

Horticulture offers a wide range of knowledge which would suit anyone looking for a therapeutic hobby or employment working in the outdoor environment.

Such a variety of tasks to carry out, so something for all.

It helped me to concentrate on something else apart from my injury and staff are easy to talk to.

The pandemic affected our land-based employment service in a different way as Bicton College where we deliver our Rural Weeks programme closed in March 2020.

Thanks to the incomparable Chris Shepherd, a Virtual Rural Weeks programme using some of the same presenters was quickly pulled together, and our first Virtual Rural Week was successfully delivered to 4 serving personnel and 5 veterans in June 2020, with a further 5 delivered throughout the year.

We managed to deliver one Rural Week at Bicton College during a break between lockdowns in the autumn, when we were joined by our Chairman and Tim Lever who will become our first Rural Employment Manager when he leaves the Royal Marines in summer 2021 after 30 years' service.

The study carried out by the Rural Business Improvement Manager and generously funded by The Royal Foundation has proved invaluable as Tim develops his role during his resettlement, and we continue to work with our referral partners including Walking With the Wounded; Project Nova; the Poppy Factory; Step Together Volunteering; Regular Forces Employment Association; White Ensign Association; Officers Association and The Royal Marines Charity with whom we were very proud to sign a Memorandum of Understanding to underpin our working relationship during this year.

The Career Transition Partnership (CTP) which provides employment support for all serving personnel on behalf of the Ministry of Defence, is working with us to raise awareness about access to land-based employment opportunities for those in transition.

HIGHGROUND PROJECTS LIMITED

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TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

We continue to develop relationships with land-based organisations and employers who recognise the skills and experience which military service brings including Historic Houses, Country Land and Business Association, Historic and Botanic Gardens Trust, Woodland Heritage, National Gamekeepers Association, National Trust, JCB, Forest School Association and thank all our wonderful presenters for Rural Weeks and Virtual Rural Weeks including Velcourt Farming; Tillhill Forestry; Bowler Oakfield; Hi-Line Training; Dorset Wildlife Trust; British Association of Landscape Industries and the inspirational veterans who give their time as speakers.

The Development Board is growing under the chairmanship of our Trustee Jon Perkins and we welcomed Simon West from the Gun Trade Association, Kieron Atkinson from English Wine Project, Marcus Barnett, Matt Evans, Kirsty McNicol to represent Fieldsports; Viticulture, Horticulture and Arboriculture and Ross Ewing from BASC as our first Media Officer.

Their roles as subject matter experts in each of their areas of the land-based sector will give Tim our Rural Employment Manager precious insights into trends and opportunities which will benefit the service leavers and veterans we work with.

The rollout of our Rural Weeks programme to Askham Bryan College near York has been postponed until Spring 2021, and we continue to work with other Landex colleges as they develop new programmes to encourage service leavers and veterans into the land-based sector.

We are extremely grateful to the Veterans' Foundation; RAF Benevolent Fund; Greenwich Hospital and The Royal Marines Charity for their generous support of our Rural Weeks and Virtual Rural Weeks which enables us to deliver Life beyond the military – Outdoors to individuals of all ranks and ages.

Quotes from participants:

I am a Transport Manager in the Royal Marines and it would be easy to go into that role in civvy street. If it hadn't been for HighGround, that's what I would have done.

Great course, great people and helped me enormously with my self-confidence.

100% would recommend it to others.

Website and communications

During this pandemic year the website has been our main channel of communication as our use of social media as a means of keeping in touch with our beneficiaries and supporters as well as acting as an important resource for Horticultural Therapy patients, has increased exponentially.

Anna Averkiou and Louisa Robertson-Macleod our Social Media Co-ordinator carried out a website audit in Spring 2020 and we have engaged a new web developer to help us expand and develop the site. Welcome Andrew, and our profound thanks to Kathryn Jackson for her continued design genius which runs through the Charity's entire branded output.

Face to face fundraising has been almost impossible this year with the exception of our Bridge too Far Walk from the Tower of London in August 2020 which raised over £3,000 for HighGround.

Huge thanks to the Worshipful Company of Security Professionals for organising it and to the Tower of London for giving us permission to start and finish there.

Chris Eberhardie's 1,000 Mile Challenge (still in her garden); Lady Cholmeley's HighGround Mix sweet peas and Horsted Keynes' Marmalade Day have all made a big difference to our fundraising.

HIGHGROUND PROJECTS LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Achievements and performance (continued)

Barratt plc's generous support of our work continues, and we welcomed Knight Frank as our second Corporate Champion and thank Tim Green for his work to develop this initiative.

David Thomas, Chief Executive of Barratt Developments, said: "We are very pleased to support HighGround. The work they do to help injured service personnel through horticultural rehabilitation is inspirational and life-changing. As a business both directly, and through our partnerships with charities like HighGround, we are committed to backing our Armed Forces personnel and providing them with support and new opportunities."

We thank British Sugar Topsoil for nominating us as their Charity of the Year and the Friends of HighGround led by our Trustee Sue van Leest has been busy developing regional networks while the nation has been in lockdown and public fundraising has been so inactive.

The Executive Director has continued to apply to grant-making trusts and foundations according to HighGround's fundraising strategy, but with income from investments badly affected by the pandemic, this has not yielded the amounts anticipated.

Grateful thanks to our wonderful Bookkeeper Ruth.

The Trustees met virtually on 4 occasions, and we welcomed Richard Lungmuss as our first Honorary Secretary to the Trustees this year.

The Trustees are grateful to Scott Eredine; Knight Frank; Barratt plc; Robertson Ness Trust; Barbara Welby Trust and the many generous individuals who have contributed to the Charity's work.

Financial review**a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charitable Company has adequate resources to continue in operational existence for the foreseeable future. They have included in their assessment the effects of the situation surrounding the coronavirus pandemic, which has delayed projects but has not unduly impacted on the financial position of the charity. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Reserves policy

It is the policy of the charity to hold reserve funds at a level of at least six months' running costs of the core activity. At 31 March 2021, the charity had total funds of £522,509 comprising unrestricted funds of £422,625 and restricted funds £99,884. Of the unrestricted funds, £414,750 has been designated to be spent on horticultural therapy courses over the next six years as agreed with the donor. This leaves £7,874 which represents around seven months of core support and operating costs in reserves.

HIGHGROUND PROJECTS LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Structure, governance and management

a. Constitution

The Company is registered as a Charitable Company limited by guarantee and was set up in October 2012.

The Company is constituted under its Articles of Association and is a registered charity number 1151225. The latest version of its Articles was agreed on 20 February 2013.

b. Methods of appointment or election of Trustees

The management of the Charitable Company is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

When the need arises, new Trustees are appointed as Directors by members of the Company to serve as Trustees of the Charity.

c. Risk management

Anna Baker Cresswell is Executive Director with overall responsibility for fundraising and the day-to-day running of the Charitable Company. John Kerner has taken responsibility for the Risk Register which is a standing item at quarterly Trustees Meetings. Ruth Ritson provides quarterly financial updates for Trustees' Meetings.

Plans for future periods

The beneficiaries of the Charitable Company are serving members of HM armed forces, Reservists and Veterans.

Strategic aims

Continue to deliver the Horticultural Therapy service at DMRC Stanford Hall in accordance with the Service Level Agreement between the Charity and DMRC Stanford Hall.

Work with the Academic Department of Military Rehab (ADMR) and clinical team at DMRC Stanford Hall to develop the evidence base supporting Horticultural Therapy as a rehab intervention for injured serving personnel.

Work with Rural Employment Manager to develop the Rural Weeks programme at other Landex colleges in UK regions using Bicton College as the main operating base.

Rural Employment Manager to start work for HighGround in Summer 2021 (delayed due to injury) and work with Executive Director to roll out Rural Weeks programme to next agricultural college, Askham Bryan in Spring 2022 – delayed due to CV-19.

Provide ongoing support for HighGround beneficiaries as they continue their journey through transition from military life back into civilian street, and work with other Service charities to meet the needs of our mutual beneficiaries.

Work with Trustee Jon Perkins and Rural Employment Manager to enhance and improve the role of the Development Board to provide more land-based work experience and employment opportunities and improve communication with the employers offering such opportunities.

HIGHGROUND PROJECTS LIMITED
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

Plans for future periods (continued)

Work with the Career Transition Partnership (CTP) to ensure early awareness of HighGround's services during their resettlement period as they start their transition back to civilian life.

Work with Trustee Tim Green to develop a corporate network to widen the scope of HighGround's fundraising to match the increasing awareness of HighGround's services within the armed forces community and work with Defence Relationship Management to and promote the Armed Forces Covenant.

Work with Trustee Sue van Leest to develop the Friends of HighGround to enhance their fundraising efforts and double the number of Friends by 2022.

Members' liability

The Members of the Company guarantee to contribute an amount not exceeding £1 to the assets of the Company in the event of winding up. The Members are the directors named as Trustees and the Executive Director, who number 10.

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 19 July 2021 and signed on their behalf by:

Ian Elliott

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Ian Elliott
(Chair of Trustees)

HIGHGROUND PROJECTS LIMITED
(A company limited by guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2021

Independent examiner's report to the Trustees of Highground Projects Limited ('the Company')

I report to the charity Trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Company (and its directors for the purposes of company law) you 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 the Company'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.

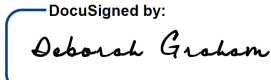
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the 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 accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the 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.

This report is made solely to the Company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Company's Trustees those 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 Company and the Company's Trustees as a body, for my work or for this report.

Signed: 
Deborah Graham

Dated: 13 August 2021

FCA

Ryecroft Glenton
32 Portland Terrace
Jesmond
Newcastle upon Tyne
NE2 1QP

HIGHGROUND PROJECTS LIMITED
(A company limited by guarantee)

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:					
Donations and legacies	3	15,369	72,156	87,525	763,277
Total income		15,369	72,156	87,525	763,277
Expenditure on:					
Charitable activities:					
Direct costs		28,912	103,981	132,893	195,602
Support costs		59,108	-	59,108	51,217
Total expenditure		88,020	103,981	192,001	246,819
Net (expenditure)/income					
Transfers between funds	11	(72,651) (35,250)	(31,825) 35,250	(104,476) -	516,458 -
Net movement in funds		(107,901)	3,425	(104,476)	516,458
Reconciliation of funds:					
Total funds brought forward		530,526	96,459	626,985	110,527
Net movement in funds		(107,901)	3,425	(104,476)	516,458
Total funds carried forward		422,625	99,884	522,509	626,985

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 26 form part of these financial statements.

HIGHGROUND PROJECTS LIMITED
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SUMMARY INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Total funds	<i>Total funds</i>
	2021	<i>2020</i>
	£	<i>£</i>
Note		
Gross income in the reporting period	87,525	<i>763,277</i>
Less: Total expenditure	(192,001)	<i>(246,819)</i>
Net expenditure/(income) for the reporting period	(104,476)	<i>516,458</i>

The notes on pages 14 to 26 form part of these financial statements.

HIGHGROUND PROJECTS LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08236843

BALANCE SHEET
AS AT 31 MARCH 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	8	1,354	710
		1,354	710
Current assets			
Debtors	9	46,506	96,463
Cash at bank and in hand		481,618	539,131
		528,124	635,594
Creditors: amounts falling due within one year	10	(6,969)	(9,319)
Net current assets		521,155	626,275
Total assets less current liabilities		522,509	626,985
Net assets excluding pension asset		522,509	626,985
Total net assets		522,509	626,985
Charity funds			
Restricted funds	11	99,884	96,459
Unrestricted funds	11	422,625	530,526
Total funds		522,509	626,985

HIGHGROUND PROJECTS LIMITED
(A company limited by guarantee)
REGISTERED NUMBER: 08236843

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2021

The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees on 19 July 2021 and signed on their behalf by:

DocuSigned by:

6384B454CD954B8...

Ian Elliott
(Chair of Trustees)

The notes on pages 14 to 26 form part of these financial statements.

HIGHGROUND PROJECTS LIMITED
(A company limited by guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. General information

Highground Projects Limited is a charitable company, limited by guarantee, incorporated in England and Wales, company number: 08236843, charity number: 1151225. The address of the registered office is Preston Smithy, Chathill, Northumberland, NE67 5DG.

2. Accounting policies**2.1 Basis of preparation of financial statements**

The financial statements have been prepared 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 2015), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Highground Projects Limited 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.

2.2 Going concern

The Trustees have considered the financial position of the Charitable Company at 31 March 2021, and in particular the potential effects of the situation surrounding the coronavirus pandemic. Whilst it is impossible for the charity to operate whilst the practice of social isolation is in place, since the easing of restrictions in 2021, the Charitable Company has been able to operate courses for both activities of Horticultural Therapy and Rural Weeks. The Trustees are therefore confident that they may continue to adopt the going concern basis in preparing the financial statements.

2.3 Income

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

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

2.4 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 is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity.

Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

HIGHGROUND PROJECTS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

2.5 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives on the following basis:

Computer equipment - 25% Straight Line

2.6 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Donations	14,369	12,206	26,575
Grants	1,000	59,950	60,950
	<u>15,369</u>	<u>72,156</u>	<u>87,525</u>

HIGHGROUND PROJECTS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

3. Income from donations and legacies (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations	148,677	40,000	188,677
Grants	504,600	70,000	574,600
	<u>653,277</u>	<u>110,000</u>	<u>763,277</u>

4. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
General Funds - Office overheads	4,440	59,108	63,548
Horticultural Therapy Services	92,226	-	92,226
Rural Weeks	29,110	-	29,110
Positive Pathways	72	-	72
Rural Business Improvement Manager	7,045	-	7,045
	<u>132,893</u>	<u>59,108</u>	<u>192,001</u>

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
General Funds - Office overheads	-	51,217	51,217
Horticultural Therapy Service	102,429	-	102,429
Rural Weeks	79,851	-	79,851
Office Manager	1,691	-	1,691
Positive Pathways	869	-	869
Rural Business Improvement Manager	10,762	-	10,762
	<u>195,602</u>	<u>51,217</u>	<u>246,819</u>

HIGHGROUND PROJECTS LIMITED
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Analysis of expenditure by activities (continued)

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	105,827	<i>101,754</i>
Stanford Hall costs	1,008	<i>6,397</i>
General office costs	955	<i>3,602</i>
Travel and subsistence	334	<i>12,378</i>
Legal and professional fees	-	<i>600</i>
Rural Week costs	15,857	<i>64,837</i>
Advertising and marketing	8,912	<i>6,034</i>
	132,893	<i>195,602</i>

Analysis of support costs

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

4. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Total funds 2021 £	<i>Total funds 2020 £</i>
Staff costs	15,925	15,011
Rent and rates	9,125	6,842
Insurance	1,482	1,303
Training and conferences	5,424	144
Pilot and Rural Weeks costs	-	1,623
General office costs	6,216	6,681
Travel and subsistence	157	3,702
Development board expenses	380	464
Legal and professional fees	4,956	-
Just giving fees	324	250
Governance costs	11,370	10,460
Fundraising	3,749	3,689
Honourable Artillery Company Event	-	1,048
	59,108	51,217

5. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the Company's independent examiner for the preparation and independent examination of the Company's annual accounts	2,780	2,660

6. Staff costs

	2021 £	<i>2020 £</i>
Wages and salaries	110,453	108,768
Social security costs	11,299	7,997
	121,752	116,765

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6. Staff costs (continued)

The average number of persons employed by the Company during the year was as follows:

	2021	<i>2020</i>
	No.	<i>No.</i>
Employees	4	<i>3</i>
	<u><u>4</u></u>	<u><u>3</u></u>

No employee received remuneration amounting to more than £60,000 in either year.

During the year, total remuneration received by key management personnel, being the Executive Director, amounted to £36,050 (2020: £35,000)

7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2020 - *£NIL*).

During the year, expenses totalling £157 were reimbursed or paid directly to 3 Trustees (2020 - *£3,614 to 5 Trustees*). These related to travel expenses incurred by them to attend meetings in the performance of their duties as Trustees.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

8. Tangible fixed assets

	Office equipment £
Cost or valuation	
At 1 April 2020	1,002
Additions	998
At 31 March 2021	<u>2,000</u>
Depreciation	
At 1 April 2020	292
Charge for the year	354
At 31 March 2021	<u>646</u>
Net book value	
At 31 March 2021	<u>1,354</u>
<i>At 31 March 2020</i>	<u>710</u>

9. Debtors

	2021 £	2020 £
Due within one year		
Prepayments and accrued income	506	213
Grants receivable	46,000	96,250
	<u>46,506</u>	<u>96,463</u>

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NOTES TO THE FINANCIAL STATEMENTS
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10. Creditors: Amounts falling due within one year

	2021	<i>2020</i>
	£	£
Trade creditors	450	-
Other taxation and social security	2,144	2,960
Other creditors	205	199
Accruals and deferred income	4,170	6,160
	<hr/> 6,969 <hr/>	<hr/> 9,319 <hr/>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Statement of funds

Statement of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Unrestricted funds					
Designated funds					
Horticultural Therapy courses	450,000	-	-	(35,250)	414,750
General funds					
General Funds - all funds	80,526	15,369	(88,020)	-	7,875
Total Unrestricted funds	530,526	15,369	(88,020)	(35,250)	422,625
Restricted funds					
Horticultural Therapy Service	8,090	48,750	(92,090)	35,250	-
Rural Weeks	5,000	25,156	-	-	30,156
Rural Weeks (RAF)	10,000	-	-	-	10,000
Rural Employment Manager Funding	15,000	-	(7,045)	-	7,955
Rural Business Improvement Manager	24,238	-	-	-	24,238
Positive Pathways	34,131	(1,750)	(4,846)	-	27,535
	96,459	72,156	(103,981)	35,250	99,884
Total of funds	626,985	87,525	(192,001)	-	522,509

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

11. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Unrestricted funds				
Designated funds				
Horticultural Therapy courses	-	450,000	-	450,000
General funds				
General Funds - all funds	3,317	203,277	(126,068)	80,526
Total Unrestricted funds	3,317	653,277	(126,068)	530,526
Restricted funds				
Horticultural Therapy Service	105,519	5,000	(102,429)	8,090
Rural Weeks	-	10,000	(5,000)	5,000
Rural Weeks (RAF)	-	10,000	-	10,000
Office Manager	1,691	-	(1,691)	-
Rural Employment Manager Funding	-	15,000	-	15,000
Rural Business Improvement Manager	-	35,000	(10,762)	24,238
Positive Pathways	-	35,000	(869)	34,131
	107,210	110,000	(120,751)	96,459
Total of funds	110,527	763,277	(246,819)	626,985

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

12. Use of Designated and Restricted Funds

Designated fund

Horticultural Therapy Courses - A grant of £450,000 was received from Headley Court Charity in 2020 to support the running of Horticultural Therapy Courses at DMRC Stanford Hall over the next six years. The Trustees have designated this grant to control the expenditure over that period. During the year, a transfer of £35,250 was made to cover Horticultural Therapy Service costs incurred.

Restricted funds

Horticultural Therapy Service - Cost of salaries, travel costs and volunteer expenses incurred in the provision of Horticultural Therapy Services. Grants of £48,750 were received in relation to these services during the year.

Rural Weeks - Half of a £10,000 grant received from Greenwich Hospital to support ten Rural Week participants was brought forward at the start of the year. Grants of £25,156 were received in the year. No funds were utilised in the year and are be carried forward to be utilised in 2021/2022.

Rural Weeks (RAF) - A grant of £10,000 was received from the RAF Benevolent Fund in 2020 to support the costs of rural weeks activities for RAF personnel only. No grants were received during the current year. No funds were utilised in the year, with the full balance being carried forward to be utilised in 2021/2022.

Rural Employment Manager Funding - No grants were received in the year. £7,045 of funds were utilised during the year, with the remaining balance being carried forward to be utilised in 2021/22.

Rural Business Improvement Manager - No grants were received during the year. No funds were utilised during the year. If it is not wholly spent on the Rural Business Improvement Manager, it will be allocated back to the Rural Employment Manager.

Positive Pathways - A £1,750 grant received in the prior period was reversed during the year. No funds were utilised during the year, with the remaining balance being carried forward to be used in 2021/22.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

13. Summary of funds

Summary of funds - current year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2021 £
Designated funds	450,000	-	-	(35,250)	414,750
General funds	80,526	15,369	(88,020)	-	7,875
Restricted funds	96,459	72,156	(103,981)	35,250	99,884
	626,985	87,525	(192,001)	-	522,509

Summary of funds - prior year

	<i>Balance at 1 April 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 March 2020 £</i>
Designated funds	-	450,000	-	450,000
General funds	3,317	203,277	(126,068)	80,526
Restricted funds	107,210	110,000	(120,751)	96,459
	110,527	763,277	(246,819)	626,985

14. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	1,354	-	1,354
Current assets	428,240	99,884	528,124
Creditors due within one year	(6,969)	-	(6,969)
Total	422,625	99,884	522,509

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14. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	710	-	710
Current assets	539,135	96,459	635,594
Creditors due within one year	(9,319)	-	(9,319)
Total	530,526	96,459	626,985

15. Related party transactions

There are no transactions with related parties that require separate disclosure.