

THE GREEN GATHERING

England & Wales · Charity number 1156593

Details

Status	Registered
Legal form	Charitable company
Company number	07720425
Registered	2014-04-09
Register	View on the Charity Commission register

Contact

Address	Flat 45 Munro House Murphy Street London SE1 7AL
Phone	07957716653
Email	admin@greengatheringcharity.onmicrosoft.com
Website	https://greengatheringcharity.uk/

Activities

Objects: TO EDUCATE THE PUBLIC IN ARTS AND THE SUSTAINABLE CONSERVATION OF THE ENVIRONMENT AND ENDANGERED SPECIES AND IN PARTICULAR THE ARTS MUSIC, DRAMA, POETRY READING, SCULPTURE, PAINTING, HANDICRAFTS AND ALL OTHER ASSOCIATED ARTS, AND TO ENCOURAGE THE PUBLIC TO PARTICIPATE IN THE SAID ARTS BY THE PRESENTATION OF CONCERTS, PERFORMANCES, EXHIBITIONS AND OTHER ITEMS NECESSARY FOR THE BETTER PERFORMANCE OF THE OBJECTS HEREINBEFORE MENTIONED DURING FESTIVAL PERIODS AND AT OTHER TIMES AS OCCASIONS ARISE.

Activities: To education the public in arts and environmental sustainability through the arts and to encourage the public to participate in the said arts by commissioning an annual event to promote education for environmental sustainability and any other activities that promote its objectives.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Advocacy/advice/information
- **What:** Education/training, Arts/culture/heritage/science, Environment/conservation/heritage, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£71	£7,572	-	-
2023-12-31	£60,752	£43,879	-	-
2022-12-31	£52,520	£52,953	-	-
2021-12-31	£22,500	£22,353	-	-
2020-12-31	£45,223	£45,894	-	-

Trustees

Name	Role	Appointed
Alero Agindotan		2024-05-21
Chloe Ceinwen Wilson		2023-09-01
James Price		2025-08-18
Mickey Murphy		2017-10-05
STEVE MUGGERIDGE		2013-05-01

THE GREEN GATHERING

England & Wales - Charity number 1156593

Accounts

Company number: 7720425

Charity Number: 1156593



The Green Gathering

Trustees' report and financial statements

For the year ended 31 December 2023

The Green Gathering
Reference and administrative information
for the year ended 31 December 2023

Company number

7720425

Charity number

1156593

Registered office and operational address

49 Farm Hill, Exeter, United Kingdom, EX4 2LW

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Stephen Muggerridge

Michaela Murphy

Buffy Boroughs

Chloe Wilson – appointed 13 September 2023

Tony Phillips – resigned 5 December 2023

Buzz Jones Medeema – resigned 31 August 2023

Bankers

The Co-operative Bank, P.O. Box 101, 1 Balloon Street, Manchester, M60 4EP

Accountants

Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

The Green Gathering
Trustees' annual report
for the year ended 31 December 2023

The trustees present their report and the unaudited financial statements for the year ended 31 December 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's objectives are: to educate the public in arts and the sustainable conservation of the environment and endangered species and in particular the arts, music, drama, poetry, sculpture, painting, handicrafts and all other associated arts, and to encourage the public to participate in the said arts by the presentation of concerts, performances, exhibitions during festival periods and at other times.

The charity's subsidiary company, Optimistic Trout Productions CIC ("OTP") advances the charity's objectives by organising an annual festival on its behalf known as the Green Gathering ("GG"). The festival promotes participative educational awareness raising of environmental sustainability through the arts. It also acts as a fundraiser for the charity.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees' report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on environmental awareness and are undertaken to further The Green Gathering's charitable purposes for the public benefit.

A Greener Festival awarded The Green Gathering the following: 'International Greener Festival Award', 'AGF Community Action Award', 'AGF Circular Festival Award', 'AGF Greener Catering Award', 'AGF Greener Power Award', 'AGF Pied Piper Award', and 'AGF Water & Sanitation Award'.

UK Festivals Award's UK Greener Festival Award was presented to The Green Gathering.

FUNDED PROJECTS

For GG 2023 the charity funded a full conversion to compost toilets on the GG site at a total cost of £16,398 which is a tidy ecologically sound waste treatment method, that many people first come across at our event. Half of the cost was granted to OTP and the charity paid the balance of £8,199 for the cost direct to the supplier. In addition to the £8,199 a further grant of £18,000 to OTP helped to fund crew training, marketing costs, conference attendance, subscriptions, a contribution to directors' contractor fees, and also a contribution towards the preparations for GG 2024.

The Green Gathering

Trustees' annual report

for the year ended 31 December 2023

We have commissioned a Carbon Footprint report for our event, and a 'Sustainability Research Project' to quantify the positive social, cultural and environmental impacts festivals can make, with GG as the case study. One of the directors of OTP has a paid role in this project, for marketing and communications. Half of the costs for the Research Project have been paid upfront with the balance due on completion.

We have also funded BBISL translation for the event website, one of the directors of OTP is the paid role in this project, and a race awareness education project for GG trustees, OTP directors, co-ordinators and the public, as well as a provision for Health & Safety training for event staff, telehandler training for site and power crew, as well as accessibility and inclusion training.

The charity also funded the filming of the Speaker's Forum for the 2023 event, creating a valuable resource on green issues that may be accessed at any time, from anywhere. One of the directors of OTP ran this project.

We have facilitated a donation for Triban, a collective that run a stage at the GG, to cover the theft of their marquee (at another event). The donation was paid over to Triban as a grant after the year end.

Greenstage - The Green Stage is a sustainable timber structure that serves as a small acoustic stage, as well as the charity's onsite home, where the annual tea party is held for the membership.

OTHER CHARITY PROJECTS

Charity volunteers run a number of projects at the event to raise awareness on various issues, and provide workshops, or services. The charity sees it as a measure of success when either the production company, or other festivals seek to engage one of the charity projects.

'Crock and Rock' - is a washing up service that loans out crockery and cutlery via the onsite caterers for a small returnable deposit. This service reduces the number of single use food containers going to compost. The service was formally adopted by our Production Company after GG23 and is no longer a charity project. The production company hope to roll the service out to other festivals.

Regional Partnership was a new initiative for 2023, to set up a network of groups around the country who are engaging in 'Education for Sustainability' through their work. The Regional Partners would represent The Green Gathering at their local events and attend the annual event to promote their services. Some of the Regional Partner scheme prospective partners attended GG in 2023 for the first time.

Solar Sewing – A bank of sewing machines powered by the sun provide the opportunity to learn sewing machine techniques, repair clothing or create something new from scraps. It was adopted by the production Company and moved to a more prominent location on site.

Serenpod - our quiet space for people with autism or other sensory needs, it is situated away from main thoroughfares and loud venues.

Clean Stream - a sustainable water use and resource collection project. Clean Stream guide visitors into sorting their waste cleanly to maximise levels of recycle at their collection point, including avenues for non-site collected recycle. Waste is also reduced, where possible, to minimise transportation of air and liquid. Clean Stream also provides a foot operated handwash system that reduces cross contamination and uses minimal water. Clean Stream are regularly invited to the Nottingham Green Festival.

GRANTS AND DONATIONS RECEIVED

No grants were received during the year. A donation of £60,000 was received from the subsidiary trading company and a restricted donation of £750 was also received. See details below.

The Green Gathering
Trustees' annual report
for the year ended 31 December 2023

BENEFICIARIES

The beneficiaries of the Charity are those who attend the event, including ticket-holding members of the public, volunteers, traders and performers all of whom are able to gain a deeper understanding of sustainability and environmental issues through their participation.

COMMUNITY MEMBERSHIP AND SKILL SHARING

The charity has a non-voting membership (known as 'community membership') which was set up to enable beneficiaries to directly (through volunteering) or indirectly support the charity and work with and advise the Trustees in the development, progress and direction of the charity.

Financial review and reserves policy

The charity received £60,000 in donated profits from the subsidiary trading company; (2022: £ NIL). The charity received £750 in other donations (2022: NIL), and at the end of the period the charity held £16,123 (2022: £167) in unrestricted reserves and £750 (2022: NIL) in restricted funds.

The Trustees have an agreed policy to hold a minimum of £10,000 as reserves, with no identified upper limit at present. The objective of the policy is to ensure that the charity holds sufficient reserves to cover shortfalls in uncertain income streams.

Structure, governance and management

The company is managed by its voluntary trustees, who are also the directors for the purposes of company law. The Trustees meet on a regular basis (no less than four times a period), in person, via email or on Skype. New Trustees are selected via an interview process and co-opted onto the Board following a majority vote by the Trustees. No other person or body is authorised to appoint Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 27 July 2011 and registered as a charity on 9 April 2014. The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees on 31 December 2023 was £5 (2022: £4). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity other than as noted above and in note 6 to the accounts.

Grievance and mediation process

In September 2023 the trustees were informed by the production company that three of the directors had a grievance against the fourth director. The board put in place a mediation process, employing a professional mediator, which was resolved by November. Through this process the board also recognised the need to employ a minute taker for all their meetings.

The board have not further investigated the allegations made as many of these allegations were disputed and we have prioritised the stability of the production company for the time being, with a review to be held September 2024.

The Green Gathering
Trustees' annual report
for the year ended 31 December 2023

The following actions have been taken:

1. The director in question is longer an Executive Director of the production company whilst remaining a director.
2. We have appointed a new Director to help stabilise the board, she is operating as a 'trainee' but we have a high degree of confidence in her.
3. We are planning to appoint our minute taker to OTP meetings to remove the burden from current directors.

Related parties and relationships with other organisations

The Charity owns 100% of the share capital of Optimistic Trout Productions CIC (company no 07460992) which operates as the Charity's trading wing. A primary purpose of the subsidiary is to raise funds for the Charity. As mentioned above, the Charity commissions its trading subsidiary to put on the Green Gathering event each year, which is the primary vehicle through which The Charity meets its objectives.

Related party transactions are set out in note 6 to the accounts.

Statement of responsibilities of the trustees

The trustees (who are also directors of The Green Gathering for the purposes of company law) are responsible for preparing the trustees' annual 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 which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

30 / 04 / 2024

The trustees' annual report was approved by the trustees on _____ and signed on their behalf by



Chloe Wilson, Trustee

Independent examiner's report to the trustees of
The Green Gathering
for the year ended 31 December 2023

I report on the accounts of the charity for the year ended 31 December 2023 set out on pages 7 to 15.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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



Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date: 13 / 05 / 2024

THE GREEN GATHERING
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Unrestricted funds £	Restricted funds £	Total funds 2022 £
Income from:							
Grants and donations	3	60,000	750	60,750	20	52,500	52,520
Interest receivable		2	-	2	-	-	-
Total income		60,002	750	60,752	20	52,500	52,520
Expenditure on:							
Charitable activities	4	43,879	-	43,879	1,453	51,500	52,953
Total expenditure		43,879	-	43,879	1,453	51,500	52,953
Net income/(expenditure) for the year		16,123	750	16,873	(1,433)	1,000	(433)
Transfer between funds		-	-	-	1,000	(1,000)	-
Net movement in funds for the year		16,123	750	16,873	(433)	-	(433)
Reconciliation of funds							
Total funds brought forward		167	-	167	600	-	600
Total funds carried forward		16,290	750	17,040	167	-	167

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE GREEN GATHERING - Company number 7720425
Balance sheet as at 31 December 2023

	Note	2023		2022	
		£	£	£	£
Fixed assets					
Investments	8		2		2
Current assets					
Debtors		-		-	
Cash at bank and in hand		18,444		1,657	
		<hr/>		<hr/>	
Total current assets		18,444		1,657	
Liabilities					
Creditors: amounts falling due in less than one year	9	(1,406)		(1,492)	
		<hr/>		<hr/>	
Net current assets			17,038		165
			<hr/>		<hr/>
Net assets			17,040		167
			<hr/> <hr/>		<hr/> <hr/>
The funds of the charity:					
Restricted income funds	10		750		-
Unrestricted income funds	10		16,290		167
			<hr/>		<hr/>
Total charity funds			17,040		167
			<hr/> <hr/>		<hr/> <hr/>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 15 form part of these accounts.

30 / 04 / 2024

Approved by the trustees on _____ and signed on their behalf by:



Chloe Wilson (Trustee)

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2023

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

THE GREEN GATHERING meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

e Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2023 (continued)

f Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

g Fixed asset investments

The company holds 100% of the share capital of its trading subsidiary, Optimistic Trout Productions CIC (company no 07460992). This investment is recognised at historic cost. There are no other investments.

h Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

i Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

j Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2023 £	Total 2022 £
Grant received	-	-	-	52,500
Donation from trading subsidiary	60,000	-	60,000	-
Other donations	-	750	750	20
Total	60,000	750	60,750	52,520

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2023 (continued)

4 Analysis of expenditure on charitable activities

	Total 2023 £	Total 2022 £
Grant to subsidiary (see note 13)	26,199	51,500
Funding compost toilets at subsidiary's event	8,199	-
Other project costs and research	6,326	480
Governance costs (see note 5)	3,155	973
	<hr/>	<hr/>
	43,879	52,953
	<hr/> <hr/>	<hr/> <hr/>
	2023 £	2022 £
Restricted expenditure	-	51,500
Unrestricted expenditure	43,879	1,453
	<hr/>	<hr/>
	43,879	52,953
	<hr/> <hr/>	<hr/> <hr/>

5 Analysis of governance and support costs

	Support £	Governance £	Total 2023 £
2023			
Accountancy services	-	1,080	1,080
Legal and professional	-	2,075	2,075
	<hr/>	<hr/>	<hr/>
	-	3,155	3,155
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
2022	<i>Support</i> £	<i>Governance</i> £	<i>Total 2022</i> £
<i>Accountancy services</i>	-	960	960
<i>Legal and professional</i>	-	13	13
	<hr/>	<hr/>	<hr/>
	-	973	973
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2023 (continued)

6 Trustee remuneration and expenses, and related party transactions

No travel and subsistence or project expenses were paid to trustees during the year (2022: nil) other than as noted below.

Tony Phillips - reimbursement of Greenstage expenses incurred: £271 (2022: £nil).

Shane Collins (subsidiary trading company director) - professional fees: £2,000 filming 'Speakers Corner' at event

Emma Fordham (subsidiary trading company director) - professional fees: £600 re sustainability project marketing and communications and British Sign Language interpretation

Transactions with subsidiary trading company

A donation of £60,000 was received from the subsidiary during the year (2022: nil). Grants totalling £26,199 (2022: £51,500) were paid to the subsidiary during the year. In addition the charity paid £8,199 (2022: nil) being 50% of the cost of compost toilets directly to the providers, at the event run by the subsidiary.

The following trustees were paid as contractors for professional services rendered to the subsidiary trading company:

Stephen Muggerridge - licensing consultancy & event management: £10,700 fees and expenses (2022: £11,665).

Chloe Wilson - campaigns area co-ordination: £1,100 fees (2022: £nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil), other than as disclosed above.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

7 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

8 Investments

	2023	2022
	£	£

The company holds 100% of the share capital of its trading subsidiary, Optimistic Trout Productions CIC (company no 07460992)

Shares held:

Class	no of shares		
Ordinary	2	2	2

Investments are all stated at cost and are not traded in quoted public markets.

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2023 (continued)

9 Creditors: amounts falling due within one year

	2023 £	2022 £
Creditors and accruals	1,406	1,492
	1,406	1,492
	1,406	1,492

10 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2023 £	Income £	Expenditure £	Transfers £	As at 31 December 2023 £
Restricted fund	-	750	-	-	750
General fund	167	60,002	(43,879)	-	16,290
	167	60,752	(43,879)	-	17,040
	167	60,752	(43,879)	-	17,040

Name of fund	Description, nature and purposes of the fund
Restricted fund	A donation of £750 was received to fund a replacement marquee for a collective who run a stage at the event. Payment of the donation was made to the collective after the year end.
General fund	The free reserves after allowing for all restricted or designated funds

Previous reporting period	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 1 January 2023 £
Restricted fund	-	52,500	(51,500)	(1,000)	-
General fund	600	20	(1,453)	1,000	167
	600	20	(1,453)	1,000	167
	600	20	(1,453)	1,000	167

£1,000 of restricted grant income was transferred to the general fund to cover the charity's governance costs, in accordance with the grant agreement.

Name of fund	Description, nature and purposes of the fund
Restricted fund	Arts Council of England, Culture Recovery Fund: to enable sustainability of the charity and the Green Gathering event following cancellation in 2021; and to fund 2022 pre production costs.
General fund	The free reserves after allowing for all restricted or designated funds

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2023 (continued)

11 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Fixed asset investments	2	-	-	2
Net current assets/(liabilities)	17,038	-	-	17,038
Total	17,040	-	-	17,040
Previous reporting period	<i>General fund</i> £	<i>Designated funds</i> £	<i>Restricted funds</i> £	<i>Total</i> £
<i>Fixed asset investments</i>	2	-	-	2
<i>Net current assets/(liabilities)</i>	451	-	-	451
Total	453	-	-	453

12 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Optimistic Trout Productions CIC, a company registered in England and Wales. The subsidiary is used for primary purpose trading activities. Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

Profit and loss account	2023 £	2022 £
Turnover	393,013	456,026
Cost of sales	(384,711)	(351,168)
Administration costs	(15,320)	(39,396)
Taxation	-	(369)
Net profit/(loss)	(7,018)	65,093
P&L account reserves brought forward	69,417	4,324
Donation to parent charity	(60,000)	-
P&L account reserves carried forward	2,399	69,417
Balance sheet	2023 £	2022 £
Fixed assets	4,726	5,906
Current assets	5,610	67,115
Creditors due in less than one year	(7,935)	(3,602)
	2,401	69,419
Called up share capital	2	2
Profit and loss account	2,399	69,417
	2,401	69,419

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2023 (continued)

13 Grant making activities

A total of £26,199 was granted to the production company of which £8,199 funded half of the cost of compost toilets at the 2023 festival site (the charity paying the balance of £8,199 directly to the providers) and £18,000 helped to fund crew training, marketing costs, conference attendance, subscriptions, a contribution to directors' contractor fees, and also a contribution towards pre production costs for the 2024 Green Gathering event.

THE GREEN GATHERING

England & Wales - Charity number 1156593

Accounts

Company number: 7720425

Charity Number: 1156593



The Green Gathering

Trustees' report and financial statements

For the year ended 31 December 2022

The Green Gathering
Reference and administrative information
for the year ended 31 December 2022

Company number

7720425

Charity number

1156593

Registered office and operational address

70 High Street, Ixworth, Bury St. Edmunds, Suffolk IP31 2HJ

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Stephen Muggerridge

Michaela Murphy

Buffy Boroughs

Tony Phillips

Buzz Jones Medeema

Sara Mai Shanagher – resigned 30 July 2022

Bankers

The Co-operative Bank, P.O. Box 101, 1 Balloon Street, Manchester, M60 4EP

Accountants

Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

The Green Gathering
Trustees' annual report
for the year ended 31 December 2022

The trustees present their report and the unaudited financial statements for the year ended 31 December 2022. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's objectives are: to educate the public in arts and the sustainable conservation of the environment and endangered species and in particular the arts, music, drama, poetry, sculpture, painting, handicrafts and all other associated arts, and to encourage the public to participate in the said arts by the presentation of concerts, performances, exhibitions during festival periods and at other times. The charity advances its activities by commissioning an annual festival which promotes participative educational awareness raising of environmental sustainability through the arts.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees' report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on environmental awareness and are undertaken to further The Green Gathering's charitable purposes for the public benefit.

THE ANNUAL EVENT

The Charity meets its objectives primarily through commissioning its trading subsidiary, Optimistic Trout Productions CIC to put on an annual festival on its behalf. After cancellation of our 2020 and 2021 events owing to the pandemic, our return in 2022 was a real triumph. Ticket sales were the highest in our history and £60,000 from the surplus generated will be donated to the charity to invest in long term sustainability and new projects. The festival has won several awards for excellence and this year's event was our most popular ever, giving us the ability to pilot several new projects for the coming year. These projects will be decided by the Trustees and key stakeholders from a shortlist during 2023

The Trustees launched a new e-newsletter this year and are actively recruiting new trustees to strengthen the board in key skill areas. The charity continues to lead on the development of new initiatives including 'Crock and Rock' (our on-site alternative to using throw away food containers and cutlery), Greenstage (our green build model covered workshop and performance area) Solar Sewing (our on-site textile repair and upcycling project), Serenpod (our quiet space for people with autism or other sensory needs) and Cleansteam (our sustainable washing and water use project).

The Green Gathering
Trustees' annual report
for the year ended 31 December 2022

GRANTS RECEIVED

Grants totalling £75,000 have been gained from the Arts Council of England's Culture Recovery Fund of which £52,500 was received in the year (2021: £22,500). Most of this funding has been paid out to the trading subsidiary Optimistic Trout Productions CIC ("OTP") to enable it to continue functioning after the cancellation of the 2021 event, and to support pre-production costs in 2022. OTP operates on a sustainable, cost-efficient basis and will be able to run the event in 2023.

BENEFICIARIES

The beneficiaries of the Charity are those who attend the event, including ticket-holding members of the public, volunteers, traders and performers all of whom are able to gain a deeper understanding of sustainability and environmental issues through their participation. During the pandemic the production company has kept in touch with our beneficiaries through social media posts and newsletters.

COMMUNITY MEMBERSHIP AND SKILL SHARING

The charity has a non-voting membership (known as 'community membership') which was set up to enable beneficiaries to directly (through volunteering) or indirectly support the charity and work with and advise the Trustees in the development, progress and direction of the charity.

Financial review and reserves policy

The charity received £ NIL in donated profits from the subsidiary trading company (2021: £ NIL). The charity received £20 in other donations (2021: £NIL), and at the end of the period the charity held £167 (2021: £600) in unrestricted reserves.

The Trustees have an agreed policy to hold a minimum of £1,000 as reserves, with no identified upper limit at present. The objective of the policy is to ensure that the charity holds sufficient reserves to meet any financial liability in relation to closing down, and to maintain sufficient funds to invest in infrastructure or meet other longer term needs as they arise. The development of reserves, other than in relation to holding the minimum of £1,000, should not compromise the day to day running of the charity nor the delivery of its objectives. Our reserve figure for this year was only £167 with a significant increase expected for the coming year.

We retained £1,000 from the ACE grant to cover essential administration costs and are putting in place a fundraising strategy for the charity to fund its ongoing projects. Our fundraising activities to date have been unsuccessful, partly due to the responses we have received from grant makers that although the charity has low annual income, total turnover including the subsidiary's income is in excess of £450,000. We are reviewing our fundraising strategy in the light of feedback from several grant making organisations.

Our 2022 festival generated a surplus of over £65,000 although it should be noted that this included one-off grants. Our production company, OTP, are making a donation of £60,000 back to the charity during 2023, and we have a range of existing and newly proposed projects as well as increasing core costs to consider collectively. The trustees are continuing to develop a regional partnership model where existing projects that share our charitable aims are accredited to act as local centres of excellence, the first example of which will be the Hearts of Oak Organisation, a 4 acre woodland and arts project in Suffolk co-ordinated by our trustee, Tony Phillips.

In addition to this focus on finding organisational members we will continue to be focus on rolling out our existing individual membership programme with an annual subscription which has been on hold during the Covid crisis.

The Green Gathering
Trustees' annual report

for the year ended 31 December 2022

The trustees have also agreed a model for core charity administration costs to be added to the core budget of the Festival by our OTP colleagues.

Structure, governance and management

The company is managed by its voluntary trustees, who are also the directors for the purposes of company law. The Trustees meet on a regular basis (no less than four times a period), in person, via email or on Skype. New Trustees are selected via an interview process and co-opted onto the Board following a majority vote by the Trustees. No other person or body is authorised to appoint Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 27 July 2011 and registered as a charity on 9 April 2014.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2022 was 8 (2021: 5). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

Related parties and relationships with other organisations

The Charity owns 100% of the share capital of Optimistic Trout Productions CIC (company no 07460992) which operates as the Charity's trading wing. As mentioned above, the Charity commissions its trading subsidiary to put on the Green Gathering event each year, which is the primary vehicle through which The Charity meets its objectives.

Related party transactions are set out in note 6 to the accounts.

The Green Gathering
Trustees' annual report
for the year ended 31 December 2022

Statement of responsibilities of the trustees

The trustees (who are also directors of The Green Gathering for the purposes of company law) are responsible for preparing the trustees' annual 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 which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

07 / 04 / 2023

The trustees' annual report was approved by the trustees on and signed on their behalf by



.....

Tony Phillips, Trustee

Independent examiner's report to the trustees of
The Green Gathering
for the year ended 31 December 2022

I report on the accounts of the charity for the year ended 31 December 2022 set out on pages 7 to 14.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

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

Patrick Morrello ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date:

THE GREEN GATHERING
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income from:							
Grants and donations	3	20	52,500	52,520	-	22,500	22,500
Total income		20	52,500	52,520	-	22,500	22,500
Expenditure on:							
Charitable activities	4	1,453	51,500	52,953	853	21,500	22,353
Total expenditure		1,453	51,500	52,953	853	21,500	22,353
Net income/(expenditure) for the year	-	(1,433)	1,000	(433)	(853)	1,000	147
Transfer between funds		1,000	(1,000)	-	1,000	(1,000)	-
Net movement in funds for the year		(433)	-	(433)	147	-	147
Reconciliation of funds							
Total funds brought forward		600	-	600	453	-	453
Total funds carried forward		167	-	167	600	-	600

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

THE GREEN GATHERING - Company number 7720425
Balance sheet as at 31 December 2022

	Note	2022	2021
		£	£
Fixed assets			
Investments	8	2	2
Current assets			
Debtors		-	-
Cash at bank and in hand		1,657	1,357
Total current assets		1,657	1,357
Liabilities			
Creditors: amounts falling due in less than one year	9	(1,492)	(759)
Net current assets		165	598
Net assets		167	600
The funds of the charity:			
Restricted income funds		-	-
Unrestricted income funds 10		167	600
Total charity funds		167	600

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 9 to 15 form part of these accounts.

Approved by the trustees on 07 / 04 / 2023 and signed on their behalf by:



Tony Phillips (Trustee)

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2022

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

THE GREEN GATHERING meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2022 (continued)

e Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Fixed asset investments

The company holds 100% of the share capital of its trading subsidiary, Optimistic Trout Productions CIC (company no 07460992). This investment is recognised at historic cost. There are no other investments.

g Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2022 £	Total 2021 £
Grant received	-	52,500	52,500	22,500
Other donations	20	-	20	-
Total	20	52,500	52,520	22,500

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2022 (continued)

4 Analysis of expenditure on charitable activities

	Total 2022 £	Total 2021 £
Grants (see note 13)	51,500	21,500
Project costs	480	-
Governance costs (see note 5)	973	853
	<hr/>	<hr/>
	52,953	22,353
	<hr/> <hr/>	<hr/> <hr/>
	2022 £	2021 £
Restricted expenditure	51,500	21,500
Unrestricted expenditure	1,453	853
	<hr/>	<hr/>
	52,953	22,353
	<hr/> <hr/>	<hr/> <hr/>

5 Analysis of governance and support costs

	Support £	Governance £	Total 2022 £
2022			
Accountancy services	-	960	960
Legal and professional	-	13	13
	<hr/>	<hr/>	<hr/>
	-	973	973
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
2021	<i>Support</i> £	<i>Governance</i> £	<i>Total 2021</i> £
<i>Accountancy services</i>	-	840	840
<i>Legal and professional</i>	-	13	13
	<hr/>	<hr/>	<hr/>
	-	853	853
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2022 (continued)

6 Trustee remuneration and expenses, and related party transactions

No travel and subsistence or project expenses were paid to trustees during the year (2021: nil) other than as noted below.

The following trustee was paid as a contractor for professional services rendered to the subsidiary trading company as follows:

Stephen Muggerridge - licensing consultancy & event management: £11,665 fees and expenses (2021: £8,582).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil), other than as disclosed above.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2021: nil), other than as disclosed above.

7 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

8 Investments

	2022	2021
	£	£

The company holds 100% of the share capital of its trading subsidiary, Optimistic Trout Productions CIC (company no 07460992)

Shares held:

Class	no of shares	2022	2021
Ordinary	2	2	2

Investments are all stated at cost and are not traded in quoted public markets.

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Creditors and accruals	1,492	759
	<u>1,492</u>	<u>759</u>

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2022 (continued)

10 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers £	As at 31 December 2022 £
Restricted fund	-	52,500	(51,500)	(1,000)	-
General fund	600	20	(1,453)	1,000	167
	<u>600</u>	<u>52,520</u>	<u>(52,953)</u>	<u>-</u>	<u>167</u>

£1,000 of restricted grant income was transferred to the general fund to cover the charity's governance costs, in accordance with the grant agreement.

Previous reporting period	Balance at 1 January 2021 £	Income £	Expenditure £	Transfers £	As at 1 January 2022 £
Restricted fund	-	22,500	(21,500)	(1,000)	-
General fund	453	-	(853)	1,000	600
	<u>453</u>	<u>-</u>	<u>(853)</u>	<u>1,000</u>	<u>600</u>

Name of fund	Description, nature and purposes of the fund
Restricted fund	Arts Council of England, Culture Recovery Fund: to enable sustainability of the charity and the Green Gathering event following cancellation in 2021; and to fund 2022 pre production costs.
General fund	The free reserves after allowing for all restricted or designated funds

11 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Fixed asset investments	2	-	-	2
Net current assets/(liabilities)	165	-	-	165
Total	<u>167</u>	<u>-</u>	<u>-</u>	<u>167</u>

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2022 (continued)

Previous reporting period	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total £</i>
<i>Fixed asset investments</i>	2	-	-	2
<i>Net current assets/(liabilities)</i>	451	-	-	451
Total	453	-	-	453

12 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Optimistic Trout Productions CIC, a company registered in England and Wales. The subsidiary is used for primary purpose trading activities.

Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

Profit and loss account	2022	2021
	£	£
Turnover	456,026	107,033
Cost of sales	(344,015)	(73,982)
Administration costs	(46,918)	(37,679)
	<hr/>	<hr/>
Net profit/(loss)	65,093	(4,628)
	<hr/> <hr/>	<hr/> <hr/>
Balance sheet	2022	2021
	£	£
Fixed assets	5,906	7,086
Current assets	67,115	29,273
Creditors due in less than one year	(3,602)	(32,033)
	<hr/>	<hr/>
	69,419	4,326
	<hr/> <hr/>	<hr/> <hr/>
Called up share capital	2	2
Profit and loss account	69,417	4,324
	<hr/>	<hr/>
	69,419	4,326
	<hr/> <hr/>	<hr/> <hr/>

13 Grant making activities

£52,500 was received from the Arts Council of England, Culture Recovery Fund of which £7,500 was a final balance of an award relating to the cancellation of the 2021 event; and £45,000 was Emergency Resource Support towards pre-event expenditure on the 2022 event. A total of £51,500 was paid over to the production company, with the balance of £1,000 being retained by the charity to cover its governance costs, in accordance with the grant agreement.

Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Dear Third Sector Accountancy

This representation letter is provided in connection with your preparation of the financial statements of The Green Gathering for the year ending 31st December 2022.

Audit exemption

We confirm that the charitable company was entitled to exemption under section 477 of the Companies Act 2006 from the requirement to have its financial statements for the financial period audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.

Financial statements

1. We have fulfilled our responsibilities as directors, as set out in the terms of your engagement dated 20 March 2023 for preparing financial statements in accordance with The Companies Act 2006 and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), which you have drafted on our behalf, which give a true and fair view of the financial position of The Green Gathering as of 31st December 2022 and of the results of its operations for the year then ended and for making accurate representations to you.
2. Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
3. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.
4. We have disclosed all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and these have been disclosed in accordance with the requirements of accounting standards.
5. Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of accounting standards.
6. All events since the balance sheet date which require disclosure or which would materially affect the amounts in the financial statements have been adjusted or disclosed in the financial statements.
7. We confirm the financial statements are free of material misstatements, including omissions.

8. We confirm that, having considered our expectations and intentions for the next twelve months, and the availability of working capital, the company is a going concern. We confirm that the disclosures in the accounting policies are an accurate reflection of the reasons for our consideration that the financial statements should be drawn up on a going concern basis.

Information provided

1. All accounting records and relevant information have been made available to you for the purpose of your preparation of the financial statements. We have provided to you all other information requested and given unrestricted access to persons within the company from whom you have deemed it necessary to request information. All other records and related information including minutes of all management meetings have been made available to you.
2. We confirm that we have disclosed all bank accounts and cash holdings in our control to you, and that all transactions through those accounts and balances on them at the balance sheet date are adequately reflected in the accounting records and the financial statements. We have no loan or overdraft facilities with any bank.
3. All transactions undertaken by the company have been properly reflected in the accounting records and are reflected in the financial statements.
4. We acknowledge our responsibility for the design, implementation and maintenance of controls to prevent and detect fraud. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
5. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud affecting the company's financial statements communicated by employees, former employees, analysts, regulators or others.
6. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the company conducts its business and which could affect the financial statements. The company has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
7. We confirm that we have disclosed to you the identity of the company's related parties and all related party relationships and transactions relevant to the company that we are aware of.
8. The company has satisfactory title to all assets, and there are no liens or encumbrances on the assets except for those disclosed in the financial statements.
9. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the financial statements.
10. The company has at no time during the year entered into any arrangement, transaction or agreement to provide credit facilities (including loans, quasi loans or credit transactions) for directors, nor to guarantee or provide security for such matters, except as disclosed in the financial statements.

Charity specific representations

- 1. All income to which the charity is entitled has been recorded in the accounting records and is reflected in the accounts, including donations collected by supporters and other third parties.
- 2. Restricted funds have been applied to the purpose for which they were intended by the funder or donor.
- 3. Where an intended recipient of a grant has been made aware that a grant will be paid to them, any resulting constructive obligation has been recognised in the accounts.
- 4. All correspondence with the regulators has been made available to you including any serious incident reports.
- 5. Appropriate controls are in place to ensure overseas payments are applied for charitable purposes.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Yours faithfully

Signed on behalf of the company by:



.....
Tony Phillips (Director)

Date..... 07 / 04 / 2023

HM Revenue & Customs

Corporation Tax Return for the accounting period ended 31 December 2022.


This is a copy of the information that will be transmitted to HM Revenue & Customs once authorised by you. The copy includes all completed supplementary pages and attachments. Before transmitting the return (or amendment) information to HM Revenue & Customs using the Corporation Tax online filing system, would you please check that the information is correct to the best of your knowledge and belief. If you give false information or conceal any income or chargeable gains you may be liable to financial penalties.

The HM Revenue & Customs IRmark number assigned to the Corporation Tax Return information is:
B5CXN3PKVT6W55BGCRNQCCT7FR5SSKBJ

This number appears on each page of this copy, which is consecutively numbered from 1 to 15
The following details comprise the information to be sent electronically.

Name	UTR
The Green Gathering	7320419192

Where the Corporation Tax Return (or amended Return) contains a claim for repayment, your signature confirms that you have authorised HM Revenue & Customs to make any repayment arising from this return to the nominee as detailed on the form.

Signature  _____ Date 07 / 04 / 2023 / _____

Your Company Tax Return

If we send the company a 'Notice' to deliver a Company Tax Return it has to comply by the filing date or we charge a penalty, even if there is no tax to pay.

A return includes a Company Tax Return form, any supplementary pages, accounts, computations and any relevant information. The CT600 Guide tells you how the return must be formatted and delivered. It contains general information you may need to deliver your return, links to more detailed advice and box-by-box guidance for this form and the supplementary pages.

The forms in the CT600 series set out the information we need and provide a standard format for calculations.

Company information

1	Company name	The Green Gathering												
2	Company registration number	0	7	7	2	0	4	2	5					
3	Tax reference	7	3	2	0	4	1	9	1	9	2			
4	Type of company	<input type="checkbox"/> <input type="checkbox"/>												

Northern Ireland (NI)

Put an 'X' in the appropriate boxes below

5	NI trading activity	<input type="checkbox"/>	6	SME	<input type="checkbox"/>
7	NI employer	<input type="checkbox"/>	8	Special circumstances	<input type="checkbox"/>

About this return

This is the tax return for the company named above, for the period below

30	from DD MM YYYY	35	to DD MM YYYY
	0 1 0 1 2 0 2 2		3 1 1 2 2 0 2 2

Put an 'X' in the appropriate boxes below

40	A repayment is due for this return period	<input type="checkbox"/>
45	Claim or relief affecting an earlier period	<input type="checkbox"/>
50	Making more than one return for this company now	<input type="checkbox"/>
55	This return contains estimated figures	<input type="checkbox"/>
60	Company part of a group that is not small	<input type="checkbox"/>
65	Notice of disclosable avoidance schemes	<input type="checkbox"/>
Transfer pricing		
70	Compensating adjustment claimed	<input type="checkbox"/>
75	Company qualifies for SME exemption	<input type="checkbox"/>

Information about capital allowances and balancing charges

Allowances and charges in the calculation of trading profits and losses

	Capital allowances										Balancing charges										
Annual investment allowance	690	£																			
Machinery and plant - super-deduction	691	£										692	£								
Machinery and plant - special rate allowance	693	£										694	£								
Machinery and plant - special rate pool	695	£										700	£								
Machinery and plant - main pool	705	£										710	£								
Structures and buildings	711	£																			
Business premises renovation	715	£										720	£								
Other allowances and charges	725	£										730	£								
	Capital allowances										Disposal value										
Electric charge-points	713	£										714	£								
Enterprise zones	721	£										722	£								
Zero emissions goods vehicles	723	£										724	£								
Zero emissions cars	726	£										727	£								

Allowances and charges not included in the calculation of trading profits and losses

	Capital allowances										Balancing charges										
Annual investment allowance	735	£																			
Structures and buildings	736	£																			
Business premises renovation	740	£										745	£								
Machinery and plant - super-deduction	741	£										742	£								
Machinery and plant - special rate allowance	743	£										744	£								
Other allowances and charges	750	£										755	£								
	Capital allowances										Disposal value										
Electric charge-points	737	£										738	£								
Enterprise zones	746	£										747	£								
Zero emissions goods vehicles	748	£										749	£								
Zero emissions cars	751	£										752	£								

Qualifying expenditure

760	Machinery and plant on which first year allowance is claimed	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
765	Designated environmentally friendly machinery and plant	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
770	Machinery and plant on long-life assets and integral features	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
771	Structures and buildings	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
772	Machinery and plant - super-deduction	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
773	Machinery and plant - special rate allowance	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>
775	Other machinery and plant	£	<input type="text"/>	•	<input type="text"/>	<input type="text"/>

Losses, deficits and excess amounts

Amount arising

	Amount		Maximum available for surrender as group relief
Losses of trades carried on wholly or partly in the UK	780 £ <input type="text"/>	785 £ <input type="text"/>	
Losses of trades carried on wholly outside the UK	790 £ <input type="text"/>		
Non-trade deficits on loan relationships and derivative contracts	795 £ <input type="text"/>	800 £ <input type="text"/>	
UK property business losses	805 £ <input type="text"/>	810 £ <input type="text"/>	
Overseas property business losses	815 £ <input type="text"/>		
Losses from miscellaneous transactions	820 £ <input type="text"/>		
Capital losses	825 £ <input type="text"/>		
Non-trading losses on intangible fixed assets	830 £ <input type="text"/>	835 £ <input type="text"/>	

Excess amounts

	Amount		Maximum available for surrender as group relief
Non-trade capital allowances	840 £ <input type="text"/>	840 £ <input type="text"/>	
Qualifying donations	845 £ <input type="text"/>	845 £ <input type="text"/>	
Management expenses	850 £ <input type="text"/>	855 £ <input type="text"/>	

Bank details (for a person to whom a repayment is to be made)

920	Name of bank or building society	<input type="text"/>
925	Branch sort code	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
930	Account number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
935	Name of account	<input type="text"/>
940	Building society reference	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

Payments to a person other than the company

945	Complete the authority below if you want the repayment to be made to a person other than the company I, as (enter status - for example, company secretary, treasurer, liquidator or authorised agent)	<input type="text"/>
950	of (enter company name)	<input type="text"/>
955	authorise (enter name)	<input type="text"/>
960	of address (enter address)	<input type="text"/>
965	Nominee reference	<input type="text"/>
	to receive payment on company's behalf	
970	Name	<input type="text"/>

Declaration

Declaration	
I declare that the information I have given on this Company Tax Return and any supplementary pages is correct and complete to the best of my knowledge and belief.	
I understand that giving false information in the return, or concealing any part of the company's profits or tax payable, can lead to both the company and me being prosecuted.	
975	Name <input type="text" value="TONY PHILLIPS"/>
980	Date DD MM YYYY <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
985	Status <input type="text" value="Director"/>

Breakdown of accounts and computations attachments

The inclusion of accounts and computations on this return differs and this cannot be indicated on the Form itself.

For further clarification:

Accounts

No accounts are attached for the following reason

Not within charge to CT

Computations

Computations relating to this period are attached

**HM Revenue
& Customs**

Company Tax Return – supplementary page

Charities and Community Amateur Sports Clubs (CASCs)

CT600E (2015) Version 3 for accounting periods starting on or after 1 April 2015

Guidance

Guidance about when and how to complete this supplementary page can be found in the CT600 Guide.

For further information read *What supplementary pages do I need to complete and include as part of the Company Tax Return?* to find out what supplementary pages you need to complete.

Also, read the *Important points about all supplementary pages* and *CT600E – Charities and Community Amateur Sports Clubs (CASCs)* for further guidance about completing this supplementary page.

Company information

E1	Company name (name of charity or CASC)	The Green Gathering
E2	Tax reference	7 3 2 0 4 1 9 1 9 2
Period covered by this supplementary page (cannot exceed 12 months)		
E3	from DD MM YYYY	0 1 0 1 2 0 2 2
E4	to DD MM YYYY	3 1 1 2 2 0 2 2

Claims to exemption (this section should be completed in all cases)

Charity/CASC repayment reference	E5	
Charity Commission registration number, or OSCR number (if applicable)	E10	
Put an 'X' in the relevant box if during the period covered by these supplementary pages:		
The company was a charity/CASC and is claiming exemption from all tax on all or part of its income and gains (Also put an 'X' in box E15 if the company was a charity/CASC but had no income or gains in the period)	E15	X
All income and gains are exempt from tax and have been, or will be, applied for charitable or qualifying purposes only	E20	X
Some of the income and gains may not be exempt or have not been applied for charitable or qualifying purposes only, and I have completed form CT600	E25	
I claim exemption from tax		
Name	E30	TONY PHILLIPS
Status	E35	Director
Date DD MM YYYY	E40	

Information required

Charity/CASC assets		
	Disposals in period (total consideration received)	Held at the end of the period (use accounts figures)
Tangible fixed assets	E130 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E135 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
UK investments (excluding controlled companies)	E140 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E145 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Shares in, and loans to, controlled companies	E150 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E155 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 2
Overseas investments	E160 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	E165 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Loans and non-trade debtors		E170 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Other current assets		E175 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> 1 6 5 7
Qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i>		E180 <input type="text"/>
Value of any non-qualifying investments and loans <i>Applies to charities only. See CT600 Guide</i>		E185 £ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
Number of subsidiary or associated companies the charity controls at the end of the period. Exclude companies that were dormant throughout the period		E190 1



20 March 2023

The Directors
The Green Gathering
70 High Street
Ixworth
Bury St. Edmunds
IP31 2HJ

Dear Directors/Trustees

Provision of professional services

Thank you for engaging us for the provision of professional services. This letter and the attached detailed schedules of service, together with our standard terms of business ([Terms of business](#)), set out the basis on which we are to provide those services.

We are bound by the code of ethics of the Institute of Chartered Accountants in England and Wales, and accept instructions to act for you on the basis that we will act in accordance with those ethical guidelines.

We have listed below on the Summary Schedule of Services Provided the work which you have instructed us to carry out, the detail of which is contained in the hyperlinked detailed schedules.

Only the services which are listed in the attached detailed schedules are included within the scope of our instructions. If there is additional work that you wish us to carry out please let us know as soon as possible. If we agree to carry out additional work for you, we will provide you with an amended engagement letter, and, if relevant, new detailed schedules.

Patrick Morrello is the person we have assigned as your principal.

Summary schedule of services provided	£ for year	Start date
Preparation of financial statements	600	2022
Independent examination - charitable company	100	2022
Corporation tax return	100	2022
Additional work outside the normal scope of the above services to be agreed and charged separately.		

The fees quoted above are excluding VAT and are for the period shown.

Communication

In the course of providing these services we will communicate with Tony Phillips in relation to the entity's affairs having agreed with you that they may represent the entity in its financial affairs.

Agreement of terms

This letter supersedes any previous engagement letter for the period covered. Once agreed, this letter will remain effective from the date of signature until it is replaced. You or we may agree to vary or terminate our authority to act on your behalf at any time without penalty. Notice of variation or termination must be given in writing.

Confirmation of your agreement

This letter, together with the hyperlinked schedules, constitutes the entire contract between us and any proposed variations or termination must be given in writing.

The terms set out in this letter shall take effect as soon as you provide or continue to provide any information we request to enable us to carry out this work, or as soon as you confirm verbally, by email, or in writing that you accept the terms. You or we may agree to vary or terminate our authority to act on your behalf at any time without penalty.

We are committed to ensuring the protection and privacy of personal data. We would like to draw your attention to our data protection clause in schedule 1.01 Standard Terms of Business (clause 13) which details how we treat personal data received by us in the provision of services during our engagement with you. By agreeing to this engagement letter, you confirm that you have read and understood clause 13 and any privacy notice to which it refers.

If this letter and the hyperlinked terms of business are not in accordance with your understanding of our terms of appointment, please let us know.

Yours sincerely



Patrick Morrello
Third Sector Accountancy Limited





We acknowledge receipt of this letter and confirm we have read and understood the contents of this letter and the hyperlinked schedules. We also confirm that the Summary schedule of services provided, and the Engagement Schedules, together with the Standard terms of business, fully records the agreement between us concerning your appointment to carry out the work described in the schedules.

.....
Tony Phillips, Trustee

.....Date

Title	G09 GG accounts pack
File name	G09 GG accounts 2022.pdf and 3 others
Document ID	3254ed6541731ee063f3771ec8d5412e55862060
Audit trail date format	DD / MM / YYYY
Status	● Pending signature

Document history

 SENT	22 / 03 / 2023 17:01:38 UTC	Sent for signature to Tony Phillips (tonyjphillips@live.co.uk) and Patrick Morello (patrick@thirdsectoraccountancy.coop) from info@manchesteraccountancy.org IP: 78.148.197.152
 VIEWED	07 / 04 / 2023 08:38:50 UTC+1	Viewed by Tony Phillips (tonyjphillips@live.co.uk) IP: 92.6.254.164
 SIGNED	07 / 04 / 2023 08:39:10 UTC+1	Signed by Tony Phillips (tonyjphillips@live.co.uk) IP: 92.6.254.164
 INCOMPLETE	07 / 04 / 2023 08:39:10 UTC+1	This document has not been fully executed by all signers.

THE GREEN GATHERING

England & Wales - Charity number 1156593

Accounts

Company number: 7720425

Charity Number: 1156593

The Green Gathering

Trustees' report and financial statements

For the year ended 31 December 2020

The Green Gathering
Reference and administrative information
for the year ended 31 December 2020

Company number

7720425

Charity number

1156593

Registered office and operational address

103 Frankwell, Shrewsbury, Shropshire SY3 8JS

Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Stephen Muggerridge

Michaela Murphy

Sara Mai Shanagher

Buffy Boroughs – appointed 10 January 2020

Tony Phillips – appointed 3 July 2020

Chloe Wilson – resigned 5 June 2020

Secretary

Sara Mai Shanagher

Bankers

The Co-operative Bank, P.O. Box 101, 1 Balloon Street, Manchester, M60 4EP

Independent Examiner

Patrick Morrello ACA

Third Sector Accountancy Limited, Holyoake House, Hanover Street, Manchester M60 0AS

The Green Gathering
Trustees' annual report
for the year ended 31 December 2020

The trustees present their report and the unaudited financial statements for the year ended 31 December 2020. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Objectives and activities

The charity's objectives are: to educate the public in arts and the sustainable conservation of the environment and endangered species and in particular the arts, music, drama, poetry, sculpture, painting, handicrafts and all other associated arts, and to encourage the public to participate in the said arts by the presentation of concerts, performances, exhibitions during festival periods and at other times. The charity advances its activities by commissioning an annual festival which promotes participative educational awareness raising of environmental sustainability through the arts.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees' report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

Achievements and performance

The charity's main activities and who it tries to help are described below. All its charitable activities focus on environmental awareness and are undertaken to further The Green Gathering's charitable purposes for the public benefit.

THE ANNUAL EVENT

The Charity meets its objectives primarily through commissioning its trading subsidiary, Optimistic Trout Productions CIC to put on an annual festival on its behalf. The Green Gathering event was cancelled in 2020 because of the pandemic. The charity has used this 'downtime' to create stronger links with their trading arm, setting in place regular meetings to provide support and strategies. We have been reviewing our policies regularly and the fundraising committee have been doing a lot of work researching funding opportunities, which has included a large grant from Arts Council England that has enabled our production company, Optimistic Trout Productions CIC to survive the pandemic.

The Trustees are also looking at their own practice and with tools like a 'skills audit' are preparing to engage with the membership to create an ongoing project for the future for all year round engagement with our sustainable goals.

The Green Gathering
Trustees' annual report
for the year ended 31 December 2020

GRANT RECEIVED

A grant of £45,000 was received from the Arts Council of England, Culture Recovery Fund and this was paid out to the trading subsidiary to enable it to continue functioning after the cancellation of the 2020 event. Optimistic Trout Productions CIC operate on a sustainable, cost-efficient basis and will be able to run the event at a later date. The grant provides funds to support pre-production costs.

BENEFICIARIES

The beneficiaries of the Charity are those who attend the event, including ticket-holding members of the public, volunteers, traders and performers all of whom are able to gain a deeper understanding of sustainability and environmental issues through their participation. During the pandemic the production company has kept in touch with our beneficiaries through social media posts and newsletters.

COMMUNITY MEMBERSHIP AND SKILL SHARING

The charity has a non-voting membership (known as 'community membership') which was set up to enable beneficiaries to directly (through volunteering) or indirectly support the charity and work with and advise the Trustees in the development, progress and direction of the charity. Owing to the pandemic we had to cancel the members' skillshare camp.

Financial review and reserves policy

The charity received £ NIL in donated profits from the subsidiary trading company; (in 2019 £2,002 was written off as that amount had been accrued in the previous year's accounts but was not received as the event made a loss). The charity received £223 in other donations (2018: £177), and at the end of the period the charity held £453 (2019: £1,124) in unrestricted reserves.

The Trustees have an agreed policy to hold a minimum of £1000 as reserves, with no identified upper limit at present. The objective of the policy is to ensure that the charity holds sufficient reserves to meet any financial liability in relation to closing down, and to maintain sufficient funds to invest in infrastructure or meet other longer term needs as they arise. The development of reserves, other than in relation to holding the minimum of £1000, should not compromise the day to day running of the charity nor the delivery of its objectives.

Owing to the cancellation of the event as a result of the pandemic, and the cost of complying with backdated HMRC corporation tax submissions our reserves have fallen below £1000. We are requesting administration costs from our production company and putting in place a fundraising strategy for the charity to fund its ongoing projects.

Structure, governance and management

The company is managed by its voluntary trustees, who are also the directors for the purposes of company law. The Trustees meet on a regular basis (no less than four times a period), in person, via email or on Skype. New Trustees are selected via an interview process and co-opted onto the Board following a majority vote by the Trustees. No other person or body is authorised to appoint Trustees.

The organisation is a charitable company limited by guarantee, incorporated on 27 July 2011 and registered as a charity on 9 April 2014.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

The Green Gathering
Trustees' annual report
for the year ended 31 December 2020

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 December 2020 was £4 (2019: £4). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 6 to the accounts.

Related parties and relationships with other organisations

The Charity owns 100% of the share capital of Optimistic Trout Productions CIC (company no 07460992) which operates as the Charity's trading wing. As mentioned above, the Charity commissions its trading subsidiary to put on the Green Gathering event each year, which is the primary vehicle through which The Charity meets its objectives.

Related party transactions are set out in note 6 to the accounts.

Statement of responsibilities of the trustees

The trustees (who are also directors of The Green Gathering for the purposes of company law) are responsible for preparing the trustees' annual 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 which give a true and fair view of the state of affairs of the charitable group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group 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 in the Charities SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice 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 charity will continue in operation

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable group 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

05 / 05 / 2021

The trustees' annual report was approved by the trustees on _____ and signed on their behalf by



Sara Mai Shanagher, Trustee

Independent Examiner's report to the trustees on the preparation of the
unaudited statutory accounts of The Green Gathering
for the year ended 31 December 2020

I report on the accounts of the charity for the year ended 31st December 2020 set out on pages 5 to 13 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes from the accounting records and from information and explanations you have given to us.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

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

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA
Third Sector Accountancy Limited
Chartered Accountants and Registered Auditors
Holyoake House
Hanover Street
Manchester
M60 0AS

Date 07 / 05 / 2021

THE GREEN GATHERING
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 December 2020

	Note	Unrestricted funds £	Restricted funds £	Total funds 2020 £	Unrestricted funds £	Restricted funds £	Total funds 2019 £
Income from:							
Donations	3	223	45,000	45,223	(1,826)	-	(1,826)
Charitable activities:	-	-	-	-	-	-	-
Total income		223	45,000	45,223	(1,826)	-	(1,826)
Expenditure on:							
Charitable activities	4	894	45,000	45,894	2,727	-	2,727
Total expenditure		894	45,000	45,894	2,727	-	2,727
Net income/(expenditure) before net gains/(losses) on investments		(671)	-	(671)	(4,553)	-	(4,553)
Net income/(expenditure) for the year		(671)	-	(671)	(4,553)	-	(4,553)
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		(671)	-	(671)	(4,553)	-	(4,553)
Reconciliation of funds							
Total funds brought forward		1,124	-	1,124	5,677	-	5,677
Total funds carried forward		453	-	453	1,124	-	1,124

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

THE GREEN GATHERING
Company number 7720425
Balance sheet as at 31 December 2020

	Note	2020		2019	
		£	£	£	£
Fixed assets					
Investments	8		2		2
Total fixed assets			2		2
Current assets					
Debtors	9		-		-
Cash at bank and in hand		1,210		1,761	
Total current assets		1,210		1,761	
Liabilities					
Creditors: amounts falling due in less than one year	10		(759)		(639)
Net current assets			451		1,122
Total assets less current liabilities			453		1,124
Net assets			453		1,124
The funds of the charity:					
Restricted income funds			-		-
Unrestricted income funds	11		453		1,124
Total charity funds			453		1,124

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

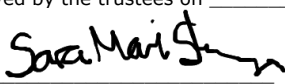
Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 7 to 13 form part of these accounts.

Approved by the trustees on 05 / 05 / 2021 and signed on their behalf by:


Sara Mai Shanagher (Trustee)

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2020

1 Accounting policies

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

a Basis of preparation

The financial statements have been prepared in accordance with 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) issued in October 2019 - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is a small charity.

THE GREEN GATHERING meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

b Preparation of the accounts on a going concern basis

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

c Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

d Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2020 (continued)

e Expenditure and irrecoverable VAT

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

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

f Fixed asset investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The Charity does not acquire put options, derivatives or other complex financial instruments.

The company holds 100% of the share capital of its trading subsidiary, Optimistic Trout Productions CIC (company no 07460992)

g Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

h Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

i Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2020 (continued)

3 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2020 £	Total 2019 £
Grant received	-	45,000	45,000	-
Donations from trading subsidiary	-	-	-	(2,002)
Other donations	223	-	223	176
Total	223	45,000	45,223	(1,826)

4 Analysis of expenditure on charitable activities

	Total 2020 £	Total 2019 £
Grants (see note 14)	45,000	-
Project costs	13	1,143
Governance costs (see note 5)	881	1,305
Support costs (see note 5)	-	279
	45,894	2,727
	2020 £	2019 £
Restricted expenditure	45,000	-
Unrestricted expenditure	894	2,727
	45,894	2,727

5 Analysis of governance and support costs

	Support £	Governance £	Total 2020 £
2020			
Administration costs	-	28	28
Accountancy services	-	840	840
Legal and professional	-	13	13
	-	881	881

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2020 (continued)

2019	Support £	Governance £	Total 2019 £
Administration costs	279	692	971
Accountancy services	-	600	600
Legal and professional	-	13	13
	<hr/>	<hr/>	<hr/>
	279	1,305	1,584
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6 Trustee remuneration and expenses, and related party transactions

1 member of the management committee received travel and subsistence expenses during the year of £28 (2019: £692). 1 member was reimbursed £13 for project expenses incurred (2019: £116).

The following trustees were paid as contractors for professional services rendered to the subsidiary trading company as follows:

Stephen Muggerridge - licensing consultancy & event management: £4,000 fees and no expenses (2019: £6,500 fees plus £1,500 expenses relating to the contracted services).

Chloe Jones - professional services (Campaigns area co-ordination): £0 (2019: £870)

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2019: nil), other than as disclosed above.

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2019: nil), other than as disclosed above.

7 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2020 (continued)

8 Investments

	2020 £	2019 £
The company holds 100% of the share capital of its trading subsidiary, Optimistic Trout Productions CIC (company no 07460992)		

Shares held:

Class	no of shares		
Ordinary	2	2	2
		<u>2</u>	<u>2</u>

Investments are all stated at cost and are not traded in quoted public markets.

9 Debtors

	2020 £	2019 £
Trade debtors	-	-
		<u>-</u>
		<u>-</u>

10 Creditors: amounts falling due within one year

	2020 £	2019 £
Other creditors and accruals	759	639
		<u>759</u>
		<u>639</u>

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2020 (continued)

11 Analysis of movement in unrestricted funds

Current reporting period	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers £	As at 31 December 2020 £
Restricted fund	-	45,000	(45,000)	-	-
General fund	1,124	223	(894)	-	453
	<u>1,124</u>	<u>45,223</u>	<u>(45,894)</u>	<u>-</u>	<u>453</u>
	<u><u>1,124</u></u>	<u><u>45,223</u></u>	<u><u>(45,894)</u></u>	<u><u>-</u></u>	<u><u>453</u></u>
Previous reporting period	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers £	As at 1 January 2020 £
Restricted fund	-	-	-	-	-
General fund	5,677	(1,826)	(2,727)	-	1,124
	<u>5,677</u>	<u>(1,826)</u>	<u>(2,727)</u>	<u>-</u>	<u>1,124</u>
	<u><u>5,677</u></u>	<u><u>(1,826)</u></u>	<u><u>(2,727)</u></u>	<u><u>-</u></u>	<u><u>1,124</u></u>

Name of fund	Description, nature and purposes of the fund
Restricted fund	Arts Council of England, Culture Recovery Fund: to enable sustainability of the charity and the Green Gathering event following cancellation in 2020
General fund	The free reserves after allowing for all restricted or designated funds

12 Analysis of net assets between funds

Current reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Fixed asset investments	2	-	-	2
Net current assets/(liabilities)	451	-	-	451
	<u>453</u>	<u>-</u>	<u>-</u>	<u>453</u>
	<u><u>453</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>453</u></u>
Previous reporting period	General fund £	Designated funds £	Restricted funds £	Total £
Fixed asset investments	2	-	-	2
Net current assets/(liabilities)	1,122	-	-	1,122
	<u>1,124</u>	<u>-</u>	<u>-</u>	<u>1,124</u>
	<u><u>1,124</u></u>	<u><u>-</u></u>	<u><u>-</u></u>	<u><u>1,124</u></u>

THE GREEN GATHERING

Notes to the accounts for the year ended 31 December 2020 (continued)

13 Subsidiary undertaking

The charitable company owns the whole of the issued ordinary share capital of Optimistic Trout Productions CIC, a company registered in England. The subsidiary is used for primary purpose trading activities.

Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

Profit and loss account	2020 £	2019 £
Turnover	36,050	294,645
Cost of sales	(16,690)	(272,082)
Administration costs	(17,464)	(25,227)
Taxation	-	(380)
	1,896	(3,044)
	1,896	(3,044)
Balance sheet	2020 £	2019 £
Fixed assets	8,266	9,592
Current assets	60,136	10,996
Creditors due in less than one year	(59,448)	(13,530)
	8,954	7,058
	8,954	7,058
Called up share capital	2	2
Profit and loss account	8,952	7,056
	8,954	7,058
	8,954	7,058

14 Grant making activities

£45,000 was received from the Arts Council of England, Culture Recovery Fund and this was paid out to the trading subsidiary to enable it to continue functioning after the cancellation of the 2020 event owing to the pandemic.

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